

1. Conference Meeting Agenda

Documents:

[CA 1.23.18.PDF](#)

2. Public Meeting Agenda

Documents:

[PM 1.23.18.PDF](#)

3. Resolution(S)

3.I. 15-18

Documents:

[15-18 AUTHORIZING HISTORICAL SOCIETY GRANT APPLICATION
1.9.18.PDF](#)

3.II. 29-18

Documents:

[29-18 AUTHORIZING SUBORDINATION OF MORTGAGE RE 589 EAGLE
ROCK AVENUE.PDF](#)
[29-18 EXHIBIT TO RESOLUTION AUTHORIZING SUBORDINATION OF
MORTGAGE RE 589 EAGLE ROCK AVENUE.PDF](#)

3.III. 30-18

Documents:

[30-18 ALICE BEIRNE ESQ. - RESOLUTION ZONING BOARD ATTORNEY -
2018.PDF](#)
[30-18 EXHIBIT FOR ZONING BOARD ATTORNEY - 2018.PDF](#)

3.IV. 31-18

Documents:

[31-18 RESOLUTION - RISK MANAGEMENT - 2018.PDF](#)
[31-18 EXHIBIT FOR RISK MANAGEMENT CONSULTANT - 2018.PDF](#)

3.V. 32-18

Documents:

[32-18 BLAU AND BLAU - RESOLUTION FOR COMMERCIAL TAX APPEAL
COUNSEL - 2018.PDF](#)
[32-18 EXHIBIT FOR COMMERCIAL TAX APPEAL COUNSEL - 2018.PDF](#)

3.VI. 33-18

Documents:

33-18 BOURNE NOLL ED MATTHEWS ESQ. - RESOLUTION RESIDENTIAL
TAX APPEALS - 2018.PDF
33-18 EXHIBIT FOR RESIDENTIAL TAX APPEALS - 2018.PDF

3.VII. 34-18

Documents:

34-18 BOWMAN - RESOLUTION FOR MUNICIPAL PLANNING SERVICES -
2018.PDF
34-18 EXHIBIT FOR MUNICIPAL PLANNING - 2018.PDF

3.VIII. 35-18

Documents:

35-18 COMMUNITY ACTION SERVICES - RESOLUTION FOR HOUSING
REHABILITATION SERVICES - 2018.PDF
35-18 EXHIBIT FOR HOUSING REHABILITATION - 2018.PDF

3.IX. 36-18

Documents:

36-18 COMPREHENSIVE PSYCHOLOGICAL SERVICES P.A. -
RESOLUTION PSYCHOLOGICAL EVALUATION - 2018.PDF
36-18 EXHIBIT FOR PSYCHOLOGICAL EVALUATIONS - 2018.PDF

3.X. 37-18

Documents:

37-18 EXHIBIT FOR HEARING OFFICER - 2018.PDF

3.XI. 38-18

Documents:

38-18 FOX ROTHSCHILD - RESOLUTION FOR LABOR COUNSEL - 2018.PDF
38-18 EXHIBIT FOR LABOR COUNSEL - 2018.PDF

3.XII. 39-18

Documents:

39-18 HENDRICKS APPRAISAL - RESOLUTION FOR APPRAISAL
SERVICES - 2018.PDF
39-18 EXHIBIT FOR APPRAISAL SERVICES - 2018.PDF

3.XIII. 40-18

Documents:

40-18 JOE DEER ESQ. - RESOLUTION PUBLIC DEFENDER - 2018.PDF
40-18 EXHIBIT FOR PUBLIC DEFENDER - 2018.PDF

3.XIV. 41-18

Documents:

[41-18 JOHN LINSON - RESOLUTION TOWNSHIP FORRESTER - 2018.PDF](#)
[41-18 EXHIBIT FOR TOWNSHIP FORRESTER - 2018.PDF](#)

3.XV. 42-18

Documents:

[42-18 JOSEPH M. WENZEL ESQ. - RESOLUTION FOR MUNICIPAL PROSECUTOR - 2018.PDF](#)
[42-18 EXHIBIT FOR MUNICIPAL PROSECUTOR - 2018.PDF](#)

3.XVI. 43-18

Documents:

[43-18 KEN KAYSER ESQ. - RESOLUTION ASSISTANT TOWNSHIP ATTORNEY - 2018.PDF](#)
[43-18 EXHIBIT FOR ASSISTANT TOWNSHIP ATTORNEY - 2018.PDF](#)

3.XVII. 44-18

Documents:

[44-18 NW FINANCIAL - FINANCIAL CONSULTANT SERVICES - 2018.PDF](#)
[44-18 EXHIBIT FOR FINANCIAL SERVICES CONSULTANT - 2018.PDF](#)

3.XVIII. 45-18

Documents:

[45-18 RESOLUTION FOR PLANNING DIRECTOR - 2018.PDF](#)
[45-18 EXHIBIT FOR PLANNING DIRECTOR - 2018.PDF](#)

3.XIX. 46-18

Documents:

[46-18 RESOLUTION SOCIAL MEDIA COORDINATOR - 2018.PDF](#)
[46-18 EXHIBIT FOR SOCIAL MEDIA COORDINATOR - 2018.PDF](#)

3.XX. 47-18

Documents:

[47-18 RESOLUTION FOR AUDITING SERVICES - 2018.PDF](#)
[47-18 EXHIBIT FOR AUDITING SERVICES - 2018.PDF](#)

3.XXI. 48-18

Documents:

[48-18 RESOLUTION FOR TOWNSHIP ATTORNEY - 2018.PDF](#)

48-18 EXHIBIT FOR TOWNSHIP ATTORNEY - 2018.PDF

3.XXII. 49-18

Documents:

49-18 RESOLUTION LABOR COUNSEL - 2018.PDF
49-18 EXHIBIT FOR LABOR COUNSEL - 2018.PDF

3.XXIII. 50-18

Documents:

50-18 RESOLUTION AFFORDABLE HOUSING CONSULTANT - 2018.PDF
50-18 EXHIBIT FOR AFFORDABLE HOUSING CONSULTANT - 2018.PDF

3.XXIV. 51-18

Documents:

51-18 RESOLUTION PUBLIC INFORMATION OFFICER - 2018.PDF
51-18 EXHIBIT FOR PUBLIC INFORMATION OFFICER - 2018.PDF

3.XXV. 52-18

Documents:

52-18 RESOLUTION ENVIRONMENTAL CONSULTANT - 2018.PDF
52-18 EXHIBIT FOR ENVIRONMENTAL CONSULTANT - 2018.PDF

3.XXVI. 53-18

Documents:

53-18 RESOLUTION FOR BOND COUNSEL - 2018.PDF
53-18 EXHIBIT FOR BOND COUNSEL - 2018.PDF

3.XXVII. 54-18

Documents:

54-18 RESOLUTION FOR REDEVELOPMENT COUNSEL - 2018.PDF
54-18 EXHIBIT FOR REDEVELOPMENT COUNSEL - 2018.PDF

3.XXVIII. 55-18

Documents:

55-18 AUTHORIZING PROFESSIONAL SERVICES AGREEMENT-FAIRVIEW
FOR INSURANCE BROKER SERVICES - 2018.PDF
55-18 EXHIBIT TO RESOLUTION AUTHORIZING PROFESSIONAL SERVICES
AGREEMENT WITH FAIRVIEW INSURANCE FOR INSURANCE BROKER -
2018.PDF

3.XXIX. 56-18

Documents:

56-18 RESOLUTION SUPPORTING DACA.PDF

3.XXX. 57-18

Documents:

57-18 SUPPORTING THE ESTABLISHMENT OF CHARTIBLE TRUSTS IN LIEU OF STATE AND LOCAL TAXES.PDF

57-18 EXHIBIT - URGING STATE OF NEW JERSEY TO IMPLEMENT CHARITABLE TRUST IN LIEU OF LOCAL TAXES PLAN.PDF

3.XXXI. 58-18

Documents:

58-18 AUTHORIZING PROFESSIONAL SERVICES AGREEMENT WITH DR. DEFELIPPIS FOR VETERINARY SUPERVISION SERVICES - 2018.PDF

58-18 EXHIBIT - DR. DEFILIPPIS - EXHIBIT FOR VETERINARY SERVICES - 2018.PDF

4. Ordinance(S) On Second And Final Reading

4.I. 2535-18

Documents:

2535-18 REVISING LOCAL ENFORCEMENT OF THE UNIFORM FIRE CODE TO ADOPT RECOMMENDATIONS FROM DIVISION OF FIRE SAFETY 1.9.18FINAL.PDF

4.II. 2536-18

Documents:

2536-18 BOND ORD. 1.9.18.PDF

CONFERENCE MEETING AGENDA
Council Chambers – 66 Main Street, West Orange, NJ

Tuesday, January 23, 2018

This is to inform the general public that this meeting is being held in compliance with Section 5 of the Open Public Meetings Act, Chapter 231, Public Law 1975. The annual notice was emailed to the Star Ledger and filed in the Township Clerk's office on October 25, 2017 and published in the West Orange Chronicle on November 2, 2017.

Roll Call – Councilwoman Casalino, Councilman Cirilo, Councilman Guarino, Councilman Krakoviak, Council President McCartney (Mayor Parisi)

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6:30 P.M

- **Commendation- W.O Recreation Department Flag Football - Junior Division – 2017 Undefeated Super Bowl Champions**
- **Commendation – Unique Performance Arts Center (UPAC)-20 Year Anniversary**
- **Presentation – West Orange Police Department - Take Me Home Program**
- **Update – Redevelopment**
- **Council Liaison Announcements**

7:00 P.M.

- **Public Meeting**

Agenda is subject to change.

PUBLIC MEETING AGENDA-AMENDED

**Township of West Orange
66 Main Street – 7:00 p.m.
January 23, 2018**

This is to inform the general public that this meeting is being held in compliance with Section 5 of the Open Public Meetings Act, Chapter 231, Public Law 1975. The annual notice was emailed to the Star Ledger and filed in the Township Clerk's office on October 25, 2017 and published in the West Orange Chronicle on November 2, 2017.

Statement of Decorum

**In all matters not provided for in subsection 3-15.1 and except upon consent of the Council President, each person addressing the Council pursuant to this subsection shall be required to limit his or her remarks to five (5) minutes, and shall at no time engage in any personally offensive or abusive remarks. The chair shall call any speaker to order who violates any provision of this rule.
(1972 Code § 3-15.2)**

**Roll Call – Councilwoman Casalino, Councilman Cirilo, Councilman Guarino,
Councilman Krakoviak, Council President McCartney (Mayor Parisi)**

1. Pledge of Allegiance

2. Public Comment

3. *Consent Agenda

4. *Approval of Minutes of Previous Meeting – Continuation of Public Meeting December 5, 2017, Public Meeting January 9, 2018, Executive Session January 9, 2018

5. *Report of Township Officers – Municipal Court-December 2017

6. *Reading of Petitions and Communications and Bids - None

6. *Bills - None

7. *Resolutions

- a. 15-18 Resolution Authorizing the Township to Apply for the 2018 New Jersey Historic Preservation Fund Sub-Grant (for CLG-Certified Local Grant) in an Amount of Not Less Than \$9,000. and Not More Than \$24,999. (Legal-Moon) – Second Reading and Final Approval
- b. 29-18 Resolution Authorizing a Subordination of Mortgage for Property at 589 Eagle Rock Avenue, Block 152.17, Lot 957. (Legal-Moon)
This Resolution would authorize the subordination of a Mortgage arising from the Township's Housing Rehabilitation Program on the property located at 589 Eagle Rock Avenue to allow the property owner to refinance their mortgage.
- c. 30-18 Resolution Authorizing a Professional Services Agreement with Alice Beirne, Esq. for appointment as Zoning Board Attorney for the Period of January 1, 2018 through December 31, 2018 (Legal-Moon)
This resolution authorizes the execution of a professional services agreement with Alice Berne, Esq. whereby Ms. Beirne will serve as the Zoning Board Attorney for 2018. Pursuant to the terms of the professional services agreement, Ms. Beirne will be paid an annual rate of \$3,500.

- d. 31-18 Resolution Authorizing a Professional Services Agreement with Allied Risk Management Services as Risk Management Consultant for the West Orange Insurance Fund Commission for the Period January 1, 2018 through December 31, 2018. (Legal-Moon)
This resolution authorizes the execution of a professional services agreement with Allied Risk Management Services (“ARMS”) whereby ARMS will provide Risk Management Consultant Services for the West Orange Insurance Fund Commission for 2018.
- e. 32-18 Resolution Authorizing a Professional Services Agreement with Blau and Blau for appointment as Commercial Real Estate Tax Appeal Special Counsel for the Period of January 1, 2018 through December 31, 2018 on a Flat Fee Basis of \$6,000 per Month. (Legal-Moon)
This resolution authorizes the execution of a professional services agreement with Blau and Blau whereby Blau and Blau will serve as Commercial Real Estate Tax Appeal Special Counsel for 2018. Pursuant to the terms of the professional services agreement, Blau and Blau will be paid on monthly rate of \$6,000.
- f. 33-18 Resolution Authorizing a Professional Services Agreement with Bourne, Noll and Kenyon to Serve as Residential Real Estate Tax Appeal Special Counsel for the Period of January 1, 2018 through December 31, 2018 on a Flat Fee Basis of \$3,250 per Month. (Legal-Moon)
This resolution authorizes the execution of a professional services agreement with Bourne, Noll and Kenyon whereby Bourne, Noll and Kenyon will serve as Residential Real Estate Tax Appeal Special Counsel for 2018. Pursuant to the terms of the professional services agreement, Bourne, Noll and Kenyon will be paid on monthly rate of \$3,250.
- g. 34-18 Resolution Authorizing a Professional Services Agreement with Bowman Consulting Group, Ltd., 54 Horsehill Rd., Cedar Knolls, NJ to Provide Municipal Planning Services for the Township for the Period January 1, 2018 through December 31, 2018. (Legal-Moon)
This resolution would authorize the execution of a professional services agreement with Bowman Consulting Group, Ltd. (“Bowman”), whereby Bowman would provide municipal planning services for the calendar year 2018 at rates specified in the agreement.
- h. 35-18 Resolution Authorizing a Professional Services Agreement with Community Action Services, P.O. Box 6025, East Brunswick, NJ to Provide Housing Rehabilitation Services to the Township for the Period of January 1, 2018 through December 31, 2018. (Legal-Moon)
This resolution would authorize the execution of a professional services agreement with Community Action Services (“CAS”), whereby CAS would provide housing rehabilitation services for the calendar year 2018 at \$3,300 per single-family unit and \$8,500 per multi-family unit.
- i. 36-18 Resolution Authorizing a Professional Services Agreement with Comprehensive Psychological Services, P.A., 623 Raritan Road, Clark, NJ as Psychological Consultant for the Period of January 1, 2018 through December 31, 2018. (Legal-Moon)
This resolution authorizes the execution of a professional services agreement with Comprehensive Psychological Services (“CPS”) whereby CPS will provide psychological consultant services, including psychological evaluations for 2018 at rates specified in the agreement.
- j. 37-18 Resolution Authorizing a Professional Services Agreement with Ellen O’Connell of Inglesino, Webster, Wyciskala & Taylor, LLC, 600 Parsippany Rd., Suite 204, Parsippany, NJ for Appointment as Hearing Officer for the Period of January 1, 2018 through December 31, 2018 at an Hourly Rate of \$175.00. (Legal-Moon)
This Resolution would authorize the execution of a professional services agreement with Ellen O’Connell, Esq. of Inglesino Webster, whereby Ms. O’Connell would serve in the capacity of Hearing Officer for the calendar year 2018 at an hourly rate of \$175.

- k. 38-18 Resolution Authorizing a Professional Services Agreement with Fox Rothschild, LLP, 75 Eisenhower Parkway, Suite 200, Roseland, NJ to Serve as Labor Counsel for the Period of January 1, 2018 through December 31, 2018 at an Hourly Rate of \$175.00. (Legal-Moon)
This resolution would authorize execution of a professional services agreement with Fox Rothschild, LLP (“FR”), whereby FR would serve as Labor Counsel for the calendar year 2018 at an hourly rate of \$175.
- l. 39-18 Resolution Authorizing a Professional Service Agreement with Hendricks Appraisal Company, Inc., 7 Hutton Avenue, West Orange, NJ to Provide Appraisal Services to the Township for the Period of January 1, 2018 through December 31, 2018 at an Hourly Rate of \$150. (Legal-Moon)
This resolution would authorize the execution of a professional services agreement with Hendricks Appraisal Company, LLC (“Hendricks”), whereby Hendricks would provide appraisal services for the calendar year 2018 at the hourly rate of \$150.
- m. 40-18 Resolution Authorizing a Professional Services Agreement with Joseph A. Deer, Esq. to serve as the Municipal Public Defender for the Township of West Orange for the Period of January 1, 2018 through December 31, 2018 at the Rate of \$350.00 Per Session. (Legal-Moon)
This resolution authorizes the execution of a professional services agreement with Joseph A. Deer, Esq. whereby Mr. Deer will serve as the Public Defender for 2018. Pursuant to the terms of the professional services agreement, Mr. Deer will be paid at a rate of \$350 per session.
- n. 41-18 Resolution Authorizing a Professional Services Agreement with The Shade Tree Department, LLC, P.O. Box 6089, West Orange, NJ for appointment as the Township Forrester for the Period of January 1, 2018 through December 31, 2018 at an Hourly Rate of \$85. (Legal-Moon)
This Resolution would authorize the execution of a professional services agreement with Shade Tree Department, LLC (“Shade Tree”), whereby Shade Tree would provide forestry services for the calendar year 2018 at the hourly rate of \$85.
- o. 42-18 Resolution Authorizing the Execution of a Professional Services Agreement with Joseph Wenzel, Esq. to Serve as the Township’s Municipal Prosecutor the for the Period January 1, 2018 through December 31, 2018 at the Rate of \$1,000. Per Week. (Legal-Moon)
This resolution authorizes the execution of a professional services agreement with Joseph Wenzel, Esq. whereby Mr. Wenzel will serve as the Municipal Prosecutor for 2018. Pursuant to the terms of the professional services agreement, Mr. Wenzel will be paid at a weekly rate of \$1,000.
- p. 43-18 Resolution Authorizing a Professional Services Agreement with Ken Kayser, Esq. to Serve as Assistant Township Attorney for the Term Beginning January 1, 2018 through December 31, 2018 at an Annual Rate of \$31,500. (Legal-Moon)
This resolution authorizes the execution of a professional services agreement with Ken Kayser, Esq. whereby Mr. Kayser will serve as the Assistant Township Attorney for 2018. Pursuant to the terms of the professional services agreement, Mr. Kayser will be paid an annual rate of \$31,500.
- q. 44-18 Resolution Authorizing a Professional Services Agreement with NW Financial Group, LLC to Provide Financial Consulting Services. (Legal-Moon)
This resolution would authorize the execution of a professional services agreement with NW Financial Group, LLC (“NW”), whereby NW would provide financial consulting services for the calendar year 2018 at the rates specified in the agreement.
- r. 45-18 Resolution Authorizing a Professional Services Agreement with Phillips Preiss Grygiel as to Paul Grygiel’s Reappointment as the Township’s Planning Director for 2018 (Legal-Moon)

This resolution authorizes the execution of a professional services agreement with Phillips Preiss Grygiel to continue the retention of Paul Grygiel as the Township's Municipal Planning Director for 2018. Pursuant to the terms of the agreement, Phillips Preiss Grygiel shall be paid a monthly rate of \$2,400. for services that are non-escrow reimbursable. For all services that are reimbursable from escrow Phillips Preiss Grygiel shall be reimbursed pursuant to the rates set forth in paragraph 2 of the professional services agreement.

- s. 46-18 Resolution Authorizing a Professional Services Agreement with Buzz1441, Inc. for Appointment as the Township's Social Media and Marketing Coordinator for the term beginning January 1, 2018 through December 31, 2018 to be Paid in Monthly Installments of \$2,000. (Legal-Moon)

This resolution would authorize the execution of a professional services agreement with Buzz1441, Inc., whereby Buzz1441, Inc. would provide social media and marketing coordination services for the calendar year 2018 at a monthly rate of \$2,000.

- t. 47-18 Resolution Authorizing a Professional Services Agreement with PKF O'Connor Davies, 293 Eisenhower Parkway, Livingston, NJ for appointment as the Township Auditor for the Period January 1, 2018 through December 31, 2018 at the Rate of **\$54,000** per Audit. (Legal-Moon)

This resolution would authorize the execution of a professional services agreement with PKF O'Connor Davies ("PKF"), whereby PKF would provide auditing services for the calendar year 2018 at **\$54,000 per audit.**

- u. 48-18 Resolution Authorizing a Professional Services Agreement with Richard D. Trenk, Esq., 347 Mt. Pleasant Avenue, West Orange, NJ to Continue to Serve as Municipal Attorney for the Township for the Period January 1, 2018 through December 31, 2018 at a Rate of \$42,500. Per Year. (Legal-Moon)

This resolution authorizes the execution of a professional services agreement with Richard D. Trenk, Esq. whereby Mr. Trenk will serve as the Township Attorney for 2018. Pursuant to the terms of the professional services agreement, Mr. Trenk will be paid an annual rate of \$42,500.

- v. 49-18 Resolution Authorizing a Professional Services Agreement with Scarinci Hollenbeck, LLC, 1100 Valley Brook Avenue, Lyndhurst, NJ to Serve as Labor Counsel for the Period of January 1, 2018 through December 31, 2018 at an Hourly Rate of \$150.00. (Legal-Moon)

This resolution would authorize execution of a professional services agreement with Scarinci Hollenbeck, LLC ("SL"), whereby SL would service in the capacity of Labor Counsel for the calendar year 2018 at an hourly rate of \$150.

- w. 50-18 Resolution Authorizing a Professional Services Agreement with Shirley Bishop, P.P. to Serve as Affordable Housing Consultant to the Township of West Orange for the Period of January 1, 2018 through December 31, 2018 at an Hourly Rate of \$175.00. (Legal-Moon)

This resolution would authorize the execution of a professional services agreement with Shirley Bishop, P.P., whereby Ms. Bishop would serve as the Township's Affordable Housing Consultant for the calendar year 2018 at an hourly rate of \$175.

- x. 51-18 Resolution Authorizing a Professional Services Agreement with Susan Anderson for appointment as the Township's Communications Director and Public Information Officer for the Period of January 1, 2018 through December 31, 2018 to be Paid in Monthly Installments of \$2,475.00. (Legal-Moon)

This resolution would authorize the execution of a professional services agreement with Susan Anderson, whereby Ms. Anderson would provide serve as the Township's Communications Director and Public Information Officer for the calendar year 2018 at a monthly rate of \$2,475.

