314-26
November 23, 2026

RESOLUTION

WHEREAS, the Township of West Orange ("Township") is a municipal corporation of the State of New Jersey located in Essex County; and

WHEREAS, 12 Parson Drive is a property located in West Orange, New Jersey located on the Township of West Orange tax map as Block 171.05 Lot 4 (the "Property"); and

WHEREAS, Jill Crystal formerly owned the Property until it was sold on July 10, 2026 ("Former Property Owner"); and

WHEREAS, 12 Parson Dr., LLC is the current owner of the Property ("Current Property Owner"); and

WHEREAS, as of October 1, 2025, the assessment date for the Township of West Orange for the 2026 tax assessments, the Property was assessed at a value of $615,000;

WHEREAS, on or about October 10, 2025, a fire occurred, destroying significant portions of the Property; and

WHEREAS, pursuant to N.J.S.A. 54:4-35.1, when a property has been consumed by fire and its value has materially depreciated, which depreciation of value occurred after October 1 in any year and before January 1 of the following year, the assessor shall, upon notice thereof being given to him by the property owner prior to January 10 of that year, and after examination and inquiry, determine the value of such parcel of real property as of that January 1, and assess the same according to such value.

WHEREAS, the Former Property Owner notified the Township of the change in the condition of the Property so that the Township could reassess the value of the Property; and

WHEREAS, the Township did not make an adjustment to the assessed value of the Property, despite the fact that timely notice was provided for the same in accordance with N.J.S.A. 54:4-35.1; and

WHEREAS, on July 10, 2026 the Former Property Owner sold the Property to the Current Property Owner; and

WHEREAS, to avoid litigation, the Township, Former Property Owner, and Current Property Owner (referred to collectively herein as the "Parties") engaged in settlement discussions; and

WHEREAS, the Parties have agreed that the assessed value of the Property as of January 1, 2026 was $285,300 and the Township has agreed to reduce the assessment effective January 1, 2026 to $285,300; and

WHEREAS, under the revised assessment, the amount of taxes for the first, second, and third quarters of 2026 is $5,698.87; and

WHEREAS, taxes have already been paid on the Property to the Township in the amount of $12,452.00 and a late payment interest of $72.13; and

WHEREAS, the Township has determined that a refund should be paid to the Current Property Owner in the amount of $2,036.06 and the Former Property Owner in the amount of $4,789.20, as set forth in the Settlement Agreement, attached hereto as Exhibit A; and

WHEREAS, the Current Property Owner shall be responsible for the fourth quarter taxes of 2026, in an amount computed based on the reassessed value of the Property; and

WHEREAS, the Settlement Agreement entered into on behalf of the Parties shall cover all claims that have been or could have been made by any of the Parties with respect to the property taxes for the Property for the 2026 tax year.

WHEREAS, the Settlement Agreement has been memorialized, the terms of which are incorporated herein by reference and attached hereto as "Exhibit A;" and

NOW, THEREFORE, BE IT RESOLVED, by the Governing Body of the Township of West Orange, in the County of Essex, State of New Jersey that the Township Administrator is authorized to take all necessary steps to effectuate the terms set forth in the Settlement Agreement.

BE IT FURTHER, RESOLVED, that a copy of this Resolution shall be made available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale, RMC, Municipal Clerk

Susan Scarpa, Council President

Adopted: November 23, 2026

I hereby certify funds are available from Account No.:

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John Ditinyak, Chief Financial Officer