- y. 52-18 Resolution Authorizing a Professional Services Agreement with Wayne DeFeo, 15 Washington Valley Road, Somerset, NJ to Serve as the Environmental Compliance Officer for the Period January 1, 2018 through December 31, 2018. (Legal-Moon)
This resolution would authorize the execution of a professional services agreement with Wayne DeFeo, whereby Mr. DeFeo would serve as the Township's Environmental Compliance Officer for the calendar year 2018 at the rates specified in the agreement.
- z. 53-18 Resolution Authorizing the Execution of a Professional Services Agreement with McManimon, Scotland and Baumann, LLC to Serve as Bond Counsel for the Township for the Period of January 1, 2018 through December 31, 2018. (Legal-Moon)
This resolution authorizes the execution of a professional services agreement with McManimon, Scotland and Baumann, LLC ("McManimon") whereby McManimon will serve as the Bond Counsel for 2018 at the rates specified in the agreement.
- aa. 54-18 Resolution Authorizing the Execution of a Professional Services Agreement with McManimon, Scotland and Baumann, LLC to Serve as Redevelopment Counsel for the Township for the Period of January 1, 2018 through December 31, 2018. (Legal-Moon)
This resolution authorizes the execution of a professional services agreement with McManimon, Scotland and Baumann, LLC ("McManimon") whereby McManimon will serve as Redevelopment Special Counsel at an hourly rate of \$215 per hour for 2018.
- bb. 55-18 Resolution Authorizing a Professional Services Agreement with Fairview Insurance for Insurance Broker Services for 2018.
This resolution would authorize the execution of a professional services agreement with Fairview Insurance, whereby Fairview Insurance would serve as the Township's Insurance Broker for the calendar year 2018 at a rate negotiated with the Township's Third-Party Administrator as specified in the agreement.
- cc. 56-18 Resolution Supporting the Reinstatement of the Deferred Action for Childhood Arrivals by the United States Department of Homeland Security and Supporting the Passage the Development, Relief, and Education for Alien Minors Act. (Legal-Moon)
This resolution urges the U.S. Department of Homeland Security to reinstate the Deferred Action for Childhood Arrivals ("DACA") and urges the United States Congress to pass Development, Relief, and Education for Alien Minors Act (the "Dream Act").
- dd. 57-18 Resolution Urging the State of New Jersey to Establish Procedures and Guidelines for Municipalities to Implement the Proposed Tax Plan Whereby States and Local Governments can Establish Charitable Trusts to Fund Local Government Operations in Order to Allow Tax Deductible Charitable Contributions to the Trust in Lieu of State and Local Tax Payments (Legal-Moon)

7. Ordinances on Second and Final Reading

- a. 2535-18 An Ordinance Amending Chapter 18, Sections 1.7, 1.8 and 1.9 of the Revised General Ordinances of the Township of West Orange (Local Enforcement of the Uniform Fire Code). Legal-Moon
- b. 2536-18 Bond Ordinance Providing for the Green Acres Multi-Park Development Project in and by the Township of West Orange, in the County of Essex, New Jersey, Appropriating \$143,575 Therefor and Authorizing the Issuance of \$136,575 Bonds or Notes of the Township to Finance Part of the Cost Thereof. (Legal-Kahn)

8. Ordinances on First Reading-None

10. Pending Matters/New Matters/Council Discussion

11. ABC Hearing-None

12. Adjournment

**The Council President may at his/her discretion modify with consent the order of business at any meeting of the Council if he/she deems it necessary and appropriate.
(1972 Code § 3-8; Ord. No. 726-84; Ord. No. 1157-93; Ord. No. 2128-07 § II)**

Agenda is subject to change.

Governing Body Resolution

Resolution 15-18

The governing body of the **Township of West Orange** desires to further the public interest by obtaining a grant from the State of New Jersey in the amount of approximately \$ **24,999.00** to fund the following project:

An intensive-level cultural resource survey, in accordance with the "HPO Guidelines for Architectural Survey," of a minimum of 100 historic resources in an area bounded by Northfield Avenue, Gregory Avenue, the South Orange border and the South Mountain Reservation.

Therefore, the governing body resolves that the Mayor of West Orange is authorized

(a) to make application for such a grant,

(b) if awarded, to execute a grant agreement with the State for a grant in an amount not less than \$9,000.00 and not more than \$ **24,999.00** and

(c) to ☒ any amendments thereto ☒ any amendments thereto which do not increase the Grantee's obligations.
execute

The Grantee agrees to comply with all applicable federal, State, and municipal laws, rules, and regulations in its performance pursuant to the agreement.

Introduced and adopted: January 9, 2018 and January 23, 2018

Ayes: _____

Noes: _____

Absent: _____

(Seal)

Karen J. Carnevale, Municipal Clerk

Susan McCartney, Council President

RESOLUTION

WHEREAS, the Township of West Orange Housing Rehabilitation Program has a mortgage against certain real property owned by Vernon Mitchell and Thelma Mitchell (the “Owners”) residing at 589 Eagle Rock Avenue, Block 152.17, Lot 957 (the “Property”), in the amount of Thirty-Five Thousand Dollars (\$35,000.00), which was dated February 6, 2013 and recorded in the Essex County Register’s Office on May 9, 2013 in Book 12432, Page 5648 (the “WOHRP Mortgage”); and

WHEREAS, there is a first mortgage on the Property held by Nationstar Mortgage, LLC (“Nationstar”) in the outstanding amount of One Hundred Eighty-Nine Thousand, Seven Hundred Seventy-Six Dollars (\$189,776.00) (the “First Mortgage”) at an interest rate of 4.5%; and

WHEREAS, the Owners desire to refinance their home to obtain a new mortgage loan from Nationstar in the amount of Two Hundred Ten Thousand Eight Hundred Dollars (\$210,800.00), and with an interest rate of 4.25% (the “New Mortgage”); and

WHEREAS, the New Mortgage will pay off the First Mortgage; and

WHEREAS, the Owner has requested that the Township of West Orange subordinate the WOHRP Mortgage to the New Mortgage; and

WHEREAS, the appraised value of the property is \$310,000; and

WHEREAS, based on the amount of the New Mortgage as compared to the First Mortgage, the proposed subordination will not materially change the equity available to satisfy the WOHRP Mortgage;

NOW THEREFORE, BE IT RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE, that the Mayor be and hereby is authorized to execute a Subordination of Mortgage, annexed hereto as Exhibit “A,” in favor of Nationstar with respect to the Property and the Owners; and be it further

RESOLVED, that the Municipal Clerk be and is hereby authorized to attest to the Mayor's signature on the Subordination of Mortgage; and 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, R.M.C.
Township Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

4823-3135-6506, v. 1

Exhibit “A”

Commitment Number: OS3300-17036654

This instrument prepared by:

David Rappaport, 1700 Blue Jay Lane, Cherry Hill, New Jersey 08003, Bar Number 04411993 for Rosenberg LPA, Attorneys At Law, 3805 Edwards Road, Suite 550, Cincinnati, Ohio 45209 (513) 247-9605 Fax: (866) 611-0170.

The following signature is an Electronic Signature authorized by New Jersey Statutes-Title 12A; "A record or signature may not be denied legal effect or enforceability solely because it is in electronic form" 12A: 12-7(a)



David Rappaport

Date Prepared: 01/16/2018

After Recording, Send To:
Title365/ Recording Department
345 Rouser Rd., Bldg 5, Suite 300, Coraopolis, PA 15108

SUBORDINATION OF MORTGAGE

This Subordination of Mortgage is Made By **The Township of West Orange** ("Mortgagee"), under the following circumstances:

A. Mortgagee is the holder of a Mortgage (the "Existing Mortgage") described as follows:

BORROWER: Vernon G. and Thelma C. Mitchell

LENDER: The Township of West Orange

DATE EXECUTED: 02/06/2013

DATE RECORDED: 05/09/2013

RECORDED AT: Instrument No. 13041017 in Book 12432 Page 5648, Essex County, New Jersey

AMOUNT: **\$35,000.00**

which is a lien on the real estate described below (the "Property").

The land hereinafter referred to is situated in the Township of West Orange, County of Essex, State of NJ, and is described as follows: Beginning at the corner formed by the intersection of the Northeasterly line of Eagle Rock Avenue with the Northwestern line of Forest Avenue from thence running (1) Along the Northeasterly line of Eagle Rock Avenue, 39 degrees 11 minutes West, 48.17 feet, thence (2) North 33 degrees 12 minutes East, 125.42 feet thence (3) South 56 degrees 48 minutes East, 45.91 feet to the Northwestern line of Forest Avenue, thence (4) Along the same, South 33 degrees 12 minutes West, 140 feet to the place of beginning. The above premises is further described in accordance with survey made by Richlan, Lupo & Associates, Inc, dated June 3, 2001. Beginning at the intersection of the present Northerly line of Eagle Rock Avenue and the Westerly line of Forest Avenue, thence running. (1) Along the present line of Eagle Rock Avenue, South 75 degrees 15 minutes 17 seconds West, 22.52 feet to a point in the present Northeasterly line of Eagle Rock Avenue; thence (2) Running along the same, North 58 degrees 06 minutes 21 seconds West 30.84 feet to a point, thence (3) North 33 degrees 12 minutes 00 seconds East, 125.42 feet to a point, thence (4) South 50 degrees 48 minutes 00 seconds East 45.91 feet to the Westerly line of Forest Avenue, thence (5) South 33 degrees 12 minutes 00 seconds West 108.00 feet to the point and place of beginning. Excepting therefrom the following described premises Parcel 305, as indicated on a map entitled "New Jersey Department of Transportation, Central Property Parcel Map, Eagle Rock Avenue at Conford Avenue and Forest Avenue, Showing Existing Right of Way and Parcels to be Acquired in the Township of West Orange, County of Essex Scale" as indicated April 1979. Being the same property conveyed from Ralph P. Dyer, an unmarried man to Vernon Mitchell and Thelma Mitchell, husband and wife by deed dated June 5, 2001 and recorded June 28, 2001 as Instrument No. 443505 in Book 5808 Page 600, of Official Records. APN: 22-00152- 17-00957--

Property Address: **589 Eagle Rock Avenue, West Orange, NJ 07052-2903**

B. Lender, **Nationstar Mortgage, LLC d/b/a Mr. Cooper ISAOA/ATIMA**, will be making a loan secured by a mortgage, in the maximum principal amount of \$210,800.00 (Two Hundred Ten Thousand Eight Hundred Dollars and Zero Cents), to Vernon G. and Thelma C. Mitchell as Borrower and ("New Mortgage"), which will be a is a lien on the Property.

C. As part of the consideration for Lender's agreement to make the loan secured by the New Mortgage, and to induce Lender to make that loan, Mortgagee has agreed to subordinate the lien of the Existing Mortgage to the lien of the New Mortgage, upon the terms and conditions set forth in this Agreement.

NOW THEREFORE, Mortgagee and Lender agree as follows:

1. Mortgagee hereby subordinates the lien of the Existing Mortgage to the lien of the New Mortgage; however, this subordination shall not otherwise affect the validity or priority of the Existing Mortgage.

2. This Subordination Agreement is made on the understanding that Mortgagee shall not be responsible for any of the obligations of Borrower contained in or secured by the New Mortgage.

3. This Subordination Agreement shall be binding upon and inure to the benefit of Lender and Mortgagee and their respective successors and assigns.

Executed this ____ day of _____, 2018

The Township of West Orange

By: _____

Its: _____
MORTGAGEE

Witness

Printed Name of Witness

STATE OF _____
COUNTY OF _____

I CERTIFY that on _____, 20 _____,

_____ personally came before me and stated to my satisfaction that this person (or if more than one, each person):

(a) was the maker of the attached Subordination of Mortgage;

(b) was authorized to and did execute this Subordination of Mortgage as _____ its _____ on behalf of **The Township of West Orange** of the entity named in this Subordination of Mortgage

(Print name and title below signature)

RESOLUTION

WHEREAS, Alice Beirne, Esq. ("Counsel"), responded to the Township's Request for Qualifications pursuant to a fair and open process for the year 2018 for appointment as Zoning Board Attorney; and

WHEREAS, Counsel has agreed to provide professional services for the calendar year 2018, pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit "A;" and

WHEREAS, the Law Department recommends retention of Counsel for the purpose of representing the Township in the capacity of Zoning Board Attorney; and

WHEREAS, pursuant to pursuant to N.J.S.A. 40A:11-5(1)(a)(i), the proposed professional services contract is subject to an exception to the standard bidding procedures set forth in the Local Public Contracts Law;

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain Counsel to provide services as Zoning Board Attorney at the rates set forth in the agreement annexed hereto as Exhibit "A"; and it is further

RESOLVED that notice of this award shall be available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney,
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

AGREEMENT FOR ZONING BOARD LEGAL SERVICES

THIS AGREEMENT made and entered into on this ____ day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **ALICE BEIRNE, ESQ.**, Attorney at Law of the State of New Jersey, located at 111 Northfield Avenue, Suite 202, West Orange, County of Essex and State of New Jersey, hereinafter referred to as "COUNSEL", party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of COUNSEL to serve in the capacity as Zoning Board Attorney;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of COUNSEL to serve as Zoning Board Attorney for the period January 1, 2018 through December 31, 2018 at the following rates:

- (a) \$3,500 per year to prepare for and attend all regular meetings of the Zoning Board of Adjustment;
- (b) \$500 per meeting to prepare for and attend all special meetings, to be paid by the applicant from the applicant's escrow account;
- (c) \$150.00 per hour for all outside litigation, or as directed by the legal department; and
- (d) \$150.00 per hour for services rendered to the TOWNSHIP, the cost of which are reimbursed by an applicant to the Zoning Board through an applicant-funded escrow account required for larger projects presented to the Zoning Board.

2. COUNSEL will not seek reimbursement for its routine costs and expenses such as postage, copying, mileage, meals, parking, or delivery of documents.
3. COUNSEL may seek reimbursement for extraordinary expenses such as the cost of deposing adverse witnesses, transcripts or hiring experts. Counsel will not incur any such expenses without the express written approval of the applicable TOWNSHIP Department Head before the extraordinary expense is incurred.
4. COUNSEL'S responsibilities shall include preparation for and attendance at all Zoning Board meetings, drafting all resolutions, and all Zoning Board related matters.
5. COUNSEL recognizes that any and all approval for engagement of services must come from the Governing Body of the TOWNSHIP, and that no services, work or any efforts relative to the contract shall be commenced until the Governing Body adopts a duly authorized Resolution accompanied by a Certificate of Funds.
6. COUNSEL recognizes that all services rendered are subject to the approval and direction of the Law Department, and that payment for such services is conditioned upon the issuance of a Purchase Order by the Township encompassing the services for which compensation is sought.
7. COUNSEL is hereby placed on notice that the Billing Guidelines of the TOWNSHIP shall apply to this agreement for professional services. COUNSEL is further noticed that no Department Head, Individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will

be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.

8. COUNSEL shall submit detailed invoices to the TOWNSHIP for services rendered each month, with a copy to the Township Attorney, no later than fifteen (15) days subsequent to the close of the month. All invoices submitted by COUNSEL shall set forth with specificity the tasks performed, the attorney performing the tasks, and the amount of time spent on each task.

9. During the term of this agreement, COUNSEL shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. COUNSEL shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, COUNSEL shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

10. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

11. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

LAW OFFICE OF ALICE BEIRNE

WITNESS:

[Signature]

By: _____
ALICE BEIRNE, ESQ.

4826-1692-3480, v. 1

WHEREAS, Allied Risk Management Services (“ARMS”) responded to the Township of West Orange Insurance Fund Commission’s Request for Qualifications pursuant to a fair and open process for the year 2017 for a professional services agreement to serve as a Risk Management Consultant; and

WHEREAS, ARMS has agreed to provide risk management consultation services for the calendar year 2017 to the West Orange Insurance Fund Commission, pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit “A;” and

WHEREAS, the Mayor has recused himself from the renewal of the Agreement including the execution of the Agreement; and

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Township’s Business Administrator be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain ARMS to provide risk management consultation services to the Township of West Orange Insurance Fund Commission on the terms and conditions set forth therein; and it is further

RESOLVED that notice of this award shall be available in the Clerk’s office in accordance with applicable law.

Exhibit “A”

SERVICES AGREEMENT BETWEEN ALLIED RISK MANAGEMENT SERVICES AND THE TOWNSHIP OF WEST ORANGE INSURANCE FUND COMMISSION

This service agreement is between the West Orange Insurance Fund Commission ("WOIFC") and Peter Soriero, D/B/A Allied Risk Management Services ("ARMS") 5101 Route 33, Suite G, Wall, NJ 07727.

SECTION ONE: SCOPE OF SERVICES

For the period January 1, 2018 to December 31, 2018, ARMS hereby agrees to serve as a consultant to the WOIFC. The scope of services provided by ARMS is as follows:

- Assist the Township of West Orange in identifying its insurable Property & Casualty exposures and to recommend professional methods to reduce, assume or transfer the risk or loss.
- Assist Township of West Orange in understanding the various insurance policies and coverage currently in place.
- Determine if current coverage is adequate or excessive.
- Create a spreadsheet of all current policies with limits, premiums, renewal dates and other pertinent information, the purpose of which is to keep the Township informed of coverage and renewal dates.
- Advise the Township's insurance brokers of expected dates of renewal proposals. This will improve the Township's ability to analyze proposals with ample time prior to renewal.
- Review Certificates of Insurance from contractors, vendors and professionals when requested by the Township.
- Assist the Township in the preparation of its annual insurance budget.
- Review in-house procedures for claims reporting and review claims on a quarterly basis to determine trends and problem areas.
- At the request of the Township, attend any Insurance Fund meetings.

SECTION TWO: COMPENSATION

The WOIFC agrees to pay the ARMS the sum of \$24,000 for the twelve-month contractual period for the services listed in Section 1. Payments will be made in equal quarterly installments in the amount of \$6,000 on or about April 1, 2018, July 1, 2018, October 1, 2018 and December 31, 2018. Payment is based on the availability of funds for the covered period.

SECTION THREE: BILLING PROCEDURES

ARMS shall submit the proper vouchers or invoices to the WOIFC in accordance with applicable law and regulations. Failure to submit invoices within 30 days of the conclusion of a quarter shall void the payment to ARMS for that quarter.

SECTION FOUR: STATUS OF CONSULTANT

It is hereby agreed that ARMS is an independent contractor and is not considered an employee of the Township of West Orange during the performance of his duties as outlined in Section One. The Township of West Orange and the WOIFC agree to defend the consultant in the event a claim or lawsuit is brought against the Township or the WOIFC for any actions alleging negligence with respect to the administration of the insurance programs. It is also understood that the Township of West Orange and the WOIFC will cooperate fully with the consultant in the performance of his duties as outlined in Section One.

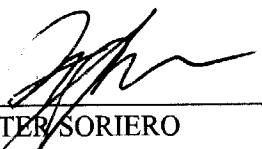
SECTION FIVE: NON ASSIGNMENT

Consultant is prohibited from assigning this agreement to any other parties without the written authorization from the Town or the WOIFC.

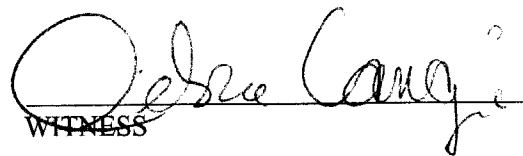
SECTION SIX: TERM, TERMINATION and JURISTITION

The term of this agreement is for twelve (12) months commencing on January 1, 2018 and ending on December 31, 2018. It is understood that the continuation of this contract is pending the availability of funds in subsequent fiscal years and if the funds are not available in subsequent fiscal years than this agreement shall be canceled.. The terms of this agreement are subject to the laws of the State of New Jersey and any disputes between the parties shall be heard in the applicable court of law. This agreement may be cancelled with thirty (30) days' written notice by either party.

In witness whereof, the signatures below verify the acceptance of the terms of this agreement by the parties involved. Signed on this _____ day in the month of January in the year 2018.



PETER SORIERO



WITNESS

JOHN K. SAYERS, BUSINESS ADMINISTRATOR

ATTEST: Karen J. Carnevale, R.M.C.

RESOLUTION

WHEREAS, Blau and Blau has provided professional services to the Township of West Orange in connection with commercial real estate tax appeals since September 2012; and

WHEREAS, Blau & Blau provided responses to the Township's Request for Qualifications pursuant to a fair and open process for the year 2018; and

WHEREAS, Blau & Blau has agreed to provide professional services for the calendar year 2018, pursuant to the terms and conditions set forth in the agreement annexed hereto as **Exhibit "A"**; and

WHEREAS, the Law Department recommends retention of Blau & Blau as special counsel to the Township for the purpose of representing the Township in commercial real estate tax appeals; and

WHEREAS, pursuant to pursuant to N.J.S.A. 40A:11-5(1)(a)(i), the proposed professional services contract is subject to an exception to the standard bidding procedures set forth in the Local Public Contracts Law;

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain Blau & Blau for the provision of commercial real estate tax appeal services on a flat fee basis of \$6,000 per month and the Municipal Clerk shall be and hereby is authorized to attest to the Mayor's signature; and it is further

RESOLVED that notice of this award shall be available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

AGREEMENT FOR COMMERCIAL REAL ESTATE TAX APPEALS

THIS AGREEMENT made and entered into on this ____ day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **BLAU & BLAU**, Attorneys at Law of the State of New Jersey, located at 223 Mountain Avenue, Springfield, New Jersey 07081, hereinafter referred to as "COUNSEL", party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the Township has determined that it is in the best interests of the Township to retain the services of Special Counsel to represent the Township in connection with commercial real estate tax appeals on a flat fee basis;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The Township hereby retains the services of Blau & Blau, as Special Counsel to assist the Township in connection with commercial real estate tax appeals for the period January 1, 2018 through December 31, 2018 at a flat rate of \$6,000 per month.
2. COUNSEL will not seek reimbursement for its routine costs and expenses such as postage, copying, mileage, meals, parking, or delivery of documents.
3. COUNSEL may seek reimbursement for extraordinary expenses such as the cost of deposing adverse witnesses, transcripts or hiring experts. Counsel will not incur any such expenses without the approval of the Township Attorney.
4. COUNSEL'S responsibilities shall include all pre-trial preparation, discovery and trial, to the extent necessary, for all commercial real estate tax appeals pending or commenced in the Tax Court of New Jersey against the Township. Counsel's responsibilities do not include preparation or appearance for matters pending or commenced at the County Board of Taxation.

5. COUNSEL shall coordinate all efforts with the Tax Assessor and keep the Tax Assessor and Township Attorney fully apprised concerning all matters.

6. Prosecution of Appeals for the Township (Affirmative Appeals).

COUNSEL shall have the right to file tax appeals for the Township on a contingent fee basis of one-third of the money obtained for the Township from cases filed during the term of the contract. COUNSEL will be responsible for all costs associated with filing the affirmative appeals including but not limited to:

- A) Filing fees;
- B) Appraisal fees;
- C) Copying, postage, delivery services, preparation of trial exhibits, etc.

COUNSEL will submit a list of recommended appeals to the Township Attorney for review and the Township attorney shall have the opportunity to "veto" any recommended appeals at his discretion. It is contemplated that COUNSEL will only recommend appeals on commercial properties and will not be obligated to file an appeal unless it believes the property is substantially under-assessed. It is contemplated that COUNSEL will recommend settlement of the Affirmative Appeals from time to time as COUNSEL may deem appropriate. In the event that the Township refuses to accept COUNSEL's recommendation to settle a matter, the Township shall be responsible for payment of the contingent fee based upon the recommendation and reimbursement of COUNSEL's actual out of pocket expenses related to that Affirmative Appeal.

7. COUNSEL recognizes that any and all approval for engagement of services must come from the Governing Body of the Township, and that no services, work or any efforts relative to the contract shall be commenced until the Governing Body passes a duly authorized Resolution accompanied by a Certificate of Funds.

8. COUNSEL is hereby placed on notice that the Billing Guidelines of the Township shall apply to this agreement for professional services. COUNSEL is further noticed that no Department Head, individual member of the Governing Body, or any agent, servant or employee

of the Township possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the Township, irrespective of whether such services were actually performed.

9. During the term of this agreement, COUNSEL shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. COUNSEL shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, COUNSEL shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

10. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

11. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

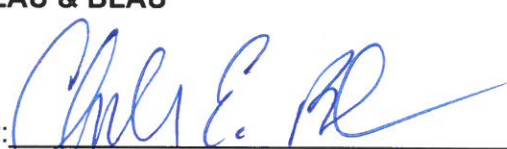
By: _____
ROBERT D. PARISI, MAYOR

BLAU & BLAU

WITNESS:



BARBARA C. AMMER

By:  _____
CHARLES E. BLAU, ESQ.
For the Firm

RESOLUTION

WHEREAS, the law firm of Bourne, Noll & Kenyon, principally Ed Matthews, Esq., has provided professional services to the Township of West Orange in connection with residential real estate tax appeals since January 2013; and

WHEREAS, Bourne, Noll & Kenyon provided responses to the Township's Request for Qualifications pursuant to a fair and open process for the year 2018; and

WHEREAS, Bourne, Noll & Kenyon has agreed to provide professional services for the calendar year 2018, pursuant to the terms and conditions set forth in the agreement annexed hereto as **Exhibit "A;"** and

WHEREAS, the Law Department recommends retention of Bourne, Noll & Kenyon as special counsel to the Township for the purpose of representing the Township in residential real estate tax appeals; and

WHEREAS, pursuant to pursuant to N.J.S.A. 40A:11-5(1)(a)(i), the proposed professional services contract is subject to an exception to the standard bidding procedures set forth in the Local Public Contracts Law;

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain Bourne, Noll & Kenyon for the provision of commercial real estate tax appeal services on a flat fee basis of \$3,250 per month and the Municipal Clerk shall be and hereby is authorized to attest to the Mayor's signature; and it is further

RESOLVED that notice of this award shall be available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

AGREEMENT FOR NON-COMMERCIAL REAL ESTATE TAX APPEAL SERVICES

THIS AGREEMENT made and entered into on this ____ day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **EDWIN MATTHEWS, ESQ. of BOURNE NOLL & KENYON** ("Bourne Noll & Kenyon"), Attorneys at Law of the State of New Jersey, located at 382 Springfield Avenue, Summit, New Jersey 07901, hereinafter referred to as "COUNSEL", party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the Township has determined that it is in the best interests of the Township to retain the services of Special Counsel to represent the Township in connection with non-commercial real estate tax appeals on a flat fee basis;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The Township hereby retains the services of Bourne Noll & Kenyon, as Special Counsel to assist the Township in connection with non-commercial real estate tax appeals for the period January 1, 2018 through December 31, 2018 at a flat rate of \$3,250 per month.
2. COUNSEL will not seek reimbursement for its routine costs and expenses such as postage, copying, mileage, meals, parking, or delivery of documents.
3. COUNSEL may seek reimbursement for extraordinary expenses such as filing fees, the cost of deposing adverse witnesses, transcripts or hiring experts. Counsel will not incur any such expenses without the approval of the Township Attorney.
4. COUNSEL'S responsibilities shall include all pre-trial preparation, discovery and trial, to the extent necessary, for all non-commercial real estate tax appeals pending or

commenced in the Tax Court of New Jersey against the Township and preparation and appearance for matters pending or commenced at the Essex County Board of Taxation.

5. COUNSEL shall coordinate all efforts with the Tax Assessor and keep the Tax Assessor and Township Attorney fully apprised concerning all matters.

6. COUNSEL recognizes that any and all approval for engagement of services must come from the Governing Body of the Township, and that no services, work or any efforts relative to the contract shall be commenced until the Governing Body passes a duly authorized Resolution accompanied by a Certificate of Funds.

7. COUNSEL is hereby placed on notice that the Billing Guidelines of the Township shall apply to this agreement for professional services. COUNSEL is further noticed that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the Township possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the Township, irrespective of whether such services were actually performed.

8. During the term of this agreement, COUNSEL shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. COUNSEL shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, COUNSEL shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

9. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

10. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

Dated:

By: _____
ROBERT D. PARISI, MAYOR

Dated:

BOURNE NOLL & KENYON

WITNESS:

Colleen Adamson

Dated: 1/2/18

By: Edwin R. Matthews
EDWIN R. MATTHEWS, ESQ.
For the Firm

Dated: 1/2/18

RESOLUTION

WHEREAS, Bowman Consulting Group, Ltd. ("Bowman") responded to the Township's Request for Qualifications pursuant to a fair and open process for the award of a professional services agreement to perform Municipal Planning Services for the year 2018; and

WHEREAS, Bowman has agreed to provide municipal planning services for the calendar year 2018, pursuant to the terms and conditions set forth in the renewal agreement annexed hereto as Attachment "A;" and

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain Bowman to provide municipal planning services to the Township on the terms and conditions set forth therein; and it is further

RESOLVED that notice of this award shall be available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

AGREEMENT FOR MUNICIPAL PLANNING SERVICES

THIS AGREEMENT made and entered into on this ____ day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **BOWMAN CONSULTING GROUP, LTD.**, located at 54 Horsehill Road, Cedar Knolls, County of Morris and State of New Jersey, hereinafter referred to as "CONSULTANT," party of the second part.

WITNESSETH THAT:

WHEREAS, CONSULTANT previously operated under the name Omland Engineering Associates, Inc. and has already been providing municipal planning services for the TOWNSHIP;

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to continue to retain the services of CONSULTANT to provide municipal planning services;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of CONSULTANT for the period January 1, 2018 through December 31, 2018 at the following rates:

- a. Principal - \$145/hr
- b. Board Consulting Engineer - \$145/hr
- c. Certified Landscape Architect - \$135/hr
- d. Project Engineer - \$135/hr
- e. Designer - \$100/hr
- f. Engineering Technician - \$90/hr
- g. Senior Construction Observer - \$105/hr
- h. Professional Land Surveyor - \$135/hr

- i. Survey Technician - \$100/hr
- j. Field Crew - \$135/hr
- k. Technical Typist - \$55/hr

2. CONSULTANT is hereby placed on notice that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.

3. CONSULTANT recognizes that all services rendered are subject to the approval of the Chief Financial Officer, and that payment for such services is conditioned upon the issuance of a Purchase Order by the Township encompassing the services for which compensation is sought.

4. CONSULTANT shall submit detailed invoices to the TOWNSHIP for services rendered each month no later than fifteen (15) days subsequent to the close of the month. All invoices submitted by CONSULTANT shall set forth with specificity the tasks performed, the individual performing the tasks, and the amount of time spent on each task.

5. During the term of this agreement, CONSULTANT shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. CONSULTANT shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract,

CONSULTANT shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

6. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

7. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

WITNESS:



Nancy Delgrosso

BOWMAN CONSULTING GROUP, LTD

By: 

ERIC L. KELLER, VICE PRESIDENT

RESOLUTION

WHEREAS, Community Action Services (“CAS”) responded to the Township’s Request for Qualifications pursuant to a fair and open process for the award of a professional services agreement to perform housing rehabilitation services for the year 2018; and

WHEREAS, CAS has agreed to provide housing rehabilitation services for the calendar year 2018, pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit “A;” and

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain CAS to provide housing rehabilitation services to the Township on the terms and conditions set forth therein; and it is further

RESOLVED that notice of this award shall be available in the Clerk’s office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

AGREEMENT FOR HOUSING REHABILITATION CONSULTING SERVICES

THIS AGREEMENT made and entered into on this ____ day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **COMMUNITY ACTION SERVICES**, located at P.O. Box 6025, East Brunswick, County of Middlesex and State of New Jersey, hereinafter referred to as "CONSULTANT", party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of CONSULTANT;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of CONSULTANT for the period January 1, 2018 through December 31, 2018 at the following rates:

- a. \$3,300 per unit for the rehabilitation of single-family units; and
- b. \$8,500 per unit for the rehabilitation of multi-unit buildings.

2. CONSULTANT is hereby placed on notice that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.

3. CONSULTANT recognizes that all services rendered are subject to the approval of the Chief Financial Officer, and that payment for such services is conditioned upon the issuance of a Purchase Order by the Township encompassing the services for which compensation is sought.

4. CONSULTANT shall submit detailed invoices to the TOWNSHIP for services rendered as soon as housing rehabilitation construction is completed on each unit participating in the West Orange Township Housing Rehabilitation Program. All invoices submitted by CONSULTANT shall set forth with specificity the names(s) of the owner of the unit completed, the address of the unit completed, the amount of Township funds lent to the owner to complete the rehabilitation, the initial date of application by the applicant, the date eligibility for participation in the West Orange Township Housing Rehabilitation Program was approved, the date the Program Loan was closed, and the date construction was completed.

5. During the term of this agreement, CONSULTANT shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. CONSULTANT shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, CONSULTANT shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

6. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

7. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject

to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1
et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year
first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

COMMUNITY ACTION SERVICES

WITNESS:

Dorina Silverman

By: _____
STEVEN J. WEINBERG

RESOLUTION

WHEREAS, Comprehensive Psychological Services, P.A. ("CPS") responded to the Township's Request for Qualifications pursuant to a fair and open process for the year 2017 for the award of a professional services contract to provide psychological evaluations; and

WHEREAS, CPS has agreed to provide psychological consultant services for the calendar year 2017 pursuant to the terms and conditions set forth in the agreement annexed hereto as **Exhibit "A,"** and

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain CPS to provide psychological consultant services to the Township on the terms and conditions set forth therein.

BE IT FURTHER RESOLVED that notice of this award shall be available in the Clerk's Office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds to be available: _____

John O. Gross, Chief Financial Officer

Exhibit “A”

AGREEMENT FOR PSYCHOLOGICAL CONSULTING SERVICES

THIS AGREEMENT made and entered into on this 1st day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **COMPREHENSIVE PSYCHOLOGICAL SERVICES, P.A.**, located at 623 Raritan Road, Clark, County of Union and State of New Jersey, hereinafter referred to as "CONSULTANT," party of the second part.

WITNESSETH THAT:

WHEREAS, TOWNSHIP requires the services of a Psychological Consultant to evaluate TOWNSHIP employees and/or prospective employees, including evaluations for fitness of duty, initial employee hiring, and evaluation of individuals for continued employment with the Township; and

WHEREAS, the TOWNSHIP issued a Request for Qualifications seeking a Psychological Consultant to provide these services; and

WHEREAS Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of CONSULTANT to provide Psychological Consultant services;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of CONSULTANT for the period January 1, 2018 through December 31, 2018 at the following rates:
 - a. Pre-employment Psychological Evaluations - \$500.00 per candidate
 - b. Initial Fitness for Duty Psychological Evaluations - \$950.00 per candidate
 - c. Critical Incident Evaluations - \$250.00 per patient
 - d. Follow-up for Critical Incident Evaluations - \$150.00 per evaluation
 - e. Expert Witness Testimony - \$250/hr, including travel time

f. Medical Review Board Appeals - \$900 per case.

2. CONSULTANT is hereby placed on notice that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.

3. CONSULTANT recognizes that all services rendered are subject to the approval of the Chief Financial Officer, and that payment for such services is conditioned upon the issuance of a Purchase Order by the Township encompassing the services for which compensation is sought.

4. CONSULTANT shall submit detailed invoices to the TOWNSHIP for services rendered each month no later than fifteen (15) days subsequent to the close of the month. All invoices submitted by CONSULTANT shall set forth with specificity the tasks performed, the individual performing the tasks, and the amount of time spent on each task.

5. During the term of this agreement, CONSULTANT shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. CONSULTANT shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, CONSULTANT shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

6. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

7. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

WITNESS:



**COMPREHENSIVE PSYCHOLOGICAL
SERVICES, P.A.**

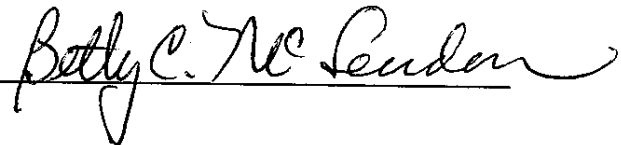
By:  _____

Exhibit “A”

AGREEMENT FOR LEGAL SERVICES – HEARING OFFICER

THIS AGREEMENT made and entered into on this 2nd day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **ELLEN O'CONNELL, ESQ. OF INGLESINO, WEBSTER, WYCISKALA & TAYLOR, LLC**, Attorneys at Law of the State of New Jersey, located at 600 Parsippany Road, Suite 204, Parsippany, County of Morris and State of New Jersey, hereinafter referred to as "COUNSEL", party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of COUNSEL to serve in the capacity as Hearing Officer;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of COUNSEL to serve as Hearing Officer for the period January 1, 2018 through December 31, 2018 at an hourly rate of \$175.00.
2. COUNSEL will not seek reimbursement for its routine costs and expenses such as postage, copying, mileage, meals, parking, or delivery of documents.
3. COUNSEL may seek reimbursement for extraordinary expenses such as the cost of deposing adverse witnesses, transcripts or hiring experts. Counsel will not incur any such expenses without the express written approval of the applicable TOWNSHIP Department Head before the extraordinary expense is incurred.
4. COUNSEL'S responsibilities shall include all hearings and personnel matters assigned.
5. COUNSEL recognizes that any and all approval for engagement of services must come from the Governing Body of the TOWNSHIP, and that no services, work or any efforts

relative to the contract shall be commenced until the Governing Body adopts a duly authorized Resolution accompanied by a Certificate of Funds.

6. COUNSEL recognizes that all services rendered are subject to the approval and direction of the Law Department, and that payment for such services is conditioned upon the issuance of a Purchase Order by the Township encompassing the services for which compensation is sought.

7. COUNSEL is hereby placed on notice that the Billing Guidelines of the TOWNSHIP shall apply to this agreement for professional services. COUNSEL is further noticed that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.

8. COUNSEL shall detailed invoices to the TOWNSHIP for services rendered each month, with a copy to the Township Attorney, no later than fifteen (15) days subsequent to the close of the month. All invoices submitted by COUNSEL shall set forth with specificity the tasks performed, the attorney performing the tasks, and the amount of time spent on each task.

9. During the term of this agreement, COUNSEL shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. COUNSEL shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is

scheduled to lapse at any time before the end of the contract, COUNSEL shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

10. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

11. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.)

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

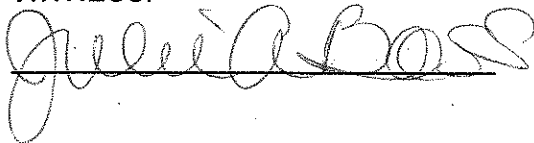
ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

**INGLESINO, WEBSTER, WYCISKALA &
TAYLOR, LLC**

WITNESS:



By: 
_____ ELLEN O'CONNELL, ESQ.

RESOLUTION

WHEREAS, Fox Rothschild, LLP (“Counsel”), responded to the Township’s Request for Qualifications pursuant to a fair and open process for the year 2018; and

WHEREAS, Counsel has agreed to provide professional services for the calendar year 2018, pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit “A;” and

WHEREAS, the Law Department recommends retention of Counsel for the purpose of representing the Township in the capacity of Labor Counsel; and

WHEREAS, pursuant to pursuant to N.J.S.A. 40A:11-5(1)(a)(i), the proposed professional services contract is subject to an exception to the standard bidding procedures set forth in the Local Public Contracts Law;

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain Counsel to provide services as Labor Counsel at an hourly rate of \$175; and it is further

RESOLVED that notice of this award shall be available in the Clerk’s office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney,
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO
4822-2037-4361, v. 1

Exhibit “A”

AGREEMENT FOR LEGAL SERVICES – LABOR COUNSEL

THIS AGREEMENT made and entered into on this ____ day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the “TOWNSHIP”, party of the first part, and **FOX ROTHSCHILD, LLP**, Attorneys at Law of the State of New Jersey, located at 75 Eisenhower Parkway, Suite 200, Roseland, County of Essex and State of New Jersey, hereinafter referred to as “COUNSEL”, party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of COUNSEL to serve in the capacity of Labor Counsel;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of COUNSEL to serve as Labor Counsel for the period January 1, 2018 through December 31, 2018 at an hourly rate of \$175.00.
2. COUNSEL will not seek reimbursement for its routine costs and expenses such as postage, copying, mileage, meals, parking, or delivery of documents.
3. COUNSEL may seek reimbursement for extraordinary expenses such as the cost of deposing adverse witnesses, transcripts or hiring experts. Counsel will not incur any such expenses without the express written approval of the applicable TOWNSHIP Department Head before the extraordinary expense is incurred.
4. COUNSEL’S responsibilities shall include all labor and other assigned matters.
5. COUNSEL recognizes that any and all approval for engagement of services must come from the Governing Body of the TOWNSHIP, and that no services, work or any efforts

relative to the contract shall be commenced until the Governing Body adopts a duly authorized Resolution accompanied by a Certificate of Funds.

6. COUNSEL recognizes that all services rendered are subject to the approval and direction of the Law Department, and that payment for such services is conditioned upon the issuance of a Purchase Order by the Township encompassing the services for which compensation is sought.

7. COUNSEL is hereby placed on notice that the Billing Guidelines of the TOWNSHIP shall apply to this agreement for professional services. COUNSEL is further noticed that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.

8. COUNSEL shall submit detailed invoices to the TOWNSHIP for services rendered each month, with a copy to the Township Attorney, no later than fifteen (15) days subsequent to the close of the month. All invoices submitted by COUNSEL shall set forth with specificity the tasks performed, the attorney performing the tasks, and the amount of time spent on each task.

9. During the term of this agreement, COUNSEL shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. COUNSEL shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance

listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, COUNSEL shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

10. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

11. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

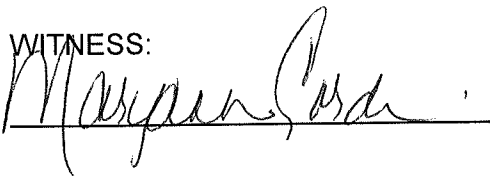
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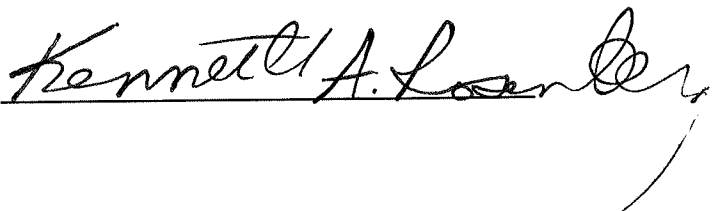
KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

FOX ROTHSCHILD, LLP

WITNESS:



By: 

RESOLUTION

WHEREAS, Hendricks Appraisal Company, LLC (“Hendricks”) responded to the Township’s Request for Qualifications pursuant to a fair and open process for a professional services agreement for appraisal services for the year 2018; and

WHEREAS, Hendricks has agreed to provide appraisal services for the calendar year 2018, pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit “A;” and

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain Hendricks to provide appraisal services to the Township on the terms and conditions set forth therein; and it is further

RESOLVED that notice of this award shall be available in the Clerk’s office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

AGREEMENT FOR APPRAISAL SERVICES

THIS AGREEMENT made and entered into on this ____ day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **HENDRICKS APPRAISAL COMPANY, LLC**, located at 7 Hutton Avenue in West Orange, County of Essex and State of New Jersey, hereinafter referred to as "APPRAISER", party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of APPRAISER;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of APPRAISER for the period January 1, 2018 through December 31, 2018 at an hourly rate of \$150.00.
2. APPRAISER is hereby placed on notice that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.
3. APPRAISER recognizes that all services rendered are subject to the approval of the Chief Financial Officer, and that payment for such services is conditioned upon the issuance

of a Purchase Order by the Township encompassing the services for which compensation is sought.

4. APPRAISER shall submit detailed invoices to the TOWNSHIP for services rendered each month no later than fifteen (15) days subsequent to the close of the month. All invoices submitted by APPRAISER shall set forth with specificity the tasks performed, the individual performing the tasks, and the amount of time spent on each task.

5. During the term of this agreement, APPRAISER shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. APPRAISER shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, APPRAISER shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

6. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

7. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

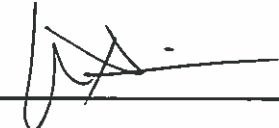
KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

HENDRICKS APPRAISAL COMPANY, LLC

WITNESS:



By:  _____

RESOLUTION

WHEREAS, the Township of West Orange (the "Township") is mandated to provide Public Defender services for indigent persons in accordance with applicable law; and

WHEREAS, Joseph A. Deer, Esq. currently serves as the Township's Public Defender; and

WHEREAS, the Township desires to renew his appointment as the Township's Public Defender for an additional one-year term; and

WHEREAS, Mr. Deer has agreed to serve as the Township's Public Defender pursuant to the terms of the professional services agreement, annexed hereto as Exhibit "A."

NOW, BE IT HEREBY RESOLVED, BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE that Joseph A. Deer, Esq. be and is hereby named as Municipal Public Defender for the Township of West Orange at the rate of \$350.00 per session and subject to the terms of the professional services agreement, annexed hereto as Exhibit "A;" and it is further

RESOLVED that Mr. Deer's appoint shall run from January 1, 2018 until December 31, 2018; and it is further

RESOLVED that the within appointment is pursuant to the fair and open process set forth in the Pay to Play Laws of the State of New Jersey; and it is further

RESOLVED that notice of this contract designation shall be available in accordance with the applicable laws.

Karen Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Dated: January 23, 2018

I hereby certify funds are available from: _____

Account No.

JOHN O. GROSS, CFO

4827-4715-3497, v. 1

Exhibit “A”

PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT made and entered into on this 2nd day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, with its Township Hall located at 66 Main Street, West Orange, New Jersey 07052, (the "TOWNSHIP") and Joseph A. Deer, Esq., attorney at law of the State of New Jersey, with an office at 571 Bloomfield Avenue, Verona, New Jersey 07044 ("Deer").

WITNESSETH THAT:

WHEREAS, pursuant to N.J.S.A. 2B:24-3, all municipalities are required to have a municipal public defender appointed by the governing body to perform the duties set forth in N.J.S.A. 2B:24-6;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The Township hereby retains the services of Joseph A. Deer, Esq. ("Deer") as the municipal public defender commencing on January 1, 2018 and the Township agrees to pay Deer at a rate of Three Hundred Fifty Dollars (\$350) per court session as an independent contractor ("Session Fee").

2. Deer shall be entitled to payment for such services rendered upon submission of duly executed vouchers on a monthly basis detailing the number of sessions actually rendered which shall be submitted to the Chief Financial Officer of the Township.

3. No later than January 15, 2018, Deer shall provide to the Township a proof of professional malpractice insurance in the amount of not less than \$500,000 per occurrence and \$1,000,000 in the aggregate. Deer shall maintain this level of insurance for the entire duration of his term as the Municipal Public Defender.

4. Deer is hereby placed on notice that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the Township of West Orange possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that

individual may possess. No bills, statements or vouchers for any amount exceeding that originally approved will be honored or paid by the Township, irrespective of whether such services were actually performed.

6. The provisions of this agreement are subject to the limitations of the provisions of the New Jersey Tort Claims Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

7. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act N.J.S.A. 59:13-1 et seq.

8. This agreement may be terminated at any time on thirty (30) days written notice. No cause or justification is required for termination.

9. During the term of this agreement Deer shall be present at all municipal court sessions where a public defender's services may be needed. If an emergency arises, Deer shall be required to obtain a substitute public defender and provide notice to the Municipal Court Administrator, Municipal Prosecutor and Township Attorney. Such replacement shall receive the Session Fee for that session.

10. The term of this agreement shall expire on December 31, 2018; however, absent the selection of a new public defender, all terms and conditions of this agreement shall continue in full force and effect.

11. Both the Township and Deer agree to abide by the mandatory equal employment opportunity language as set forth in N.J.S.A. 10:5-31 et. seq. and N.J.A.C. 17:27.

12. During the performance of this contract, the Township agrees as follows:

(a) The Township, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex. Except with respect to affectional or sexual orientation, the Township will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex. Such action shall include, but not limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms

of compensation; and selection for training, including apprenticeship. The Township agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The Township, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the Township, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex.

The Township, where applicable, will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or workers' representative of the Township's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The Township, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to **N.J.S.A. 10:5-31 et seq.** as amended and supplemented from time to time and the Americans with Disabilities Act.

The Township, agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The Township agrees to revise any of its testing procedures, if necessary, to assure that all personal testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the applicable employment goals, the Township agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The Township shall furnish such reports or other documents to the Division of Contract Compliance & EEO as may be requested by the Division from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Contract Compliance & EEO for conducting a compliance investigation to Subchapter 10 of the **Administrative Code at N.J.A.C. 17:27**.

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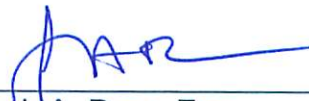
IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

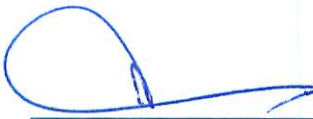
By _____

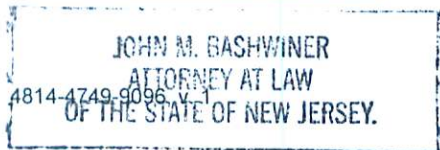
ATTEST:

JOSEPH A. DEER, ESQ.

By  _____
Joseph A. Deer, Esq.

WITNESS:





RESOLUTION

WHEREAS, The Shade Tree Department, LLC (“Shade Tree”) responded to the Township’s Request for Qualifications pursuant to a fair and open process for the year 2017 for the appointment as the Township of West Orange Forrester; and

WHEREAS, Shade Tree has agreed to provide forestry services for the calendar year 2018, pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit “A” and

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain Shade Tree to provide forestry services to the Township on the terms and conditions set forth therein; and it is further

RESOLVED that notice of this award shall be available in the Clerk’s office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

AGREEMENT FOR FORESTRY SERVICES

THIS AGREEMENT made and entered into on this ____ day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **THE SHADE TREE DEPARTMENT, LLC**, located at P.O. Box 6089, West Orange, County of Essex and State of New Jersey, hereinafter referred to as "CONSULTANT," party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of CONSULTANT to provide forestry services to the TOWNSHIP;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of CONSULTANT for the period January 1, 2018 through December 31, 2018 at the hourly rate of \$85/hr.
2. CONSULTANT is hereby placed on notice that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.
3. CONSULTANT recognizes that all services rendered are subject to the approval of the Chief Financial Officer, and that payment for such services is conditioned upon the

issuance of a Purchase Order by the Township encompassing the services for which compensation is sought.

4. CONSULTANT shall submit detailed invoices to the TOWNSHIP for services rendered each month no later than fifteen (15) days subsequent to the close of the month. All invoices submitted by CONSULTANT shall set forth with specificity the tasks performed, the individual performing the tasks, and the amount of time spent on each task.

5. During the term of this agreement, CONSULTANT shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. CONSULTANT shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, CONSULTANT shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

6. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

7. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year
first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

WITNESS:

Christy Linson

THE SHADE TREE DEPARTMENT, LLC

By: John D. Linson
JOHN D. LINSON

RESOLUTION

WHEREAS, N.J.S.A. 2B:12-27 authorizes the governing body of a municipality to employ an attorney-at-law as a prosecutor to represent a municipality in any matter within the jurisdiction of a municipal court; and

WHEREAS, N.J.S.A. 2B:25-4 authorizes the governing body of a municipality to appoint a municipal prosecutor for a one-year term; and

WHEREAS, Joseph M. Wenzel, Esq., currently serves as the Township's Municipal prosecutor; and

WHEREAS, the Law Department recommends the renewal of Mr. Wenzel's appointment to the position of Municipal Prosecutor for the calendar year 2018; and

WHEREAS, pursuant to N.J.S.A. 40A:11-5(1)(a)(i), the Agreement for Retention of Prosecutor (the "Agreement") annexed hereto as **Exhibit "A"** is subject to an exception to the standard bidding procedures set forth in the Local Public Contracts Law; and

WHEREAS, on the basis of the foregoing, the Agreement was not subject to a fair and open bidding process;

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto as **Exhibit "A,"** to continue to retain Joseph M. Wenzel, Esq., for the position of Municipal Prosecutor on the terms and conditions set forth in therein and the Municipal Clerk shall be and hereby is authorized to attest to the Mayor's signature; and it is further

RESOLVED, that notice of this award shall be made available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

AGREEMENT FOR RETENTION OF PROSECUTOR

THIS AGREEMENT made and entered into on this ____ day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **JOSEPH M. WENZEL, ESQUIRE**, of Friend & Wenzel, LLC, located at 1000 Clifton Avenue, Suite 101, Clifton, County of Passaic and State of New Jersey, hereinafter referred to as "COUNSEL", party of the second part.

WITNESSETH THAT:

WHEREAS, Counsel's currently serves the TOWNSHIP as the Municipal Prosecutor for the TOWNSHIP; and;

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to re-appoint COUNSEL to the position of Prosecutor for the TOWNSHIP on the terms set forth herein;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of Joseph M. Wenzel as Prosecutor to assist the Township in West Orange Municipal Court for the period January 1, 2018 through December 31, 2018 at the rate of \$1,000 per week. COUNSEL shall be an independent contractor for all purposes. COUNSEL shall be responsible to comply with all tax and other obligations of the United States and New Jersey and the Supreme Court of New Jersey. COUNSEL shall not be entitled to any medical or other benefits, including but not limited to retirement benefits. COUNSEL shall comply with all provisions of the Rules of Professional Conduct (RPCs) and other ethical requirements of the State of New Jersey and shall not appear

or defend any client in the Superior Court of New Jersey, Essex County, Criminal Division or the West Orange Municipal Court.

2. COUNSEL will not seek nor be entitled to reimbursement for any costs and expenses such as postage, copying, mileage, meals, secretarial, parking, travel, telephone, faxes, computer usage, received or delivery of documents.

3. COUNSEL may seek reimbursement for extraordinary expenses such as the cost of transcripts or hiring experts. Counsel will not incur any such expenses without the prior written approval of the Township Attorney.

4. COUNSEL's responsibilities shall include all pre-trial preparation, discovery and trial, to the extent necessary, for all criminal and related prosecutions in The Municipal Court of the Township and any appeals therefrom.

5. COUNSEL shall coordinate all efforts with the Township Attorney and keep him advised as to any matters.

6. COUNSEL recognizes that any and all approval for engagement of services must come from the Governing Body of the Township, and that no services, work or any efforts relative to this Agreement shall be commenced until the Governing Body adopts a duly authorized Resolution accompanied by a Certificate of Available Funds.

7. COUNSEL is hereby placed on notice that the Billing Guidelines of the Township shall apply to this Agreement for professional services. COUNSEL is further noticed that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the Township possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Available Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills,

statement or vouchers for any amount exceeding that originally approved will be honored or paid by the Township, irrespective of whether such services were actually performed.

8. During the term of this agreement, COUNSEL shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. COUNSEL shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder and additional insured. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, COUNSEL shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage. Failure to provide proof of insurance shall be grounds for termination.

9. COUNSEL shall be responsible for coverage of all sessions of the West Orange Municipal Court. To the extent that COUNSEL is ill or has an emergent matter before another Court, he shall be solely responsible to obtain timely coverage for all West Orange sessions at his sole cost and expense. Any attorney who handles any absences must be an Attorney at Law of the State of New Jersey in good standing with the same insurance coverage as COUNSEL. If COUNSEL misses three (3) or more consecutive sessions or a total of five (5) sessions during the term of this Agreement, the Township may terminate this Agreement.

10. The TOWNSHIP or COUNSEL may terminate this Agreement at any time in their sole discretion on thirty (30) days' written notice to the Municipal Clerk with a copy to the Township Attorney. If terminated by COUNSEL, COUNSEL shall continue to provide services and cover all sessions during the 30-day termination period.

11. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

12. This Agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.).

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

FRIEND & WENZEL, LLC

WITNESS:

Kim Andrews
Kim ANDREWS

By: _____
JOSEPH M. WENZEL, ESQ.

RESOLUTION

WHEREAS, the Township of West Orange (“TOWNSHIP”) is a municipal corporation of the State of New Jersey, duly established and operating as a Faulkner Act Mayor-Council form of government providing a wide range of municipal services for a diverse population of approximately 45,000 residents living within its more than 12 square miles; and

WHEREAS, the governance of such a population, its businesses, land and infrastructure, gives rise to a wide variety and large volume of legal issues which must be promptly addressed and resolved to assure the effective and efficient operation of the administration of local government; and

WHEREAS, the Township’s Administrative Code provides for a Law Department headed by the Township Attorney and employing an Assistant Township Attorney; and

WHEREAS, Kenneth W. Kayser, Esq. (“COUNSEL”) has served and still currently serves as the Assistant Township Attorney; and

WHEREAS, the Township seeks to renew COUNSEL’s appointment as Assistant Township Attorney for the term beginning January 1, 2018 through December 31, 2018 pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit “A;”

NOW, THEREFORE, BE IT, AND HEREBY IT IS, RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE, that the Mayor be and hereby is authorized to execute the Agreements for the retention of the Assistant Township Attorney, and the Municipal Clerk is authorized to attest to the Mayor’s signature and to cause notice of these actions to be advertised in accordance with any applicable law.

RESOLVED that notice of this award shall be available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney,
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

ANNUAL AGREEMENT FOR SERVICES OF THE ASSISTANT TOWNSHIP ATTORNEY

THIS AGREEMENT made and entered into on this ____ day of January, 2018, by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", and Kenneth W. Kayser, Esq., an Attorney at Law of the State of New Jersey, with a principal place of business at 120 Eagle Rock Avenue, E. Hanover, New Jersey 07936, and a business mailing address of P.O. Box 2087, Livingston, New Jersey 07039, hereinafter referred to as "COUNSEL", and for the term of one year, to commence on January 1, 2018 and expire on December 31, 2018.

WITNESSETH THAT:

WHEREAS, The Township of West Orange is a Faulkner Act Mayor-Council Form of government with a Law Department established by Ordinance, the Director of which is the Township Attorney; and

WHEREAS, the Township Attorney, with the Mayor's approval, has requested the appointment of COUNSEL to the position of Assistant Township Attorney subject to the approval of the Township Council, which has approved of COUNSEL'S appointment,; and

WHEREAS, N.J.S.A. 40A:9-139, requires that the appointment of municipal attorneys be limited to a term of one year, and N.J.S.A. 40A:11-15, provides that professional services contracts shall not exceed twelve months; and

WHEREAS, the TOWNSHIP provides for payment of the Assistant Township Attorney at the rate of \$ 31,500.00 per year, as set currently by the Township's salary ordinance, which includes payment for COUNSEL's representation of the TOWNSHIP in its general legal matters, but not for litigation, arbitrated or mediated matters, in which the Township has an adversary, and which are to be billed separately and by the hour at the rate provided in the TOWNSHIP's Attorney Billing Guidelines;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. **Scope of Services.** The TOWNSHIP hereby retains the services of Kenneth W. Kayser, Esq., as Assistant Township Attorney for the TOWNSHIP OF WEST ORANGE, to assist the Township Attorney by providing the same general legal services on behalf of the TOWNSHIP as provided by State statutes, regulations and the Revised General Ordinances of the TOWNSHIP, including, but not limited to: (i) providing legal advice to the Mayor, Council, and Department Directors, in their day to day operation of the TOWNSHIP's government, including, but not limited to, compliance with the Local Public Contracts Law, the Open Public Meetings Act, the Open Public Records Act, the Local Finance Law, Local Budget Law, Civil Service Law, etc.; (ii) legal research and drafting of legal opinions, contracts, agreements, resolutions and ordinances required for the effective and efficient operation of the TOWNSHIP's government; (iii) providing legal advice regarding policy initiatives and changes; (iv) representing the TOWNSHIP's interests in the purchase and sale of real property, and other property; (v) enforcement of licensing and regulatory ordinances of the TOWNSHIP, etc.; (vi) representation of the Township in any and all judicial and administrative proceedings, whether before a Judge, Arbitrator, or Mediator, in which the Township, or any of its officers in their official capacity, may have an interest; and (vii) related matters, all as specifically delegated by and at the direction and under the supervision of the Township Attorney so that there shall be no duplication of services and to maximize the efficiency and effectiveness of the operation of the Law Department.

The Scope of Services shall include matters of litigation, arbitration or mediation in which the TOWNSHIP has an adversary, but in all such matters, COUNSEL shall be paid at an hourly rate separate and apart from, and in addition to, the salary paid for representation of the TOWNSHIP in its general legal matters. The Assistant Township Attorney shall have the

responsibility for reviewing and approving legal service invoices submitted by Special Counsel when requested to do so by the Township Attorney to avoid any conflict of interest.

2. **Salary and Hourly Rate.** For representation of the Township in its general legal matters, COUNSEL shall be paid an annual retainer in the amount as set forth in the current salary ordinance for the TOWNSHIP, currently \$31,500.00 per year, to be paid in twelve equal monthly installments, each in the amount of \$2,625.00, each installment due on the 1st day of the month. For matters of litigation, arbitration or mediation in which COUNSEL performs legal services for the TOWNSHIP in an adversarial setting, COUNSEL shall be paid at the hourly rate provided in the TOWNSHIP's Attorney Billing Guidelines for those legal services reasonably necessary to provide competent and adequate representation of the TOWNSHIP's interests, payment for all such services to be subject to governing body approval.

3. **Submission and Content of Invoices.** COUNSEL shall be entitled to payment for services rendered in adversarial matters upon submission of invoices to the TOWNSHIP on a monthly basis. The invoices shall set forth in detail the time expended each day and description of the services rendered. All invoices shall, at a minimum, set forth: (i) the name of the matter; (ii) date(s) of services rendered; (iii) the attorney's name, initials, or other such identification; (iv) the attorney's hourly rate; (v) total charge for the task or billing entry; (vi) detailed description of the service rendered; and (vii) the amount of time spent on the particular task. COUNSEL shall not block bill for any services rendered. For purposes of this Agreement, "block billing" shall refer to the practice of grouping together multiple activities or tasks under one (1) time entry.

4. **Reimbursement for Expenses.** COUNSEL may seek reimbursement for actual expenses reasonably incurred, such as postage, copying, mileage, meals, parking, court reporters or delivery of documents in accordance with the TOWNSHIP's Billing Guidelines. The amounts for such expenses shall be itemized on the monthly invoices provided to the TOWNSHIP.

5. **Administrative Work, Secretarial Services and Multiple Attorney Billing.** COUNSEL shall not bill the TOWNSHIP for office overhead expenses such as secretarial or administrative support staff and billing for multiple attorneys for internal conferences or attendance at outside meetings and events should be discouraged and minimized.

6. **Billing for Travel Time.** COUNSEL may bill the TOWNSHIP for travel time to and from any destinations in connection with matters of litigation, arbitration or mediation which COUNSEL is handling for the TOWNSHIP at one-half of the normal hourly rate for such matters.

7. **Coordination of Representation.** COUNSEL shall coordinate and regularly communicate with the appropriate TOWNSHIP officials, department heads, TOWNSHIP employees and any others involved, regarding the status of various legal matters and the need for information and cooperation on their part.

8. **Professional Liability Coverage Required.** At all times during COUNSEL's retention by the TOWNSHIP, COUNSEL shall comply with the applicable New Jersey Court Rules requirements for professional liability coverage. COUNSEL shall maintain in good standing one or more policies of lawyers' professional liability insurance which shall insure COUNSEL's firm against liability imposed upon it by law for damages resulting from any claim made against it by its clients arising out of the performance of professional services by attorneys employed by the firm in their capacities as attorneys.

9. **Township Representations.** COUNSEL is hereby placed on notice that **no** Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage on behalf of the Township the provision of legal services; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess.

10. **Applicability of Laws.** The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

11. **Choice of Law.** This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.).

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

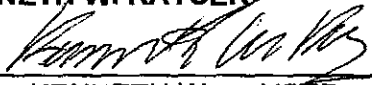
TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

WITNESS:

KENNETH W. KAYSER
By: 
KENNETH W. KAYSER

RESOLUTION

WHEREAS, NW Financial Group, LLC (“NWF”) responded to the Township’s Request for Qualifications pursuant to a fair and open process for the year 2018 for a professional services agreement to provide financial consulting services; and

WHEREAS, NWF has agreed to provide financial consulting services for the calendar year 2018, pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit “A;” and

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain NWF to provide financial consulting services to the Township on the terms and conditions set forth therein; and it is further

RESOLVED that notice of this award shall be available in the Clerk’s office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney,
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

AGREEMENT FOR FINANCIAL CONSULTING SERVICES

THIS AGREEMENT made and entered into on this 3 day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **NW FINANCIAL GROUP, LLC**, located at 2 Hudson Place, Hoboken, County of Hudson and State of New Jersey, hereinafter referred to as "CONSULTANT", party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of CONSULTANT to provide financial consulting services;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of CONSULTANT for the period January 1, 2018 through December 31, 2018 at the following rates:

- a. Principal - \$225/hr
- b. Managing Director - \$220/hr
- c. Senior Vice President - \$180/hr
- d. Vice President - \$170/hr
- e. Associate - \$160/hr

2. CONSULTANT is hereby placed on notice that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and

beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.

3. CONSULTANT recognizes that all services rendered are subject to the approval of the Chief Financial Officer, and that payment for such services is conditioned upon the issuance of a Purchase Order by the Township encompassing the services for which compensation is sought.

4. CONSULTANT shall submit detailed invoices to the TOWNSHIP for services rendered each month no later than fifteen (15) days subsequent to the close of the month. All invoices submitted by CONSULTANT shall set forth with specificity the tasks performed, the individual performing the tasks, and the amount of time spent on each task.

5. During the term of this agreement, CONSULTANT shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. CONSULTANT shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, CONSULTANT shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

6. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

7. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

WITNESS:

M. Glynn

NW FINANCIAL GROUP, LLC

By: _____
James A. Fagan
James A. Fagan, Managing Director

RESOLUTION

WHEREAS, the Chapter 14, Section 11.1 of the Township Code for the Township of West Orange (the “Township”) requires the Township to employ a Planning Director with respect to various land use and related issues, including the enforcement of Chapters 14 and 25 of the Township Code (“Planning Director Services”); and

WHEREAS, the Township establishes escrows for certain commercial and other development projects which monies are dedicated to pay various expenses, including the Planning Director; and

WHEREAS, the Planning & Real Estate firm of Phillips, Preiss, Grygiel, LLC, of Hoboken, NJ (the “Phillips Firm”) has provided the Planning Director Services since July 2012; and

WHEREAS, Paul Grygiel, AICP, PP is prepared to and will continue to be primarily responsible with respect to the Township’s Planning Director requirements and duties; and

WHEREAS, there continues to be a need for a Professional Services Contract with the Phillips Firm for at least an additional one (1) year to provide planning director services to the Township for the 2018 calendar year.

NOW, BE IT RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE, that the Mayor shall be and hereby is authorized to execute the attached Professional Services Contract with the Phillips Firm, and the Township Clerk shall be and hereby is authorized to attest to the Mayor’s signature on same; and it is further

RESOLVED that notice of this award shall be published and available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Township Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from:

Account No.

John Gross,
Township Chief Financial Officer

Exhibit “A”

AGREEMENT FOR MUNICIPAL PLANNING DIRECTOR

THIS AGREEMENT made and entered into on this ____ day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **PHILLIPS PREISS GRYGIEL, LLC.**, located at 33-41 Newark Street, Third Floor, Suite D, Hoboken, County of Hudson and State of New Jersey, hereinafter referred to as "CONSULTANT," party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of CONSULTANT to provide municipal planning services;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. CONSULTANT will review applications made to West Orange's Planning Board and Zoning Board of Adjustment for site plan, subdivision and/or variance approval. The scope of work for each of these development reviews will include the following:

- Review of filed application materials to determine whether the application can be deemed complete for hearing by the Planning Board, Zoning Board of Adjustment and/or Site Plan Review Advisory Board, and if any submission waivers are warranted;
- Preparation of a completeness review memorandum;
- Attendance at Site Plan Review Advisory Board meetings;
- Review of filed application materials to determine compliance with all applicable Zoning Ordinance requirements and other development regulations;
- Analysis of all requested variances and/or exceptions from site plan or subdivision regulations;

- Review of site plan, architectural plans and/or subdivision plat to identify any zoning or planning issues;
- A site visit to the subject property and surrounding area;
- Discussion with Township of West Orange staff and other consultants, if necessary;
- Preparation of an application review letter, if necessary;
- Attendance at evening meetings of the Planning Board and Zoning Board of Adjustment when an application for which a review letter was prepared is on the board's agenda.

The above work other than site visits and meetings will be conducted in CONSULTANT's office. It is assumed that application materials will be mailed to CONSULTANT by Township staff, although CONSULTANT will be able to pick up materials in West Orange if a quick turnaround of a review letter is necessary. A representative of CONSULTANT will also attend meetings in West Orange to meet with Township staff, other consultants and/or development applicants, as needed.

The review of development applications can be paid for through escrows provided by development applicants, consistent with state law and Section 25-55 of the West Orange Zoning Ordinance. CONSULTANT will submit invoices to the Township for each development application in order to manage the appropriate funding source for our service.

It is anticipated there will be a limited amount of billing for general planning services not related to a specific application, which would be billed directly to the Township and would not be payable through applicant escrows. If additional work, over and above that specified in the Scope of Services, or that agreed to under this Agreement, is requested by the Client, such work shall be performed by CONSULTANT at the hourly billing rates specified in paragraph 7 of this Agreement or any increases to the hourly billing rates as set forth in paragraph 7. Such additional services shall only be performed following approval from the Township Council.

Paul Grygiel, AICP, PP shall make himself available as needed on a flat fee basis as set forth herein.

2. The TOWNSHIP hereby retains the services of CONSULTANT for the period January 1, 2018 through December 31, 2018 at the following rates:

- a. Paul Phillips, Principal - \$165/hr;
- b. Richard Preiss, Principal - \$165/hr;
- c. Paul Grygiel, Principal - \$150/hr;
- d. Kennan Hughes, Principal - \$145/hr;
- e. Elizabeth Leheny, Principal - \$145/hr;
- f. Senior Associates - \$140/hr;
- g. Senior Urban Designer - \$130/hr;
- h. Senior Planners - \$120/hr;
- i. Planners - \$110/hr;
- j. Graphic Designers - \$110/hr;
- k. Support - \$50/hr.

3. CONSULTANT may not bill for the following ordinary administration and overhead: clerical and bookkeeping time related to the project, all telephone and facsimile costs, costs of reproduction of up to twenty (20) copies of no more than one (1) draft and one (1) final copy of project memorandums or reports, and travel expenses involving travel to places less than fifty (50) miles from CONSULTANT's office in Hoboken, New Jersey.

4. CONSULTANT is hereby placed on notice that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be

available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.

5. CONSULTANT recognizes that all services rendered are subject to the approval of the Chief Financial Officer, and that payment for such services is conditioned upon the issuance of a Purchase Order by the Township encompassing the services for which compensation is sought.

6. CONSULTANT shall submit detailed invoices to the TOWNSHIP for services rendered each month no later than fifteen (15) days subsequent to the close of the month. All invoices submitted by CONSULTANT shall set forth a list of the personnel who furnished services, their billing rates (as specified in paragraph 1) and the number of hours they worked on the assignment. All non-escrow reimbursable fees for services rendered shall be at a flat fee rate, capped at \$2,400.00 per month. In the event additional payment is sought by CONSULTANT for work performed beyond the scope of services, such work shall only be performed and payment shall only be rendered upon approval by the Township Council.

7. During the term of this agreement, CONSULTANT shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. CONSULTANT shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, CONSULTANT shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

8. CONSULTANT agrees, subject to the provisions herein, to indemnify and hold the Client harmless from any damage, liability or cost to the extent caused solely by

CONSULTANT's negligent acts, errors or omissions in the performance of professional services under this Agreement. CONSULTANT is not obligated to indemnify the Client for the Client's own negligence or intentional acts

9. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

10. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

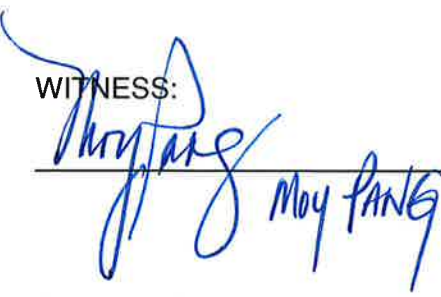
TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

WITNESS:



May PANG

PHILLIPS PREISS GRYGIEL, LLC.

By: 

PAUL GRYGIEL, PRINCIPAL

RESOLUTION

WHEREAS, the Township of West Orange requires a professional social media and marketing coordinator to continue managing the Township's social media outreach and marketing campaigns, and maintain and administer the same; and

WHEREAS, Buzz1441, Inc. of West Orange, New Jersey ("Buzz1441") submitted a proposal pursuant to a fair and open process for award of a contract to serve as the Social Media Coordinator; and

WHEREAS, Buzz1441 has agreed to provide social media and marketing services to the Township from January 1, 2018 to December 31, 2018, on the terms and conditions stated in the proposed contract annexed as Exhibit "A," for a sum of \$2,000 per month, to be paid in monthly installments; and

NOW, BE IT HEREBY RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE, that the Township shall and hereby does awards a contract for social media coordination services to Buzz1441, to be executed in the form annexed as Exhibit "A"; and be it further

RESOLVED, that the Mayor be and is hereby authorized to execute all documents necessary to effectuate such agreement with Buzz1441, and the Municipal Clerk shall be and is hereby authorized to attest to the Mayor's signature; and be it further

RESOLVED that this award shall be available in the Clerk's Office for reasonable inspection in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Township Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from:
Account No.

John Gross,
Township Chief Financial Officer

Exhibit “A”

BUZZ1441, INC.
CONSULTANT AGREEMENT

This CONSULTANT AGREEMENT (“Agreement”), effective as of January 1, 2018 (the “Effective Date”) for a period of twelve (12) months through December 31, 2018, is made by and between the Township of West Orange, with principal offices at 60 Main Street, West Orange, NJ 07052 (hereinafter referred to as the “Township”) and Buzz1441, Inc., a New Jersey Corporation, with its principal offices at 38 Old Indian Rd., West Orange, New Jersey 07052 (“Buzz1441” or “Consultant”).

WHEREAS, the Township wishes to engage Consultant to provide the Services described herein and Consultant agrees to provide the services for the compensation and otherwise in accordance with the terms and conditions contained in this Agreement,

NOW THEREFORE, in consideration of the mutual promises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

SERVICES.

1.0 Performance of Services. The Consultant will represent the Township during the Term (as defined below) and will advise and assist the Township as its exclusive social media consultant in connection with managing the Township’s social media properties and presence and create outreach campaigns from the Mayor and Chamber of Commerce to engage local businesses to connect to the Township and each other. During the Term, the Township shall not engage in any agreement with any third party as consultant for the Services (as defined below) outlined herein, without the prior written consent of the Consultant. The Consultant's duties and responsibilities shall be outlined in Section 1.2 below captioned “The Services”.

1.1 The Services. The Consultant will assist the Township with the maintenance and administration of social media profiles (Facebook, Twitter, Instagram, and YouTube) which includes 24-hour monitoring of profiles, regular postings and interactions (both directed by the Township and organically based on preset parameters), ongoing graphic creation and trafficking of inquiries to proper town representatives.

1.2 The parties agree that Perry Bashkoff shall be the primary consultant with respect to the performance of the Services. The Township and the Consultant agree that the Consultant shall not be an agent of the Township and may not bind or obligate the Township in any way. The Township further agrees that the Consultant is being engaged hereunder to provide the Services described above solely to the Township, and the Consultant shall have no duty or liability to any other person in connection with this Agreement.

COMPENSATION.

2.0 As compensation for the Services, the Consultant will receive the following fees:

Monthly Rate. The Township will pay to the Consultant a monthly rate of \$2,000 to be paid on or before the first of every month.

EXPENSES

3.0 The Township agrees to reimburse the Consultant for all reasonable and documented out-of-pocket expenses incurred in carrying out the terms of this Agreement. Out-of-pocket expenses may include but are not limited to travel, meals, lodging, postage, printing, secretarial and similar administrative or operating expenses. Out-of-pocket expenses will be payable upon invoicing by the Consultant. The aggregate of all costs and expenses for a calendar year will not exceed \$250.00 without the Township's written consent.

TERM

4.0 This Agreement will become effective as of January 1, 2018 and will, unless sooner terminated as set forth herein, remain effective through December 31, 2018.

TERMINATION

5.0 Notwithstanding the foregoing, the Agreement may be terminated by either party immediately upon notice to the other party if the other party: (a) has a receiver or similar party appointed for its property, becomes insolvent, acknowledges its insolvency in any manner, ceases to do business, makes an assignment for the benefit of its creditors, or files a petition in bankruptcy; (b) engages in any unlawful business practice related to that party's performance under the Agreement; or (c) breaches any of its obligations under the Agreement in any material respect, which breach is not remedied within 30 days following written notice to the breaching party.

5.1 Upon termination, neither party shall have any further obligations under this Agreement, except for the obligations which survive this termination as noted in Section 11.8 hereof.

MUTUAL NON-DISCLOSURE

6.0 Non-Disclosure of Confidential Information. Each party hereto and/or such party's affiliates or representatives ("Discloser") may, from time to time, disclose to the other party and/or its affiliates or representatives ("Recipient") certain Confidential Information (as defined below) for the purpose of carrying out the obligations set forth in this Agreement (the "Purpose"). As set forth more fully below, **it shall be the obligation of the Discloser to advise the Recipient when Confidential Information is being disclosed.**

6.1 Definition of Confidential Information. As used herein, "Confidential Information" means, collectively, any information from the Township which is subject to an exception from public disclosure under the New Jersey Open Public Records Act, N.J.S.A. 47:1A-1, et seq., and/or information from Consultant regarding materials provided that at the time of disclosure are designated by the Discloser as confidential or proprietary. For example and without limitation, Confidential Information shall include (a) any technical and non-technical information and materials related to Discloser's business and Discloser's current, future and proposed products and services, including information concerning research, development, design details and specifications, trade secrets, financial information, software (whether in source code or object code form) engineering information, customer lists, business strategy and forecasts, sales information and marketing plans and (b) any information and materials Discloser has received from third parties which Discloser is obligated to treat as confidential or proprietary. DISCLOSER PROVIDES ALL INFORMATION SOLELY ON AN "AS IS" BASIS WITHOUT

WARRANTIES, EXPRESS OR IMPLIED. Discloser hereby expressly disclaims all warranties, including any implied warranties of merchantability and fitness for a particular purpose and any warranties arising out of course of performance, course of dealing or usage of trade.

6.2 Confidential Information shall not in any event include information or material that: (i) was in the public domain when communicated to Recipient; (ii) enters the public domain through no fault of Recipient; (iii) was in Recipient's possession free of any obligation of confidence when communicated to Recipient; (iv) is rightfully communicated to Recipient by a third party free of any obligation of confidence to Discloser; or (v) is developed by or on behalf of Recipient independently of and without reference to any of Discloser's Confidential Information.

6.3 General Obligations. Recipient shall not use Discloser's Confidential Information for any purpose other than the Purpose. Recipient shall hold Discloser's Confidential Information in strict confidence and shall not disclose any Confidential Information to any third party. Recipient shall permit access to the Confidential Information only to its directors, employees/contractors and advisors, and those of its affiliates, who need to know the same in connection with the Purpose. Recipient shall be responsible and liable for acts and omissions of such persons in respect of the Confidential Information.

6.4 Exception to General Obligations. Recipient may disclose Discloser's Confidential Information as required by law or governmental authority, but only if Recipient: (i) gives Discloser reasonable advance notice of such disclosure to the extent possible according to the terms of the applicable law or other governmental authority; (ii) cooperates with Discloser's reasonable efforts to resist or narrow such disclosure and to obtain an order or other reliable assurance that confidential treatment will be accorded Discloser's Confidential Information; and (iii) furnishes only that portion of Discloser's Confidential Information that Recipient is legally compelled to disclose according to advice of its legal counsel.

OWNERSHIP.

7. The Township is the sole and exclusive owner of all Intellectual Property Rights therein. All Properties created as a direct result of the Services will be deemed a "work made for hire" as defined in Section 101 of the United States Copyright Act (as amended). To the extent that title to any of the Properties do not vest in the Township as the author or such works may not be considered "works made for hire," all rights, title and interest therein, including all Intellectual Property Rights, are hereby irrevocably assigned and transferred to the Township by Consultant, and Consultant hereby irrevocably and unconditionally waives all enforcement of such rights.

REPRESENTATIONS AND WARRANTIES.

8. Both parties represent and warrant to each other that they each: (i) have the power and authority to enter into and perform their respective obligations under this Agreement; and (ii) have no restrictions that would impair their ability to perform their obligations under this Agreement.

INDEMNIFICATION.

9. Each party ("Indemnitor") shall defend, indemnify, and hold harmless the other party and its officers, directors, employees, representatives, licensees, and authorized agents ("Indemnitee") from and against any and all third-party claims, liability, damages, costs and expenses (including

reasonable attorneys' fees), arising out of, related to, or in connection with Indemnitor's breach of any representation or warranty in the Agreement. Indemnitee will promptly notify the Indemnitor in writing of any such claim. Indemnitee shall give Indemnitor sole control over the defense and/or settlement of any such claim, except that the Indemnitor will not agree to any settlement or compromise that would require Indemnitee to make any payments, bear any obligations, or admit to any liability or wrongdoing on the part of Indemnitee unless Indemnitor obtains Indemnitee's prior written approval.

LIMITATION OF LIABILITY.

10. EXCEPT FOR WILLFUL VIOLATION OF THE AGREEMENT, IN NO EVENT WILL EITHER PARTY BE LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL, CONSEQUENTIAL, PUNITIVE OR EXEMPLARY DAMAGES ARISING OUT OF OR IN CONNECTION WITH THE AGREEMENT.

GENERAL PROVISIONS.

11.1 Notices and Consent. All notices in connection with this Agreement shall be in writing and deemed given when personally delivered, upon confirmed receipt when delivered electronically or via facsimile, or three (3) days after being sent by certified U.S. mail, postage prepaid, return receipt requested, and addressed to the address provided above or such other address last provided by written notice. Wherever in this Agreement written approval or consent is required, either party may give such approval or consent via e-mail.

11.2 Assignment. Neither party shall assign this Agreement in whole or in part without the prior written consent of the other party except that either party may freely assign this Agreement in its entirety to its parent company, any subsidiary in which it holds a majority voting interest, or in connection with any acquisition, merger, consolidation, reorganization, or any sale of all or substantially all of its assets or any other transaction in which more than 50% of its voting securities are transferred.

11.3 Independent Contractors. The parties are independent contractors. Nothing herein will be construed as creating any agency, partnership, or other form of joint enterprise between the parties, and neither party may create any obligations or responsibilities on behalf of the other party.

11.4 Force Majeure. Either party will be excused from a delay in performing, or failure to perform, its obligations under the Agreement to the extent such delay or failure is caused by the occurrence of any contingency beyond the reasonable control, and without any fault, of such party, which contingencies include but are not limited to acts of God, war, riot, power failures, fires, and floods.

11.5 Waiver. No waiver by either party of a breach of any provision hereof will be taken or held to be a waiver of any other breach of such provision or a waiver of the provision itself.

11.6 Severability. If any portion of this Agreement is held to be illegal or unenforceable, that portion shall be restated, eliminated or limited to the minimum extent necessary so that this Agreement shall reflect as nearly as possible the original intention of the parties and the remainder of this Agreement shall remain in full force and effect.

11.7 Governing Law. The Agreement and any dispute relating thereto shall be governed by and construed in accordance with the laws of the State of New Jersey except as to matters preempted by Federal law, and in that event as to the specific matters that are preempted by Federal law, the Agreement and any dispute relating thereto shall be governed and construed in accordance with Federal law.

11.8 Survival. The provisions of Sections 6.0, 6.1, 7, 8, 11.5, 11.6, 11.7, and 11.8 of this Agreement shall survive the expiration of the Term or the termination of this Agreement.

Entire Agreement and Amendments. This Agreement contains the entire understanding of the parties regarding its subject matter and supersedes and cancels all other agreements, whether oral or written. Otherwise, this Agreement may only be amended by a subsequent written agreement signed by both parties hereto.

Contract Acceptance; Counterparts. This Agreement may be executed in counterparts, each of which will be deemed an original, but all of which together will constitute one and the same instrument. Execution and delivery of the Agreement may be evidenced by facsimile or electronic transmission.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives as of the Effective Date.

Township of West Orange

Buzz1441, Inc. (the "Consultant")

Robert D. Parisi, Mayor

PERRY BASHKOFF
Perry Bashkoff, President

Signature

Signature

Date

1/7/2018
Date

Attest:
Karen J. Carnvevale,
Municipal Clerk

RESOLUTION

WHEREAS, PKF O'Connor Davis ("PKF") responded to the Township's Request for Qualifications pursuant to a fair and open process for the award of a professional services agreement to perform auditing services for the year 2018; and

WHEREAS, PKF has agreed to provide auditing services for the calendar year 2018, pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit "A;" and

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto as Exhibit "A," to retain PKF to provide auditing services to the Township on the terms and conditions set forth therein; and it is further

RESOLVED that notice of this award shall be available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

AGREEMENT FOR AUDITING SERVICES

THIS AGREEMENT made and entered into on this 2 day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **PKF O'CONNOR DAVIES**, located at 293 Eisenhower Parkway, Livingston, County of Essex and State of New Jersey, hereinafter referred to as "AUDITOR", party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of AUDITOR to audit the regulatory basis financial statements of the various funds of the TOWNSHIP;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of AUDITOR for the period January 1, 2018 through December 31, 2018 at the rate of \$54,000 per audit.

2. AUDITOR is hereby placed on notice that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.

3. AUDITOR recognizes that all services rendered are subject to the approval of the Chief Financial Officer, and that payment for such services is conditioned upon the issuance of

a Purchase Order by the Township encompassing the services for which compensation is sought.

4. AUDITOR shall submit detailed invoices to the TOWNSHIP for services rendered each month no later than fifteen (15) days subsequent to the close of the month. All invoices submitted by AUDITOR shall set forth with specificity the tasks performed, the individual performing the tasks, and the amount of time spent on each task.

5. During the term of this agreement, AUDITOR shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. AUDITOR shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, AUDITOR shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

6. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

7. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

PKF O'CONNOR DAVIES

WITNESS:

Christina Bianco

By: _____
Franklin McHenry

RESOLUTION

WHEREAS, the Township of West Orange is a municipal corporation of the State of New Jersey, duly established and operating as a Faulkner Act Mayor-Council form of government providing a wide range of municipal services for a diverse population of approximately 46,000 residents living within its more than 12 square miles; and

WHEREAS, the governance of such a population, its businesses, land and infrastructure, gives rise to a wide variety and large volume of legal issues which must be promptly addressed and resolved to assure the effective and efficient operation of the administration of local government; and

WHEREAS, the Township's Administrative Code provides for a Law Department headed by the Township Attorney and employing an Assistant Township Attorney and from time to time such Special Counsel, technical and expert assistance as are reasonable and necessary to provide competent, effective and efficient legal services for the Township; and

WHEREAS, the Mayor and Council wish to ensure that the operation of the Law Department and employment of those providing legal services for the municipal corporation are consistent with current legal requirements and best practices, including those for formal retention agreements with provisions setting forth the scope of work to be performed and billing requirements promoting reduction of legal costs, transparency and accountability, all as recommended by the Office of the New Jersey State Comptroller; and

WHEREAS, Richard D. Trenk, Esq. ("Mr. Trenk") of Trenk, DiPasquale, Della Fera and Sodono, P.C. has served as the Township Attorney since 1998 and the Mayor recommends Mr. Trenk's continued retention as the Township Attorney; and

WHEREAS, a form of agreement between the Township of West Orange and the Mr. Trenk has been drafted consistent with the foregoing concerns and is annexed hereto for review and approval by the Township Council for authorization for execution by the respective parties;

NOW, THEREFORE, BE IT, AND HEREBY IT IS, RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE, that the Mayor be and hereby is authorized to execute the Agreement annexed hereto as Exhibit **“A”** for the retention of Richard D. Trenk, Esq. as the Township Attorney, and be it further

RESOLVED that the Municipal Clerk is authorized to attest to the Mayor's signature, and be it further

RESOLVED that notice of this award shall be available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

AGREEMENT FOR SERVICES OF THE TOWNSHIP ATTORNEY

THIS AGREEMENT made and entered into on this 1st day of January, 2018, by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", and **Richard D. Trenk, Esq.**, an Attorney at Law of the State of New Jersey, with a principal place of business at Trenk, DiPasquale, Della Fera & Sodono, 347 Mt. Pleasant Avenue, West Orange, New Jersey 07052, hereinafter referred to as "COUNSEL", and for a term of one year to expire December 31, 2018.

WITNESSETH THAT:

WHEREAS, The Township of West Orange is a Faulkner Act Mayor-Council Form of government with a Law Department established by Ordinance, the Director of which is the Township Attorney; and

WHEREAS, the Mayor has appointed COUNSEL to the position of Township Attorney subject to advice and consent of the Township Council, which has approved of the Mayor's appointment,; and

WHEREAS, *N.J.S.A. 40:69A-43*, a section of the Faulkner Act, provides that "each department head shall serve during the term of office of the mayor appointing him, and until the appointment and qualification of his successor", which takes precedence over *N.J.S.A. 40A:9-139*, requiring that the appointment of municipal attorneys be limited to a term of one year, and

WHEREAS, Section 2-9.1 of the Township's Revised General Ordinances provides that the Township Attorney "shall serve during the term of office of the Mayor appointing him"; and

WHEREAS, the TOWNSHIP provides for payment of the Township Attorney at the rate of \$ 42,500.00 per year, as set by the Township's salary ordinance, which includes payment for COUNSEL's representation of the TOWNSHIP in its general legal matters, but not for litigation, arbitrated or mediated matters, in which the Township has an adversary, and which

are to be billed separately and by the hour at the rate provided in the TOWNSHIP's Attorney Billing Guidelines (currently \$125.00 per hour);

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1.Scope of Services. The TOWNSHIP hereby retains the services of Richard D. Trenk, Esq., as Township Attorney for the TOWNSHIP OF WEST ORANGE, to provide all general legal services on behalf of the TOWNSHIP as provided by State statutes, regulations and the Revised General Ordinances of the TOWNSHIP, including, but not limited to: (i) providing legal advice to the Mayor, Council, and Department Directors, in their day to day operation of the TOWNSHIP's government, including compliance with the Local Public Contracts Law, the Open Public Meetings Act, the Open Public Records Act, the Local Finance Law, Local Budget Law, Civil Service Law, etc.; (ii) legal research and drafting of legal opinions, contracts, agreements, resolutions and ordinances required for the effective and efficient operation of the TOWNSHIP's government; (iii) providing legal advice regarding policy initiatives and changes; (iv) representing the TOWNSHIP's interests in the purchase and sale of real property, and other property; (v) enforcement of licensing and regulatory ordinances of the TOWNSHIP, etc.; (vi) representation of the Township in any and all judicial and administrative proceedings, whether before a Judge, Arbitrator, or Mediator, in which the Township, or any of its officers in their official capacity, may have an interest; and (vii) related matters.

The Scope of Services shall include matters of litigation, arbitration or mediation in which the TOWNSHIP has an adversary, but in all such matters, COUNSEL shall be paid at an hourly rate separate and apart from, and in addition to, the salary paid for representation of the TOWNSHIP in its general legal matters. Whenever the Township Attorney deems it appropriate and subject to governing body approval, whether due to potential conflict of interest,

the need for more specialized or expert legal skills, or to handle particularly complex or specialized legal matters, special counsel may be hired by the Township Attorney subject to governing body approval and at a negotiated rate of compensation. COUNSEL shall review the invoices submitted by such special counsel to determine their accuracy and reasonableness under the Township's Billing Guidelines and shall manage their representation of the TOWNSHIP's interests to maximize the efficiency and effectiveness of their legal representation.

2.Salary and Hourly Rate. For representation of the Township in its general legal matters, COUNSEL shall be paid a salary as set forth in the current salary ordinance for the TOWNSHIP, currently \$ 42,500.00 per year. For matters of litigation, arbitration or mediation in which COUNSEL performs legal services for the TOWNSHIP in an adversarial setting, COUNSEL shall be paid at the hourly rate provided in the TOWNSHIP's Attorney Billing Guidelines (currently \$125.00 per hour) for those legal services reasonably necessary to provide competent and adequate representation of the TOWNSHIP's interests, payment for all such services to be subject to governing body approval.

3.Submission and Content of Invoices. COUNSEL shall be entitled to payment for services rendered in adversarial matters upon submission of invoices to the TOWNSHIP on a monthly basis. The invoices shall set forth in detail the time expended each day and description of the services rendered. All invoices shall, at a minimum, set forth: (i) the name of the matter; (ii) date(s) of services rendered; (iii) the attorney's name, initials, or other such identification; (iv) the attorney's hourly rate; (v) total charge for the task or billing entry; (vi) detailed description of the service rendered; and (vii) the amount of time spent on the particular task. COUNSEL shall not block bill for any services rendered. For purposes of this

Agreement, "block billing" shall refer to the practice of grouping together multiple activities or tasks under one (1) time entry.

4.Reimbursement for Expenses. COUNSEL may seek reimbursement for actual expenses reasonably incurred, such as postage, copying, mileage, meals, parking, court reporters or delivery of documents in accordance with the TOWNSHIP's Billing Guidelines. The amounts for such expenses shall be itemized on the monthly invoices provided to the TOWNSHIP.

5.Administrative Work, Secretarial Services and Multiple Attorney Billing. COUNSEL shall not bill the TOWNSHIP for office overhead expenses such as secretarial or administrative support staff and billing for multiple attorneys for internal conferences or attendance at outside meetings and events should be discouraged and minimized.

6.Billing for Travel Time. COUNSEL may bill the TOWNSHIP for travel time to and from any destinations in connection with matters of litigation, arbitration or mediation which COUNSEL is handling for the TOWNSHIP at one-half of the normal hourly rate for such matters.

7.Coordination of Representation. COUNSEL shall coordinate and regularly communicate with the appropriate TOWNSHIP officials, department heads, TOWNSHIP employees and any others involved, regarding the status of various matters and the need for information and cooperation on their part.

8.Professional Liability Coverage Required. At all times during COUNSEL's retention by the TOWNSHIP, COUNSEL shall comply with the applicable New Jersey Court Rules requirements for professional liability coverage. COUNSEL shall maintain in good standing one or more policies of lawyers' professional liability insurance which shall insure COUNSEL's firm against liability imposed upon it by law for damages resulting from any claim made against it by its

clients arising out of the performance of professional services by attorneys employed by the firm in their capacities as attorneys.

9. Township Representations. COUNSEL is hereby placed on notice that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage on behalf of the Township the provision of legal services; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess.

10. Applicability of Laws. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

11. Choice of Law. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.).

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

By: _____
ROBERT D. PARISI, MAYOR

KAREN J. CARNEVALE, R.M.C

WITNESS:

**TRENK, DiPASQUALE, DELLA FERA,
SODONO**

By:  _____
RICHARD D. TRENK
For the Firm

RESOLUTION

WHEREAS, Scarinci Hollenbeck, LLC (“Counsel”), responded to the Township’s Request for Qualifications pursuant to a fair and open process for the year 2018; and

WHEREAS, Counsel has agreed to provide professional services for the calendar year 2018, pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit “A;” and

WHEREAS, the Law Department recommends retention of Counsel for the purpose of representing the Township in the capacity of Labor Counsel; and

WHEREAS, pursuant to pursuant to N.J.S.A. 40A:11-5(1)(a)(i), the proposed professional services contract is subject to an exception to the standard bidding procedures set forth in the Local Public Contracts Law;

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain Counsel to provide services as Labor Counsel at an hourly rate of \$150; and it is further

RESOLVED that notice of this award shall be available in the Clerk’s office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO
4850-8285-9098, v. 1

Exhibit “A”

AGREEMENT FOR LEGAL SERVICES – LABOR COUNSEL

THIS AGREEMENT made and entered into on this ____ day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **SCARINCI HOLLENBECK, LLC**, located at 1100 Valley Brook Avenue, Lyndhurst, County of Bergen and State of New Jersey, hereinafter referred to as "COUNSEL", party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of COUNSEL to serve in the capacity as Labor Counsel;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of COUNSEL to serve as Labor Counsel for the period January 1, 2018 through December 31, 2018 at an hourly rate of \$150.00.
2. COUNSEL will not seek reimbursement for its routine costs and expenses such as postage, copying, mileage, meals, parking, or delivery of documents.
3. COUNSEL may seek reimbursement for extraordinary expenses such as the cost of deposing adverse witnesses, transcripts or hiring experts. Counsel will not incur any such expenses without the express written approval of the applicable TOWNSHIP Department Head before the extraordinary expense is incurred.
4. COUNSEL'S responsibilities shall include all labor matters assigned by the Business Administrator and the Legal Department.
5. COUNSEL recognizes that any and all approval for engagement of services must come from the Governing Body of the TOWNSHIP, and that no services, work or any efforts

relative to the contract shall be commenced until the Governing Body adopts a duly authorized Resolution accompanied by a Certificate of Funds.

6. COUNSEL recognizes that all services rendered are subject to the approval and direction of the Law Department, and that payment for such services is conditioned upon the issuance of a Purchase Order by the Township encompassing the services for which compensation is sought.

7. COUNSEL is hereby placed on notice that the Billing Guidelines of the TOWNSHIP shall apply to this agreement for professional services. COUNSEL is further noticed that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.

8. COUNSEL shall submit detailed invoices to the TOWNSHIP for services rendered each month, with a copy to the Township Attorney, no later than fifteen (15) days subsequent to the close of the month. All invoices submitted by COUNSEL shall set forth with specificity the tasks performed, the attorney performing the tasks, and the amount of time spent on each task.

9. During the term of this agreement, COUNSEL shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. COUNSEL shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance

listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, COUNSEL shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

10. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

11. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

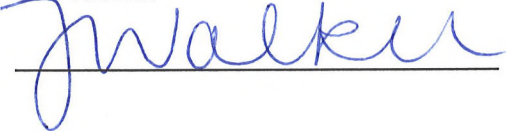
ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

SCARINCI HOLLENBECK, LLP

WITNESS:



By: _____


Robert E. Scarinci Esq.

RESOLUTION

WHEREAS, Shirley M. Bishop, P.P., LLC (“Bishop”) responded to the Township’s Request for Qualifications pursuant to a fair and open process for the year 2018; and

WHEREAS, Bishop has agreed to provide housing consulting services for the calendar year 2018, pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit “A”; and

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain Bishop to provide housing consulting services to the Township on the terms and conditions set forth therein; and it is further

RESOLVED that notice of this award shall be available in the Clerk’s office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

AGREEMENT FOR HOUSING CONSULTING SERVICES

THIS AGREEMENT made and entered into on this ____ day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **SHIRLEY M. BISHOP, P.P., LLC**, located at 100 Overlook Center, Floor 2, Princeton, County of Mercer and State of New Jersey, hereinafter referred to as "CONSULTANT", party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of CONSULTANT to provide housing consulting services;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of CONSULTANT for the period January 1, 2018 through December 31, 2018 at an hourly rate of \$175.00.

2. CONSULTANT is hereby placed on notice that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.

3. CONSULTANT recognizes that all services rendered are subject to the approval of the Chief Financial Officer, and that payment for such services is conditioned upon the

issuance of a Purchase Order by the Township encompassing the services for which compensation is sought.

4. CONSULTANT shall submit detailed invoices to the TOWNSHIP for services rendered each month no later than fifteen (15) days subsequent to the close of the month. All invoices submitted by CONSULTANT shall set forth with specificity the tasks performed, the individual performing the tasks, and the amount of time spent on each task.

5. During the term of this agreement, CONSULTANT shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. CONSULTANT shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, CONSULTANT shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

6. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

7. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

SHIRLEY M. BISHOP, P.P., LLC

WITNESS:

Mary Palmer

By: Shirley Bishop

RESOLUTION

WHEREAS, the Township of West Orange requires the services of a Communications Director/Public Information Officer to perform certain duties including, but not limited to those set forth in the West Orange Code, Chapter 2-52; and

WHEREAS, Ms. Andrea Susan Anderson (“Ms. Anderson”) of Black Star Communications, Inc. currently serves as the Township’s Communications Director/Public Information Officer and has performed in a satisfactory manner; and

WHEREAS, the Township seeks to re-appoint Ms. Anderson as the Township’s Communications Director/Public Information Officer for a twelve (12) month term starting January 1, 2018 through December 31, 2018; and

WHEREAS, per the terms of the proposed agreement, a copy of which is annexed hereto as Exhibit “A,” Ms. Anderson will be paid \$2,475.00 per month; and

WHEREAS, Ms. Anderson shall exercise all her functions and perform her duties in accordance with all applicable ordinances and statutes; and

WHEREAS, Ms. Anderson responded to the Township’s Request for Qualifications pursuant to a fair and open process, wherein the Township sought professionals to provide public relations services; and

WHEREAS, Ms. Anderson was the only response to the Township’s Request for Qualifications; and

WHEREAS, the annual amount of the Agreement falls below the bid threshold allowing the Township to award this Agreement without a formal bidding process;

NOW, THEREFORE BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that Ms. Anderson shall be and hereby is appointed to serve as the Township’s Communications Director/Public Information Officer in accordance with all applicable ordinances and statutes until December 31, 2018; and be it further

RESOLVED, that the Mayor shall be and is hereby authorized to execute the Agreement with Ms. Anderson, and the Municipal Clerk shall be and is hereby authorized to attest to the Mayor's signature; and be it further

RESOLVED that this award shall be available in the Clerk's Office for reasonable inspection in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Township Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from:

Account No.

JOHN O. GROSS, CFO

Exhibit “A”

**LETTER AGREEMENT WITH ANDREA SUSAN ANDERSON FOR
COMMUNICATIONS DIRECTOR/PUBLIC INFORMATION SERVICES**

January 2, 2018

Ms. Andrea Susan Anderson
Black Star Communications, Inc.
20 Colony Drive East
West Orange, NJ 07052

Dear Ms. Anderson:

This letter agreement shall confirm and constitute the agreement for you, Andrea Susan Anderson ("You," "Your," or "Ms. Anderson") to provide services to the Township of West Orange ("Township") as Communications Director/Public Information Officer, for a period of twelve (12) months, with the period having commenced January 1, 2018 and lasting through December 31, 2018.

The contractual amount shall be \$2,475.00 per month. This agreement is subject to cancellation on thirty (30) days written notice by either the Township or You.

This will confirm that the relationship of the parties shall be that of a part time, **INDEPENDENT CONTRACTOR** and not employer/employee or principal/agent. The manner and means of performing all services shall be subject to the Communications Director/Public Information Officer's sole control unless otherwise specified in this Agreement. The Communications Director/Public Information Officer shall not have the legal authority to bind the Township in contract, debt or otherwise without the prior written consent of the Township.

Your responsibilities as Communications Director/Public Information Officer shall include, but are not necessarily limited to:

- Act as a consultant on media and constituent communications to the Mayor and Business Administrator.
 - Determine the objectives of the Township informational program and the methods by which they will be implemented in terms of available resources and Administration priorities.
- Act as spokesperson and/or as liaison as requested by the Mayor and/or Business Administrator, between the Township, its departments and print, broadcast and electronic media by managing, arranging or providing statements, press releases, press conferences, radio or television interviews of officials, and additional or supplementary Township materials.
- Act as media liaison and/or spokesperson for the Township Police Department when requested by the Mayor or Business Administrator/ Police Director.

- Act as advisor to the Public Relations Commission and/or the professionals hired by the Township's Public School system, on the Township's public relations and marketing goals for the positive promotion of the Township.
- Manage the production, content and/ or staff responsible for the Township Web Site and Township programming on Cable Channel 36.
- Maintain, with variable information, the Home Page of the Township web site and act as a consultant and advisor for departments on web content.
- Attend weekly Director's meetings.
- Present periodic written or verbal reports to the Mayor/Business Administrator detailing all activities and goals as requested.
- Appear before the Township Council to report on activities and efforts as requested.

You will be provided with hardware and software, its maintenance, a dedicated phone line and office supplies required for facilitation of the duties listed in this contract within the budget parameters established by the Township. All hardware and software will be considered the property of the Township and will be returned by You at the conclusion of this or any subsequent contract with the Township.

REVIEW OF MATERIALS, INDEMNIFICATION AND CONFIDENTIALITY

You agree that no public statements, materials or other presentations shall be made without approval of the Mayor or his designee. You also agree not to incur any expenses on behalf of the Township without first obtaining written approval.

All promotional materials shall become the Township's property. You agree to indemnify and defend the Township against all claims and actions by third parties for damages resulting from any breaches of this Agreement. The Township agrees to indemnify You against libel, copyright infringement or any third party action when acting in good faith on behalf of the Township under the tenets of this contract.

You will be held harmless for all hardware and software provided by the Township to You for the facilitation of the duties listed in this contract.

You will not be paid separate for any travel or other expenses without first obtaining written approval from the Public Relations Commission Chairperson and/or Township Council. No overtime or additional fees will be paid or due under this agreement.

You agree not to accept any commissions or other enumeration with regard to services performed for the Township.

You agree to disclose to the Business Administrator any other marketing or other services which involve public figures, sensitive issues or other controversial or potentially controversial matters.

If the foregoing terms are acceptable, kindly affix Your signature below.

By: Andrea S. Anderson
ANDREA SUSAN ANDERSON

By: _____
KAREN J. CARNEVALE, _____
MUNICIPAL CLERK ROBERT D. PARISI, MAYOR

RESOLUTION

WHEREAS, Wayne DeFeo ("DeFeo") responded to the Township's Request for Qualifications pursuant to a fair and open process for the award of a professional services agreement for Environmental Consultant Services for the year 2018; and

WHEREAS, DeFeo has agreed to serve as environmental compliance officer for the calendar year 2018, pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit "A;" and

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain DeFeo as environmental compliance officer for the Township on the terms and conditions set forth therein; and it is further

RESOLVED that notice of this award shall be available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

AGREEMENT FOR ENVIRONMENTAL COMPLIANCE OFFICER

THIS AGREEMENT made and entered into on this 3rd day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **WAYNE DeFEO**, located at 15 Washington Valley Road, Warren Township, County of Somerset and State of New Jersey, hereinafter referred to as "CONSULTANT", party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of CONSULTANT to serve as environmental compliance officer;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of CONSULTANT for the period January 1, 2018 through December 31, 2018 at the following rates:

- a. \$750 per inspection for B & C Class Inspections to occur two (2) times per month for a total of \$1,500; and
- b. \$150 per inspection for Recycling Convenience Center Inspections; and
- c. Additional inspections at the rates as indicated in (a) and (b) above, or at an hourly rate of \$185 for each such inspection that exceeds two (2) hours in length, whichever amount is greater, and all ancillary costs including travel and mileage.

2. CONSULTANT is hereby placed on notice that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically

approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.

3. CONSULTANT recognizes that all services rendered are subject to the approval of the Chief Financial Officer, and that payment for such services is conditioned upon the issuance of a Purchase Order by the Township encompassing the services for which compensation is sought.

4. CONSULTANT shall submit detailed invoices to the TOWNSHIP for services rendered each month no later than fifteen (15) days subsequent to the close of the month. All invoices submitted by CONSULTANT shall set forth with specificity the tasks performed, the individual performing the tasks, and the amount of time spent on each task.

5. During the term of this agreement, CONSULTANT shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. CONSULTANT shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, CONSULTANT shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

6. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

7. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject

to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1
et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year
first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

WITNESS:


By: _____
WAYNE DeFEO

RESOLUTION

WHEREAS, McManimon, Scotland & Bauman, LLC ("Counsel"), responded to the Township's Request for Qualifications for Bond Counsel pursuant to a fair and open process for the year 2018; and

WHEREAS, Counsel has agreed to provide professional services for the calendar year 2018, pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit "A;" and

WHEREAS, the Law Department recommends retention of Counsel for the purpose of representing the Township in the capacity of Bond Counsel; and

WHEREAS, pursuant to pursuant to N.J.S.A. 40A:11-5(1)(a)(i), the proposed professional services contract is subject to an exception to the standard bidding procedures set forth in the Local Public Contracts Law;

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain Counsel to provide services as Bond Counsel at the rates and terms set forth therein; and it is further

RESOLVED that notice of this award shall be available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale, RMC
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO
4828-8375-5098, v. 1

Exhibit “A”

AGREEMENT FOR LEGAL SERVICES – BOND COUNSEL

THIS AGREEMENT made and entered into on this ____ day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the “TOWNSHIP”, party of the first part, and **McMANIMON, SCOTLAND & BAUMANN, LLC**, Attorneys at Law of the State of New Jersey, located at 75 Livingston Avenue, Roseland, County of Essex and State of New Jersey, hereinafter referred to as “COUNSEL”, party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of COUNSEL to serve in the capacity as Bond Counsel;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of COUNSEL to serve as Bond Counsel for the period January 1, 2018 through December 31, 2018 at the rates set forth and explained in **Exhibit “A,”** annexed hereto.
2. COUNSEL may seek reimbursement for extraordinary expenses such as the cost of deposing adverse witnesses, transcripts or hiring experts. Counsel will not incur any such expenses without the express written approval of the applicable TOWNSHIP Department Head before the extraordinary expense is incurred.
3. COUNSEL’S responsibilities shall include all bond and other assigned matters.
4. COUNSEL recognizes that any and all approval for engagement of services must come from the Governing Body of the TOWNSHIP, and that no services, work or any efforts relative to the contract shall be commenced until the Governing Body adopts a duly authorized Resolution accompanied by a Certificate of Funds.

5. COUNSEL recognizes that all services rendered are subject to the approval and direction of the Law Department, and that payment for such services is conditioned upon the issuance of a Purchase Order by the Township encompassing the services for which compensation is sought.

6. COUNSEL is hereby placed on notice that the Billing Guidelines of the TOWNSHIP shall apply to this agreement for professional services. COUNSEL is further noticed that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.

7. COUNSEL shall submit detailed invoices to the TOWNSHIP for services rendered each month, with a copy to the Township Attorney, no later than fifteen (15) days subsequent to the close of the month. All invoices submitted by COUNSEL shall set forth with specificity the tasks performed, the attorney performing the tasks, and the amount of time spent on each task.

8. During the term of this agreement, COUNSEL shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. COUNSEL shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, COUNSEL shall provide proof of (cont. on page 3)

renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

9. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

10. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
ROBERT D. PARISI, MAYOR

**McMANIMON, SCOTLAND
& BAUMANN, LLC**

WITNESS:



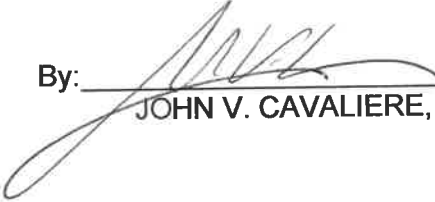
By: 
JOHN V. CAVALIERE, ESQ.

EXHIBIT A

The Client will make payment to Counsel for services rendered in accordance with the following schedule:

A. For services rendered in connection with each bond sale, a fee of \$3,500, plus \$1.00 per thousand dollars of bonds issued for the first \$15,000,000 of bonds issued and \$.75 per thousand dollars of bonds issued in excess of \$15,000,000. If there is more than 1 series of bonds issued, there will be an additional charge of \$1,000 for each such additional series.

B. For services rendered in connection with (i) the preparation or review of each bond ordinance and (ii) the compiling and review of a certified record of proceedings in connection therewith, an aggregate fee of \$600.

C. For services rendered in connection with each note sale, a fee equal to the greater of (i) \$.50 per thousand dollars of notes issued up to \$15,000,000 of notes issued and \$.40 per \$1,000 of notes in excess of \$15,000,000 or (ii) \$1,000. If more than one series of notes are issued, there will be an additional charge of \$500 for each such additional series.

D. For services rendered in connection with arbitrage compliance and related tax analysis, a fee of \$500.

E. In the event that a letter of credit, bond insurance, or similar credit enhancement facility is used in connection with either a bond or note issue, an additional fee of \$1,000 will be charged.

F. In the event of a refunding bond issue consistent with the provisions of the Internal Revenue Code to provide for the payment of a prior issue of bonds, there will be an additional fee of \$5,000 for each refunded issue.

G. Services rendered on an hourly basis, including preparation of an application to and an appearance before the Local Finance Board, attendance at meetings, litigation, continuing disclosure undertakings and preliminary and final official statement or other offering or disclosure document work, will be billed at the blended hourly rate of \$215 per hour for attorneys and \$135 per hour for legal assistants. Counsel shall not charge the Client for administrative work and services performed by secretarial staff.

H. Counsel's fee is usually paid at the closing of the bonds or notes, and Counsel customarily does not submit any statement until the closing unless there is a substantial delay in completing the financing. In the event that legal services described herein are provided in connection with a bond or note sale and the bond or note sale is not consummated or is completed without the delivery of Counsel's bond opinion as bond counsel, or this Agreement is terminated prior to the sale of bonds or notes, the fee for services to be charged shall be based on the hourly rates as set forth in paragraph I(2)(G).

I. Reasonable and customary out of pocket expenses and other charges, including but not limited to, photocopying, express delivery charges, travel expenses, telecommunications, telecopy, filing fees, computer-assisted research, book binding, messenger service or other costs advanced on behalf of the Client, shall be added to the fees referred to in this Agreement and shall be itemized in each invoice presented to the Client.

RESOLUTION

WHEREAS, McManimon, Scotland & Bauman, LLC ("Counsel"), responded to the Township's Request for Qualifications pursuant to a fair and open process for the year 2018 for appointment as Redevelopment Counsel; and

WHEREAS, Counsel has agreed to provide professional services for the calendar year 2018, pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit "A;" and

WHEREAS, the Law Department recommends retention of Counsel for the purpose of representing the Township in the capacity of Redevelopment Counsel; and

WHEREAS, pursuant to pursuant to N.J.S.A. 40A:11-5(1)(a)(i), the proposed professional services contract is subject to an exception to the standard bidding procedures set forth in the Local Public Contracts Law;

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain Counsel to provide services as Redevelopment Counsel; and it is further

RESOLVED that notice of this award shall be available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

AGREEMENT FOR LEGAL SERVICES – REDEVELOPMENT COUNSEL

THIS AGREEMENT made and entered into on this ____ day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the “TOWNSHIP”, party of the first part, and **McMANIMON, SCOTLAND & BAUMANN, LLC**, Attorneys at Law of the State of New Jersey, located at 75 Livingston Avenue, Roseland, County of Essex and State of New Jersey, hereinafter referred to as “COUNSEL”, party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of COUNSEL to serve in the capacity as Redevelopment Counsel;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of COUNSEL to serve as Redevelopment Counsel for the period January 1, 2018 through December 31, 2018 at the following rates:

- a. Services rendered to the TOWNSHIP shall be billed at the blended hourly rate of \$215 for attorneys and \$135 for paralegals. In the event that COUNSEL is required to represent the TOWNSHIP in litigation/dispute resolution matters, the blended hourly rate shall be the same.
- b. Services rendered to the TOWNSHIP, the cost of which are reimbursed by a developer through a developer-funded escrow account pursuant to an escrow agreement between the developer and the TOWNSHIP, shall be billed at the blended hourly rate of \$345 for attorneys and \$180 for legal assistants. In

addition to the hourly time charges described above, COUNSEL will be reimbursed for out-of-pocket expenses.

2. COUNSEL will not seek reimbursement from the TOWNSHIP for its routine costs and expenses such as postage, copying, mileage, meals, parking, or delivery of documents.

3. COUNSEL may seek reimbursement from the TOWNSHIP for extraordinary expenses such as the cost of deposing adverse witnesses, transcripts or hiring experts. Counsel will not incur any such expenses without the express written approval of the applicable TOWNSHIP Department Head before the extraordinary expense is incurred.

4. COUNSEL'S responsibilities shall include all pre-trial preparation, discovery and trial, to the extent necessary, for all assigned matters.

5. COUNSEL recognizes that any and all approval for engagement of services must come from the Governing Body of the TOWNSHIP, and that no services, work or any efforts relative to the contract shall be commenced until the Governing Body adopts a duly authorized Resolution accompanied by a Certificate of Funds.

6. COUNSEL recognizes that all services rendered are subject to the approval and direction of the Law Department, and that payment for such services is conditioned upon the issuance of a Purchase Order by the Township encompassing the services for which compensation is sought.

7. COUNSEL is hereby placed on notice that the Billing Guidelines of the TOWNSHIP shall apply to this agreement for professional services. COUNSEL is further noticed that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may

possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.

8. COUNSEL shall submit detailed invoices to the TOWNSHIP for services rendered each month, with a copy to the Township Attorney, no later than fifteen (15) days subsequent to the close of the month. All invoices submitted by COUNSEL shall set forth with specificity the tasks performed, the attorney performing the tasks, and the amount of time spent on each task.

9. During the term of this agreement, COUNSEL shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. COUNSEL shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, COUNSEL shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

10. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

11. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

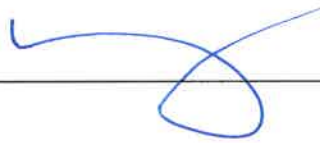
By: _____
ROBERT D. PARISI, MAYOR

**McMANIMON, SCOTLAND
& BAUMANN, LLC**

WITNESS:

Geraldine M. Montali

By: _____



RESOLUTION

WHEREAS, Fairview Insurance Associates (“Fairview”) responded to the Township’s Request for Qualifications pursuant to a fair and open process for insurance broker services for the year 2018; and

WHEREAS, Fairview has agreed to provide risk services as the Township’s broker of record with respect to all risk management and insurance coverage for the calendar year 2018, pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit “A”; and

WHEREAS, the Mayor has recused himself from the renewal of the agreement including the execution of the agreement annexed hereto as Exhibit “A.”

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Business Administrator be and is hereby authorized to execute an agreement, in the form annexed hereto, to retain Fairview to provide risk services as the Township’s broker of record with respect to all risk management and insurance coverage on the terms and conditions set forth therein; and it is further

RESOLVED that notice of this award shall be published and available in the Clerk’s office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO
4852-6350-6266, v. 1

Exhibit “A”

AGREEMENT FOR SERVICES AS BROKER OF RECORD

THIS AGREEMENT made and entered into on this 1st day of January, 2018 by and between the **TOWNSHIP OF WEST ORANGE**, a municipal corporation of the State of New Jersey, located at Town Hall, 66 Main Street, West Orange, County of Essex and State of New Jersey, hereinafter called the "TOWNSHIP", party of the first part, and **FAIRVIEW INSURANCE AGENCY ASSOCIATES, INC.**, located at 25 Fairview Avenue, Verona, County of Essex and State of New Jersey, hereinafter referred to as "BROKER," party of the second part.

WITNESSETH THAT:

WHEREAS, the Governing Body of the TOWNSHIP has determined that it is in the best interests of the TOWNSHIP to retain the services of BROKER to provide services as the Township's broker of record with respect to all risk management and insurance coverage;

NOW, THEREFORE, in consideration of the mutual promises, terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. The TOWNSHIP hereby retains the services of BROKER for the period January 1, 2018 through December 31, 2018.
2. BROKER will in all instances be paid in the form a negotiated broker fee from the Third Party Administrator or the insurance carrier, and will never be paid directly by the TOWNSHIP.
3. BROKER will not impose any additional consulting fees or charges upon the TOWNSHIP.
4. BROKER will in all instances accept the negotiated broker fee paid from the Third Party Administrator or the insurance carrier as payment in full.
5. BROKER shall be responsible for brokering self-insured medical coverage through the Third Party Administrator.
6. BROKER shall be responsible for brokering dental and prescription drug coverage through an insurance carrier

7. BROKER is hereby placed on notice that no Department Head, individual member of the Governing Body, or any agent, servant or employee of the TOWNSHIP possesses any lawful authority to: (a) engage the rendition of services or the performance of work; (b) authorize the continuation of services or work beyond the amount specifically approved in the Resolution and Certificate of Funds; or to (c) represent that future funds will be available as compensation for current services. Any such acts shall be deemed ultra vires and beyond the scope of any authority that individual may possess. No bills, statement or vouchers for any amount exceeding that originally approved will be honored or paid by the TOWNSHIP, irrespective of whether such services were actually performed.

8. During the term of this agreement, BROKER shall maintain professional liability malpractice insurance coverage with an insurance company licensed and authorized to do business in the State of New Jersey with coverage not less than \$1,000,000. BROKER shall provide the Township Attorney and Municipal Clerk with proof of a valid certificate of insurance listing the TOWNSHIP as a certificate holder. To the extent that this insurance coverage is scheduled to lapse at any time before the end of the contract, BROKER shall provide proof of renewal or new insurance coverage no later than thirty (30) days before the termination of the current coverage.

9. The provisions of this agreement are subject to the limitations of provisions of the New Jersey Tort Claim Act, N.J.S.A. 59:2-1 et seq., and the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq.

10. This agreement shall be governed by the laws of the State of New Jersey without regard to principles of conflict of laws. All contract claims under this agreement shall be subject to and governed by the provisions of the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first above written.

TOWNSHIP OF WEST ORANGE

ATTEST:

KAREN J. CARNEVALE, R.M.C

By: _____
JOHN K. SAYERS,
BUSINESS ADMINISTRATOR

WITNESS:


Gillian Holmes

**FAIRVIEW INSURANCE AGENCY
ASSOCIATES, INC.**

By: 
Michael Graham, COO

RESOLUTION

WHEREAS, in June 2012, United States Department of Homeland Security established relief from deportation, a Deferred Action for Childhood Arrivals (“DACA”), for immigrants who came to the United States as children (the “Dreamers”), and created the opportunity to apply for temporary residence and eligibility for a work permit in the United States; and

WHEREAS, nearly 800,000 individuals nationally have qualified for DACA, including passing background checks; and

WHEREAS, these individuals have advanced their education, started small businesses and more fully established themselves as integral contributing members of American society; and

WHEREAS, on September 8, 2017, the United States Department of Homeland Security discontinued the DACA program; and

WHEREAS, the United States Congress has been considering the Development, Relief, and Education for Alien Minors Act (the “Dream Act”) which would provide a pathway to citizenship for Dreamers;

WHEREAS, the Township seeks to support the Dreamers within the Township who have contributed to the character, culture and diversity of the community.

NOW THEREFORE, BE IT RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE, that the Township hereby urges the Department of Homeland Security to reinstate the DACA program; and be it further

RESOLVED, that the Township also urges the United States Congress to pass the Dream Act and provide a pathway to citizenship for Dreamers;

RESOLVED, the Township Clerk is directed to send a copy of this Resolution to United States Senator Robert Menendez, United States Senator Cory Booker, United States

Representative Donald Payne, United States Representative Rodney Frelinghuysen, and Homeland Security Secretary Kirstjen Nielsen; and 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, R.M.C.
Township Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

4823-2891-6058, v. 1

RESOLUTION

WHEREAS, on December 22, 2017, President Donald J. Trump signed into law Public Law No. 115-97 (the “Tax Reform Law”) whereby the deductions for State and Local Taxes (“SALT”) will be capped at \$10,000 per year; and

WHEREAS, the cap on SALT deductions will have a detrimental economic impact on the property owners within the Township of West Orange; and

WHEREAS, Congressman Josh Gottheimer from New Jersey’s 5th Congressional District, Congressman Bill Pascrell from New Jersey’s 9th Congressional District, and the Mayors of Fair Lawn, Paramus and Park Ridge have proposed a tax plan whereby local government entities would establish charitable trusts to fund local government operations and permit residents to make tax deductible charitable contributions to the charitable trusts in lieu of tax payments to local governments (the “Charitable Trust In Lieu of Taxes Plan”); and

WHEREAS, the Charitable Trust in Lieu of Taxes Plan is based upon the opinion of certain tax law scholars, a copy annexed hereto as Exhibit “A;” and

WHEREAS, the Township of West Orange seeks to have the State of New Jersey, to take such actions and enact such laws and regulations to establish procedures for local governments within the State of New Jersey to implement the Charitable Trust in Lieu of Taxes Plan.

NOW THEREFORE, BE IT RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE, that the Township hereby urges the State of New Jersey to establish procedures and guidance for local governments in order to implement the Charitable Trust in Lieu of Taxes Plan; and be it further

RESOLVED, the Township Clerk is directed to transmit a copy of this Resolution to Governor Phil Murphy, Senator Richard J. Codey, Assemblywoman Mila Jasey, and Assemblyman John F. McKeon; and 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, R.M.C.
Township Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

Exhibit “A”

Federal Income Tax Treatment of Charitable Contributions Entitling Donor to a State Tax Credit

Introduction

This paper summarizes the current federal income tax treatment of charitable contributions where the gift entitles the donor to a state tax credit. Such credits are very common and are used by the states to encourage private donations to a wide range of activities, including natural resource preservation through conservation easements,¹ private school tuition scholarship programs,² financial aid for college-bound children from low-income households,³ shelters for victims of domestic violence,⁴ and numerous other state-supported programs. Under these programs, taxpayers receive tax credits for donations to governments, government-created funds, and nonprofits. Appendix A provides a partial inventory of existing state charitable tax credits.

A central federal income tax question raised by these donations is whether the donor must reduce the amount of the charitable contribution deduction claimed on her federal income tax return by the value of state tax benefits generated by the gift. **Under current law, expressed through both court opinions and rulings from the Internal Revenue Service, the amount of the donor's charitable contribution deduction is *not* reduced by the value of state tax benefits.** In the analysis below, we refer to this feature of current law as the "Full Deduction Rule." The effect of the Full Deduction Rule is that a taxpayer can reduce her state tax liability by making a charitable contribution that is deductible on her federal income tax return.

In a tax system where both charitable contributions and state/local taxes are deductible, the ability to reduce state tax liabilities via charitable contributions confers no particular federal tax advantage. However, in a tax system where charitable contributions are deductible but state/local taxes are not, it may be possible for states to provide their residents a means of preserving the effects of a state/local tax deduction, at least in part, by granting a charitable tax credit for federally deductible gifts, including gifts to the state or one of its political subdivisions. Congress first introduced differential treatment of charitable contributions and state/local taxes in the Tax Reform of 1986, when it amended

¹ See Jeffrey O. Sundberg, *State Income Tax Credits for Conservation Easements: Do Additional Credits Create Additional Value?*, Lincoln Institute of Land Policy (2011) (p. 26, Table 1, listing state tax credits as of 2011) (<http://www.lincolninst.edu/publications/working-papers/state-income-tax-credits-conservation/easements>).

² See Carl Davis, *State Tax Subsidies for Private K-12 Education*, Institute on Taxation and Economic Policy (October 2016) (<https://itep.org/wp-content/uploads/k12taxsubsidies.pdf>).

³ <http://www.treasurer.ca.gov/cefa/catc/index.asp> (CA College Access Tax Credit).

⁴ <https://dss.mo.gov/dfas/taxcredit/dvtaxcredit.htm> (MO Domestic Violence Shelter Tax Credit).

the federal alternative minimum tax by disallowing the deduction for state/local taxes.⁵ As a result, from 1987 onward, taxpayers subject to the federal AMT have found it advantageous to make charitable gifts generating state tax credits.⁶ These gifts had the felicitous effect of increasing the taxpayer's (deductible) charitable contributions while simultaneously reducing her (non-deductible) state tax obligations. In light of recent federal legislation further limiting the deductibility of state and local taxes,⁷ states may expand their use of charitable tax credits in this manner, focusing new attention on the legal underpinnings of the Full Deduction Rule.

The Full Deduction Rule has been applied to credits that completely offset the pre-tax cost of the contribution. In most cases, however, the state credits offset less than 100% of the cost. We believe that, at least in this latter and more typical set of cases, the Full Deduction Rule represents a correct and long-standing trans-substantive principle of federal tax law. According to judicial and administrative pronouncements issued over several decades, nonrefundable state tax credits are treated as a reduction or potential reduction of the credit recipient's state tax liability rather than as a receipt of money, property, contribution to capital, or other item of gross income. As discussed in greater detail below, the Full Deduction Rule is supported not only by decades of precedent but by a host of policy considerations. These considerations include federal respect for state initiatives and allocation of tax liabilities, and near-insuperable administrative burdens posed by alternative rules.

The combination of precedent and policy justifications suggests that the Full Deduction Rule should survive administrative and judicial challenge. We believe that changes to the Full Deduction Rule would require legislation. We also caution Congress that a legislative override of the Full Deduction Rule would raise significant administrability concerns and would implicate important federalism values. Congress should tread carefully if it seeks to alter the Full Deduction Rule by statute.

Background on the Charitable Contribution Deduction

Availability of Deduction. Section 170(a) of the federal Internal Revenue Code provides for a deduction for "charitable contributions" as defined in section 170(c). Deductible

⁵ 26 U.S.C. 56(b)(1)(A)(ii) (enacted as part of the Tax Reform Act of 1986).

⁶ See, e.g., Bryan Strike, Charitable Donation and State Tax Credit!, Kays Financial Advisory Corporation, Professional Wealth Management Services (September 20, 2016) (describing tax advantages for AMT taxpayers to make deductible gifts to Georgia's Student Scholarship Organizations, which entitle donors to 100% state tax credit); David Slade, 'Donation' Can Make You a Profit, The Post and Courier (July 12, 2014) (describing benefit to AMT taxpayers of making deductible gifts to South Carolina's Exceptional SC fund, which entitle donors to 100% state tax credit).

⁷ P.L. 115-97, An act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018.

contributions include donations not only to familiar non-profit organizations such as those qualifying for tax-exempt status under section 501(c)(3) but also “a State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purpose.”⁸ Donations can be made in either cash or property.

Amount of Deduction. The amount of the deduction is generally the amount of cash or the fair market value (or in some instances the basis) of property contributed to the qualifying entity. Treasury Regulations provide that the amount deductible may not exceed the excess of:

“(A) The amount of any cash paid and the fair market value of any property (other than cash) transferred by the taxpayer to an organization described in section 170(c); over

(B) The fair market value of the goods or services the organization provides in return.”

Treas. Reg. Sec. 170A-1(h)(2)(i)

By virtue of this “*quid pro quo*” provision, a taxpayer who makes a \$100 gift to public radio and receives a tote bag in return must reduce the amount of the deduction by the fair market value of the tote bag. For example, if the value of the tote bag is estimated to be \$20, the taxpayer may only claim a deduction of \$80.⁹

Federal Tax Deduction for Charitable Contributions. The basic logic underlying the *quid pro quo* regulation is that the deduction should be limited to the actual net cost of the gift to the taxpayer — i.e., the gross amount of the gift minus the value of goods or services received in exchange for the gift. While this “net cost to the taxpayer” principle makes intuitive sense, it bears noting that federal tax law ignores (and has always ignored) the value of the federal charitable contribution deduction itself. These tax savings are often substantial. For a taxpayer subject to a 37 percent marginal tax rate, a \$100 gift results in a \$100 deduction, even though that deduction reduces the net cost of the gift to \$63. In other words, in making the *quid pro quo* determination, federal tax law ignores the \$37 of tax savings arising from the gift. If instead of cash the taxpayer donates \$100 value property with a zero basis, she not only secures a \$100 deduction but also avoids federal income tax on the \$100 of built-in gain, saving her (assuming the property is a capital asset held for more than a year) another \$20 in federal income tax liability. In this case, the net cost of the gift to the taxpayer—after backing out the federal tax savings—would be only

⁸ 26 U.S.C. 170(c)(1).

⁹ This example assumes the cost of the tote bag exceeds \$10.90 and thus is not treated as an “insubstantial benefit” within the meaning of Rev. Proc. 90-12 as adjusted for inflation under Rev. Proc. 2017-58, Section 2.30(2).

\$43. And yet federal tax law allows (and has always allowed) a deduction for \$100, even though the net cost to the taxpayer is only \$43. In effect, by virtue of the longstanding rule that tax savings do not constitute a quid pro quo requiring the donor to reduce the amount of the deduction, the taxpayer ends up satisfying \$57 of her otherwise nondeductible federal income liability¹⁰ by making a deductible charitable gift.

State Tax Benefits for Charitable Contributions. Like the federal government, state governments commonly provide tax benefits for charitable gifts. These benefits take many forms, including both deductions and credits allowable in calculating the taxpayer's state income tax liability. Like the fair market value of goods or services received in return for making a gift, as well as the federal charitable contribution deduction, state tax benefits reduce the net cost of the gift to the donor. The availability of these benefits raises the question of what effect, if any, these state tax benefits should have on the amount of the taxpayer's federal deduction for the gift. Should they be treated like "the value of goods and services the organization provides in return" under the *quid pro quo* analysis referenced above? Or should they be ignored in the same way that federal tax benefits are ignored?

State Tax Benefits and the Federal Charitable Contribution Deduction

Under current law, a donor is not required to reduce the amount of a federal charitable contribution deduction by the value of state tax benefits generated by the gift. This treatment is evident in the fact that taxpayers have never been required to reduce the amount of a federal charitable contribution deduction by the value of any state deduction to which the contribution may also entitle them. Thus, for example, if a taxpayer makes a donation of \$100 that entitles her to a charitable contribution deduction on both her federal and state income tax returns, the amount of the federal deduction is \$100, undiminished by the reduction in tax liability flowing from either the federal or state charitable contribution deduction. This same result obtains where the state tax benefit takes the form of a credit rather than a deduction. Thus, if a taxpayer makes a \$100 donation to a charitable organization, including a state or political subdivision thereof, and the donation entitles the taxpayer to a \$70 credit against her state income tax liability, the amount of the federal charitable contribution deduction would be \$100, undiminished by the value of the tax credit. For ease of exposition, this legal rule will be referred to below as the "Full Deduction Rule."

The legal authority supporting the Full Deduction Rule is summarized in an IRS Chief Counsel Advisory memorandum published in early 2011. The facts presented in the memo concern contributions to either a state agency or other qualifying organization in a state

¹⁰ 26 U.S.C. 275(a)(1)

(apparently Missouri)¹¹ where four separate programs entitle donors to state tax credits with unspecified credit percentages. With regard to each of the four programs considered, donors may contribute cash or other property.

The legal analysis set forth in the 2011 IRS memo is straightforward. The memo first provides an overview of the current treatment of charitable contributions where the donor receives some benefit in return, noting (consistent with the analysis above) that the deduction is allowable “only to the extent the amount transferred exceeds the fair market value of the benefit received, and only if the excess amount was transferred with the intent of making a gift.”¹² Citing judicial holdings in *McLennan v. United States*,¹³ *Skripak v. Commissioner*,¹⁴ and *Allen v. Commissioner*,¹⁵ the memo reaffirms the well-established conclusion that the “tax benefit of a federal or state charitable contribution *deduction* is not regarded as a return benefit that negates charitable intent, reducing or eliminating the deduction itself” (emphasis added). In addition, citing *Browning v. Commissioner*,¹⁶ the memo observes that the value of the deduction “has not been treated as an item of income under § 61, in the form of an amount realized on the transfer under § 1001.”¹⁷

In each of the court cases cited in the memo, the value of state tax deduction is not treated as a payment from the state or as property received from the state but rather as a reduction, or potential reduction, of state tax liability. In other words, where a charitable gift entitles the donor to a state charitable contribution deduction, the Full Deduction Rule applies and the donor is not required to reduce the amount of the federal charitable contribution deduction under Treas. Reg. Sec. 170A-1(h)(2)(i)(B).

¹¹ While Missouri is not named in the memorandum, the addressee is the associate area counsel in Kansas City, and Missouri has several tax credit programs that match the descriptions in the memo. See Mo. Dep’t of Revenue, Miscellaneous Tax Credits, <http://dor.mo.gov/taxcredit> (last visited Jan. 2, 2017).

¹² CCA 201105010, p.4.

¹³ 23 Cl. Ct. 99 (1991), subsequent proceedings, 24 Cl. Ct. 102, 106 n.8 (1991), aff’d, 994 F.2d 839 (Fed. Cir. 1993) (noting that “a donation of property for the exclusive purpose of receiving a tax deduction does not vitiate the charitable nature of the contribution”).

¹⁴ 84 T.C. 285, 319 (1985) (noting that “a taxpayer’s desire to avoid or eliminate taxes by contributing cash or property to charities cannot be used as a basis for disallowing the deduction for that charitable contribution”).

¹⁵ 92 T.C. 1, 7 (1989) (noting that “a taxpayer’s desire to avoid or eliminate taxes by contributing cash or property to charities cannot be used as a basis for disallowing the deduction for that charitable contribution”).

¹⁶ 109 T.C. 303, 325 (1997) (“Respondent’s argument suggests that a taxpayer making a gift of stock worth \$100 to a charitable organization may be entitled to a charitable contribution deduction of some lesser amount on account of the economic value of the deduction. That suggestion is untenable. The regulations provide explicitly that, if a charitable contribution is made in property, the amount of the contribution is the fair market value of the property.”)

¹⁷ CCA 201105010, p.4.

The central question the 2011 memo aims to address is whether “a state tax benefit in the form of a *state tax credit*, or a *transferable state tax credit*, is distinguishable from the benefits of a state tax deduction” (emphasis added).¹⁸ This was not an issue of first impression for the IRS Chief Counsel’s Office. In at least two previous advisory memos, the IRS faced this issue. In 2002, the IRS Chief Counsel’s Office issued an advisory memo concerning the treatment of the Colorado Conservation Easement Credit, which entitles a donor of a conservation easement to a credit up to \$260,000 against Colorado income tax liability.¹⁹ In 2004, the IRS Chief Counsel’s Office issued an advisory memo concerning the treatment of the Oregon Child Care Tax Credit program, which entitles a donor to the Oregon Child Care Division to a credit against Oregon income tax liability.²⁰ In both cases, the IRS took note of the longstanding rule that a state charitable contribution *deduction* “is not viewed as a return benefit that reduces or eliminates a deduction under section 170, or vitiates charitable intent.”²¹ However, both IRS memos declined to address whether the same rule should apply for state tax *credits*, instead concluding that this issue should be addressed by the IRS National Office.

The 2011 memo concludes that the Full Deduction Rule applies not only to state charitable contribution deductions but also to state charitable contribution credits, noting that “*Taxpayers may take a section 170 deduction for the full amount of their charitable contributions of cash and appreciated stock, assuming the requirements of section 170 are otherwise met.*” The memo summarizes the legal basis for this conclusion as follows:

“Based on our analysis of existing authorities, we conclude that the position reflected in McLennan, Browning, and similar case law generally applies. There may be unusual circumstances in which it would be appropriate to recharacterize a payment of cash or property that was, in form, a charitable contribution as, in substance, a satisfaction of tax liability. Generally, however, a state or local tax benefit is treated for federal tax purposes as a reduction or potential reduction in tax liability. As such, it is reflected in a reduced deduction for the payment of state or local tax under § 164, not as consideration that might constitute a quid pro quo, for purposes of § 170, or an amount realized includible in income, for purposes of §§ 61 and 1001.”

Beyond the *McLennan* and *Browning* decisions, the 2011 IRS memo makes specific reference to two additional sources of authority for the Full Deduction Rule: (i) Rev. Rul. 79-315, Holding (3) and (ii) the 6th Circuit’s decision in *Snyder v. Commissioner*. Both of

¹⁸ Id.

¹⁹ CCA 200238041

²⁰ CCA 200435001

²¹ CCA 200238041, pp 5-6; CCA 200435001, p. 4 (“the fact that states typically provide for a similar deduction in determining the taxable income base for state tax purposes does not affect the federal deduction under I.R.C. Sec. 170).

these precedents represent instances where a state tax credit was treated as a reduction or potential reduction in tax liability (rather than as a payment from the state) and thus support the Full Deduction Rule.

Rev. Rul. 79-315, Holding (3). In Rev. Rul. 79-315, the IRS described the federal income tax treatment of income tax rebates paid by the state of Iowa to its residents in 1979. By virtue of legislation enacted in May 1979, the state of Iowa determined that individuals subject to the state's income tax in 1978 should receive a rebate of a portion of their 1978 state income tax liability. Rulings (1) and (2) concern taxpayers for whom the 1979 rebate took the form of a *refund* of 1978 taxes paid on returns that had already been filed. In those two cases, the treatment of the refund turned on the application of the familiar tax benefit rule under which the refund is (1) taxable if the taxes refunded were deducted on the individual's 1978 federal income tax return, but (2) not taxable if the taxes refunded were not deducted on the individual's 1978 federal income tax return.

Holding (3) — i.e., the one relevant to the present analysis — concerns those taxpayers for whom the Iowa rebate took the form of a *credit* against 1978 income taxes not yet paid. Under Holding (3), “[i]f all or a portion of an individual's refund is credited against tax due for 1978, *the amount credited is treated as a reduction of the outstanding tax liability*. The amount credited against unpaid 1978 tax is neither includible in the individual's gross income for 1979 nor deductible under section 164(a)(3) of the Code as a state income tax paid in 1979.”²²

The intuition underlying Holding (3) of Rev. Rul. 79-315 is that where a state grants a taxpayer an income tax credit on their state tax return, that credit is not treated as the receipt of cash or other item of value but rather merely represents an adjustment to the taxpayer's as yet undetermined state income tax liability. This may seem like a formal distinction, but of course there are numerous instances throughout all of U.S. tax law where substantive outcomes turn on formal distinctions.²³ In this case, the formality of being granted a state tax credit, rather than receiving a cash refund from the state, results in the taxpayer simply treating the amount as a reduction, or potential reduction, in as yet undetermined tax liability rather than going through the process of applying the tax benefit rule. In effect, the Ruling is concluding that, in the case of taxpayers receiving a credit instead of a cash refund, the final amount of their 1978 state income tax liability is not yet known and the credit is simply applied in making that determination. Accordingly, Holding (3) of Rev. Rul. 79-315 supports the conclusion of the 2011 IRS memo that the granting of a state tax credit is not treated as the payment of money or receipt of property that might be regarded as a *quid pro quo*, but rather merely represents an adjustment of the taxpayer's as yet undetermined tax liability.

²² Rev. Rul. 79-315, Holding (3) (emphasis added).

²³ See, e.g., 26 U.S.C. 199A(d)(2)(A) (2018).

Snyder v. Commissioner.²⁴ The 1990 decision of the U.S. Court of Appeals for the Sixth Circuit in *Snyder v. Commissioner* adopted the same logic as Holding (3) of Rev. Rul. 79-315. The *Snyder* case involved a taxpayer who was a partner in a partnership that operated a horse racing track near Cleveland, Ohio. Under Ohio law in effect at the time, all such racetracks were required to collect and remit to the state certain pari-mutuel taxes based on the gross amount wagered at the track each day. Ohio law also provided for a credit against such taxes equal to 70 percent of the amount of certain capital improvements made to the racetrack property as certified by the state. The partnership made certified capital improvements to its racetrack in an amount sufficient to entitle it to a tax credit of \$534,712, which was used to reduce its pari-mutuel tax obligations in 1976 (\$252,826) and 1977 (\$281,886).

The question addressed by the court in *Snyder* was how the taxpayer should treat these state tax credits for federal income tax purposes. In lower court proceedings before the U.S. Tax Court, the government took the position that because Snyder was an accrual method taxpayer, it was required to include the full value of the tax credits in income in the year the credits were certified. Under this view, the taxpayer would be entitled to deduct the full amount of the pari-mutuel taxes rather than treating the tax credits as a reduction in the amount of tax owed. The Sixth Circuit rejected this approach, concluding instead that the proper treatment of the tax credit was simply “to reduce the deductions available to the [the partnership] for its pari-mutuel tax obligations, which reduced deductions accrued as those taxes become due.” The Sixth Circuit’s decision on this question expressly rejected two alternative views: (1) the value of the tax credits was income to the taxpayers,²⁵ and (2) the taxpayer’s basis in the improvements should be reduced by the amount the credits.²⁶ In rejecting these alternatives, the court embraced the same logic that subsequently formed the basis of the 2011 IRS memo on charitable tax credits – i.e., state tax credits are not treated as a payment from the government but rather merely represent an adjustment, or potential adjustment, to the recipient’s state tax obligations.

²⁴ 894 F.2d 1337 (6th Cir. 1990) (unpublished opinion).

²⁵ The view that the tax credits were income to the Snyders was the position advanced by the government and accepted by the Tax Court, but that position was ultimately rejected not only by the Sixth Circuit but also by the government (“The Commissioner concedes that he and the Tax Court were wrong on this point, and the Snyders were right.”)

²⁶ The taxpayers initially took the view that their basis in the capital improvements (completion of which generated the credit) should be reduced by the amount of the tax credit. However, as the Sixth Circuit noted, all of the parties agreed that this treatment was erroneous (“It is undisputed that the partnership’s treatment of the pari-mutuel tax reduction was wrong...”)

Recent Judicial Authority Supporting the Full Deduction Rule

At the time of the 2011 IRS memo, there was no judicial authority directly addressing the Full Deduction Rule. As noted above, the *Snyder* holding embraced the underlying logic of the Full Deduction Rule (i.e., state tax credits are not a payment from the state but merely an adjustment to state tax owed), but *Snyder* itself concerned state tax credits granted in exchange for making certain capital improvements rather than in the charitable gift context. More recently, however, the U.S. Tax Court (in *Tempel v. Commissioner*, *Route 231 LLC v. Commissioner*, and *SWF Real Estate, LLC v. Commissioner*) and at least two federal courts of appeals—the Tenth Circuit (in *Esgar Corporation v. Commissioner*, affirming *Tempel v. Commissioner*) and the Fourth Circuit (in *Route 231 LLC v. Commissioner*, affirming the Tax Court) have effectively endorsed the Full Deduction Rule, fortifying the legal underpinnings of the determination reached by the IRS in its 2011 advisory memo.

Tempel v. Commissioner.²⁷ The *Tempel* case involved taxpayers who had made donations of conservation easements on 54 acres of land in Colorado in 2004. Under Colorado law, the donation of a perpetual conservation easement (PCE) entitled the donor to a transferable state income tax credit. For 2004, the amount of the charitable tax credit was equal to 100 percent of the value of the donation up to \$100,000 plus 40 percent of the value in excess of \$100,000 – up to a maximum allowable credit of \$260,000. Because the value of the PCE donated by the taxpayers was \$836,500, the taxpayers claimed the maximum allowable credit of \$260,000. In the two weeks immediately following the receipt of the credits from the state, the taxpayers sold a portion of the credits (representing \$110,000 of credits) to unrelated third parties for \$82,500. The central question raised in *Tempel* was the appropriate federal income tax treatment of the *sale* of the Colorado tax credits, in particular whether the gain from the sale of the credits was capital gain or ordinary income.

The court’s focus on the tax consequences of *selling* the credits is important because it reveals the parties’ (and the court’s) agreement with regard to the logically prior question of how to treat the *receipt* of state charitable tax credits. As the Tax Court noted early in its opinion, the government took the position (and the taxpayers agreed) “that petitioners’ receipt of State tax credits as a result of their conservation easement contribution was neither a sale or exchange of the easement ***nor a quid pro quo transaction***.”²⁸ This is, of course, the exact view expressed in CCA 201105010, so it is no surprise that the government would advance this position in litigation. Since there was no disagreement on this point, the court did not devote much of its analysis to the *quid pro quo* question, focusing instead on its holding that the credits were capital assets the sale of which gave

²⁷ 136 T.C. 341 (2011).

²⁸ *Id.* at 344 (emphasis added).

rise to short-term capital gain equal to the sale proceeds received by the taxpayers in exchange for the credits. Nevertheless, in reaching that conclusion, the Tax Court did offer some relevant legal guidance regarding the federal income tax treatment of the receipt of state charitable tax credits. There are two elements in particular of the Tax Court's holding in *Tempel* that deserve mention.

First, in considering one of the government's arguments regarding the character of the gain from the sale of the credits, the court offered its own view of the tax consequences of the receipt of a state charitable tax credit. It was necessary for the court to address this question because the IRS had argued that the tax credits represented the "economic equivalent of ordinary income" on the theory that "if an individual taxpayer who sells credits itemizes deductions (ignoring phase-outs), that taxpayer's section 164 Federal income tax deduction is greater than it would have been had the taxpayer retained and used the credits." In other words, the IRS was arguing that because the taxpayer's failure to use the credits preserved a deduction reducing ordinary income, the sale of the credit should be treated as giving rise to ordinary income.

Importantly, the Tax Court not only rejected this argument, but also used the opportunity to emphasize that the receipt of a state charitable tax credit is a non-event and that the reduction in state tax liability that the credit enables does not create income. The court first noted that a "reduction in a tax liability is not an accession to wealth. Consequently, a taxpayer who has more section 164 deductions has not received any income." Here the court notes that "[e]ven respondent recognizes that a reduction in taxes does not create income" (citing Rev. Rul. 79-315). The court goes on to observe that "[t]he parties and this Court agree that the receipt of a State tax credit is not an accession to wealth that results in income under section 61." In two additional passages, the court further underscored this point:

"It is without question that a government's decision to tax one taxpayer at a lower rate than another taxpayer is not income to the taxpayer who pays lower taxes. A lesser tax detriment to a taxpayer is not an accession to wealth and therefore does not give rise to income."

and

"Credits do not increase a donor's wealth, as long as they are used to offset or reduce the donor's own State tax responsibility. A reduced tax is not an accession to wealth. It is only, as occurred in the instance case, when the donor sells or exchanges a State tax credit to a third party for consideration that an accession to wealth has occurred."

These passages reflect the same logic underlying Rev. Rul. 79-315 and *Snyder v. Commissioner*, discussed above. As *Tempel* confirms, when a state grants a taxpayer a tax credit, the state is not regarded as making a payment to the taxpayer or transferring an

item of value to the taxpayer but rather is merely exercising its sovereign power to “tax one taxpayer at a lower rate than another taxpayer.” The tax credit is simply the mechanism by which a state government decides to impose a “lesser tax detriment” on one party by virtue of its actions or attributes. The credit does not involve a reduction of a past or even existing liability but rather is one of the many variables that the state, in its sovereign capacity, has decided to take into account in determining the final amount of the taxpayer’s as yet undetermined tax liability.

The second element of the *Tempel* holding relevant to the *quid pro quo* analysis is the Tax Court’s discussion of the taxpayer’s *basis* in the tax credits granted to them by virtue of the charitable gift. Because the taxpayers eventually sold the credits, rather than using them to reduce their own tax liability, it was necessary to determine their basis in order to calculate the amount of any gain or loss on the sale.²⁹ Here again, the holding endorses the Full Deduction Rule in finding that the taxpayer’s basis in the charitable tax credits was zero. Recall that the value of the donated easement was \$836,500 and the amount of the credits granted by Colorado was \$260,000. Under a *quid pro quo* analysis, that transaction would be regarded as (1) a gift of property worth \$576,500, and (2) a purchase of state tax credits for \$260,000. That is the essence of the *quid pro quo* analysis—i.e., a bifurcation of the transaction into its gift and non-gift components. Recall that when a donor of \$100 to public radio receives a tote bag worth \$20, she is treated as (1) making a gift of \$80, and (2) purchasing a tote bag for \$20. In this situation, the donor’s basis in the tote bag is \$20.

Consistent with the view that the receipt of a state charitable tax credit is not a *quid pro quo* transaction, the Tax Court in *Tempel* rejected this approach, concluding instead that the taxpayers “did not acquire the State tax credits by purchase”³⁰ and therefore they “do not have any basis in their State tax credits.” In reaching this conclusion, the Court emphasized that “[i]t was the State’s *unilateral* decision to grant petitioners the State tax credits as a consequence of their compliance with certain State statutes.”³¹ In other words, the Tax Court’s view is that a state charitable tax credit is not regarded as consideration for the gift, but rather flows from the unilateral decision by the state government to confer a lesser tax detriment on those who make qualifying gifts of conservation easements. The Tax Court’s decision in *Tempel v. Commissioner* was later affirmed by the Tenth Circuit.³²

*Route 231, LLC v. Commissioner.*³³ In another case involving state charitable tax credits, the Tax Court and the Fourth Circuit also touched on the question of whether such credits should be regarded as a *quid pro quo*. *Route 231 LLC v. Commissioner* involved a limited

²⁹ 26 U.S.C. Sec. 1001(a).

³⁰ 136 T.C. 341, 353.

³¹ *Id.* (emphasis added).

³² 744 F.2d 648 (10th Cir. 2014) (consolidated appeal of *Tempel v. Commissioner*, 136 T.C. 341 (2011) and *Esgar Corporation v. Commissioner*, T.C. Memo 2012-35 (2012)).

³³ T.C. Memo 2014-30; aff’d is 810 F.2d 247 (4th Cir. 2016)

liability company formed in 2005 by Raymond Humiston and John D. Carr for the purpose of acquiring and operating certain real property in Albemarle County, Virginia. The LLC acquired real property (Castle Hill and Walnut Mountain) in June 2005. Carr and Humiston then engaged a consultant to determine whether and how to devote some portion of the property to conservation purposes. As a result of these deliberations, on December 27, 2005 the parties amended the LLC's operating agreement to admit a new member, Virginia Conservation Tax Credit FD LLLP ("Virginia Conservation") in exchange for a capital contribution of \$3,816,000. On December 30, 2005, the LLC made certain charitable contributions, including two gifts of conservation easements, (one to the Nature Conservancy and the other to the Albemarle County Public Recreational Facilities Authority) and a third gift of a fee interest (to the Nature Conservancy). Under Virginia law in effect at the time, the donor of a conservation easement was entitled to a state charitable tax credit equal to 50% of the fair market value of the property donated. Based on an appraisal undertaken at the time of the gift, the taxpayers were allocated state tax credits totaling roughly \$7.4 million. Under the terms of the amended LLC operating agreement, \$7.2 million of these credits were allocated to Virginia Conservation.

The central tax question in the *Route 231, LLC* litigation was whether the combined capital contribution by Virginia Conservation and subsequent allocation of the lion's share of the tax credits to Virginia Conservation should be treated as a "disguised sale" of the credits under section 707 of Subchapter K. The Tax Court determined that this was indeed a disguised sale and the Fourth Circuit agreed. For present purposes, the relevant aspect of the *Route 231, LLC* outcome concerns the federal income tax consequences of that sale. That is, once the determination is made that the substance of the transaction is a sale of the credits from Route 231, LLC to Virginia Conservation on December 30, 2005, what are the federal income tax consequences of that sale to Route 231, LLC?

We know that the LLC reported that it had made noncash charitable contributions for tax year 2015 in the amount of \$14,831,967, representing the full value of the three charitable gifts, undiminished by the \$7,415,983 worth of state charitable tax credits granted by Virginia as a result of the gifts. We also know that the IRS did not challenge that return position, but rather took the view that the taxpayer sold tax credits with a zero basis on December 30, 2005. Here again we see the same analysis as applied in the *Tempel* decision discussed above. Where a donor makes a gift entitling her to a state charitable tax credit: (1) the amount of the federal charitable contribution deduction is the full value of the gift, undiminished by the state tax credits, and (2) any subsequent sale of the credits is treated as a sale of a zero basis asset since the credits are not acquired by purchase but rather result from the unilateral action of the government to confer a lesser tax detriment on the party who has chosen to make the charitable transfer. In summary, this application accords with the Full Deduction Rule expressed in CCA 201105010 and *Tempel v. Commissioner*.

SWF Real Estate, LLC v. Commissioner.³⁴ In a separate but virtually identical case, the Tax Court in *SWF Real Estate, LLC v. Commissioner* addressed the same issues raised in *Route 231, LLC*. As with *Route 231*, the taxpayer purchased real estate in Albemarle County, Virginia (Sherwood Farm). Relying on the same Virginia statute (i.e., the Virginia Land Preservation Tax Credit Program), on December 29, 2005 SWF executed a deed of conservation easement conveying the easement to the Albermarle County Public Recreational Facilities Authority, a governmental body of Albermarle County and political subdivision of the Commonwealth of Virginia. According to an appraisal undertaken in early December 2005, the easement had a value of \$7,398,333, meaning that its donation to the government would generate state tax credits in the amount of \$3,699,167. On its federal income tax return for 2005, the taxpayer reported a noncash charitable contribution of \$7,398,333 — i.e., the full amount of the gift, undiminished by the state tax credits generated by the gift.

As with *Route 231, LLC*, the primary question in *SWF Real Estate, LLC* concerned whether an allocation of the tax credits to a new partner (in fact, the same entity – Virginia Conservation) should be treated as a “disguised sale” under section 707. And as in that prior case, the court determined that there was in fact a disguised sale of the state tax credits to Virginia Conservation. For present purposes, however, the more relevant holding of *SWF Real Estate, LLC* concerns the *amount* of the charitable contribution allowed for 2005. While the taxpayer had claimed a noncash contribution of \$7,398,333, the Tax Court considered alternative appraisals and determined that the appropriate amount of the charitable contribution deduction was \$7,350,000. While this allowed deduction is slightly lower than the claimed amount, it is noteworthy that the amount of the charitable contribution deduction was **not** reduced by the state tax credits. Thus, like the prior cases of *Tempel* and *Route 231, LLC*, the Tax Court’s holding in *SWF Real Estate, LLC* once again applied the Full Deduction Rule in determining the amount of the allowable charitable contribution deduction.

Maines v. Commissioner.³⁵ One final post-CCA 201105010 judicial opinion deserves mention. Although it does not involve charitable contributions, the Tax Court’s decision in *Maines v. Commissioner* is significant because of its discussion of the federal income tax treatment of state tax credits. The taxpayers in *Maines* owned interests in an S Corporation and a partnership, both of which had made certain investments in New York entitling them to three state tax credits: the EZ Investment Credit, the EZ Wage Credit, and the QEZE Credit for Real Property Taxes. Eligibility for these credits required investment in certain impoverished areas designated by the state. While eligibility depended on the entity meeting the investment requirements, the credits passed through to the taxpayers on their individual returns. The EZ Investment Credit, equal to eight percent of certain qualifying

³⁴ T.C. Memo 2015-63.

³⁵ 144 T.C. 123 (2015).

investments in tangible property, could be claimed against income tax or corporate franchise tax and the taxpayer could carry forward any unused portion or receive half of the excess as a refund. Similarly, the EZ Wage Credit was first used to reduce corporate franchise or income tax liability with any excess credit either carried forward or partially refunded, at the taxpayer's election. Finally, the QEZE Real Property Tax Credit was calculated by reference to real property taxes previously paid by the qualifying business but the credit was claimed by the taxpayers on their individual income tax return.

The Tax Court's holding in *Maines* is consistent with the approach outlined in Rev. Rul. 79-315, discussed above. First, where a credit entitles a taxpayer to a refund of a prior year's tax liability, the taxability of the refund is determined under the tax benefit rule. This holding applied to the QEZE Credit for Real Property Taxes and is consistent with Holdings (1) and (2) of Rev. Rul. 79-315. Second, where a credit is applied to reduce the current year's tax liability, the credit is not taxable or otherwise treated as an item of income but rather simply reduces a tax obligation. This holding applied to the nonrefundable portions of the EZ Investment Credit and the EZ Wage Credit and is consistent with Holding (3) of Rev. Rul. 79-315. Beyond these two holdings, the court also concluded that the taxpayer must include in income the *refundable* portion of the credits.³⁶ Thus, the holding in *Maines* illustrates an important limitation on the principle underlying the Full Deduction Rule. If a state charitable tax credit is refundable, entitling a donor not only to reduce her state tax liability but also secure a refund to the extent that the credit exceeds tax owed, then it is possible that the refundable portion of the credit would be treated as a payment from the state rather than a mere reduction, or potential reduction in tax liability.

Randall v. Loftsgaarden. To our knowledge, the Supreme Court has addressed the federal income tax treatment of tax credits in only one case: *Randall v. Loftsgaarden*.³⁷ The petitioners in that case purchased interests in a limited partnership formed by the respondent to build and operate a motel. The respondent marketed the scheme as a tax shelter and promised substantial after-tax returns for investors in the top income tax brackets. While the partnership did generate tax benefits for the petitioners in its early years, the enterprise ultimately failed, and the petitioners successfully sued the respondent for securities fraud. The issue before the Supreme Court concerned the damages to which the petitioners were entitled. The relevant provision of the Securities Act of 1933, section 12(2), provides for recovery in certain cases equal to "the consideration paid for such security with interest thereon, *less the amount of any income received thereon*."³⁸ The

³⁶ Id. (holding that the "excess portion that remains after first reducing state-tax liability and that may be refunded in an accession to the Maineses' wealth, and must be included in their federal gross income under section 61.")

³⁷ 478 U.S. 647 (1986).

³⁸ 15 U.S.C. § 77(a).

question for the Court was whether the petitioners' damages should be reduced by the value of the tax benefits they received from their investment.³⁹

By an 8-1 vote, the Court found in favor of the petitioners. According to the Court, "§ 12(2)'s offset for 'income received' on the security does not encompass the tax benefits received by defrauded investors by virtue of their ownership of the security, because such benefits cannot, under any reasonable definition, be termed 'income.'"⁴⁰ The Court went on to say:

"[T]he 'receipt' of tax deductions or credits is not itself a taxable event, for the investor has received no money or other 'income' within the meaning of the Internal Revenue Code. See 26 U.S.C. § 61. Thus, we would require compelling evidence before imputing to Congress an intent to describe the tax benefits an investor derives from tax deductions or credits attributable to ownership of a security as 'income received thereon.'"⁴¹

Randall's holding is about a provision of securities law and thus this passage about the income tax treatment of credits is dicta. Furthermore, *Randall* does not address the central question of whether a tax credit should be treated as a quid pro quo return benefit for purposes of section 170. Nevertheless, *Randall* clearly addresses—and clearly dismisses—the possibility that the amount of a credit should be includible in income for purposes of section 61. In this respect, the case provides solid support for the conclusion common to Rev. Rul. 79-315, *Snyder*, *Tempel*, *Maines*, and the 2011 IRS memo that tax credits are not an item of income. Put another way, the Court's statement that tax benefits "cannot, under any reasonable definition, be termed 'income,'" though dicta, would loom large over any effort by the IRS to argue otherwise. As we explain below, there are good reasons for so many authorities to reach the same conclusion.

Arizona Christian School Tuition Organization v. Winn.⁴² One additional U.S. Supreme Court decision deserves mention because of its extended discussion of state charitable tax credits. *Winn* involved an Establishment Clause challenge to Arizona's system of providing 100% charitable tax credits for donations to School Tuition Organizations (STOs) that fund tuition scholarships to private schools, including religious schools. A group of Arizona taxpayers challenged the constitutionality of this program, but the Supreme Court dismissed their challenge on the basis that the taxpayers lacked the required "standing" under Article III of the Constitution. The court's analysis of the standing issue involved considering an earlier standing case, *Flast v. Cohen*.⁴³ In making their argument that they

³⁹ *Randall*, 478 U.S. at 649-55.

⁴⁰ *Id.* at 656.

⁴¹ *Id.*

⁴² 563 U.S. 125 (2011).

⁴³ 392 U.S. 83 (1968).

had standing under *Flast*, the respondents in *Winn* alleged that Arizona's 100% tax credits were "best understood as a governmental expenditure" and that by making donations entitling them to 100% state income tax credits, donors to STOs were "in effect ... paying their state income tax to STOs."

In his opinion for the majority, Justice Kennedy rejected both of these arguments. As to whether state tax credits should be understood as a government expenditure, the Court noted simply "[t]hat is incorrect" and said instead that tax credits are an instance of "the government declin[ing] to impose a tax..." The Court did not characterize the granting of state tax credits as a transfer of money or other property to the taxpayer (the essential elements of a *quid pro quo* transfer). Rather, "[w]hen Arizona taxpayers choose to contribute to STOs, they are spending their own money, not money the State has collected from respondents or from other taxpayers." The Court also emphasized that donations to Arizona STOs were fully voluntary, concluding that "respondents and other Arizona taxpayers remain free to pay their own tax bills, without contributing to an STO" or, alternatively, they could "contribute to an STO of their choice, either religious or secular" [or] "other charitable organizations, in which case respondents may become eligible for a tax deduction or a different tax credit." Significantly, the point here seems to be that, when an individual makes a gift to an STO, the Supreme Court regards that act as a wholly voluntary private decision, despite the fact that the gift generates a 100% tax credit, reducing the donor's tax liability on a dollar-for-dollar basis.

The second element of the Court's analysis is perhaps even more relevant to the Full Deduction Rule. Recall that in CCA 201105010, when the IRS embraced the Full Deduction Rule, it also noted that "[t]here may be unusual circumstances in which it would be appropriate to recharacterize a payment of cash or property that was, in form, a charitable contribution as, in substance, a satisfaction of tax liability." In *Winn*, the Supreme Court appears to express the view that donations generating a 100% state tax credit are not one of those circumstances: "Like contributions that lead to charitable tax deductions, contributions yielding STO tax credits are not owed to the State and, in fact, pass directly from taxpayers to private organizations. Respondents' contrary position [that a tax credit donation constitutes a satisfaction of a tax liability] assumes that income should be treated as if it were government property even if it has not come into the tax collector's hands."⁴⁴

⁴⁴One might argue that the court's characterization of STOs as "private organizations" is an essential element of the Court's analysis here, but the "private" aspect of these organizations cannot be essential to the holding. First, Congress has determined that both public and private organizations are entitled to receive deductible charitable donations (26 U.S.C. 170(c)). There is no favored "private" category. Second, treating tax credits as a *quid pro quo* only in the case of donations to public entities (but not in the case of donations to private organizations) would run afoul of longstanding precedent that the "return benefit" in *quid pro quo* transfers need not come directly from the donee organization but can also consist of indirect benefits (see e.g., Singer

Thus, *Winn* confirms two essential insights regarding the fundamental nature of state charitable tax credits: (1) when the government grants charitable tax credits to a donor, it is not transferring money, property, or anything of value to the donor, and (2) a voluntary donation of the donor's resources to a state-designated organization does not constitute the "satisfaction of tax liability" even where the donation results in a dollar-for-dollar state tax credit.⁴⁵ While *Winn* is not itself a tax case, it should be clear that these two insights are in full accord with all of the other judicial and administrative pronouncements supporting the Full Deduction Rule.

State Tax Credits as a "Lesser Tax Detriment"

Beyond the several cases discussed above, there are of course many other instances where a taxpayer is entitled to a state tax credit for one reason or another. In all of these instances, it is necessary to determine the federal income tax consequences of a taxpayer's receipt of the state tax credit. Because the situations are so numerous and varied, it is not possible to describe them here. It bears noting, however, that in each of these instances the IRS has relied upon the exact same principle underpinning the Full Deduction Rule—i.e., the principle that nonrefundable tax credits should be regarded merely as conferring a "lesser tax detriment" rather than as a payment from the state.

For example, the IRS concluded that the nonrefundable portion of a Minnesota state income tax credit granted to any resident that is or was in active military service should be treated as a reduction in state tax liability rather than a payment from the state.⁴⁶ Similarly, the IRS concluded that the nonrefundable portion of a Massachusetts state income tax credit granted to certain low-income taxpayers who paid real estate taxes or rent should be treated as a reduction in state tax liability rather than as a payment from the state

Company v. United States, 449 F.2d 413, 422 (Ct. Cl. 1971). The tax credits in *Winn*, and other such cases, were only given to organizations that satisfied extensive state criteria, as the Court clearly understood. *Winn*, 563 U.S. 130-31. If a credit for donations to a state-established fund is a problem (and it is not), then why should a credit for donations to a state-blessed fund not also be a problem? In both cases, the donated resources are directed to services and activities determined by the state. Thus, any claim that state charitable tax credits constitute a *quid pro quo* only in the case of gifts to public entities is not consistent with current law, and any claim that such credits should be uniquely disfavored does not rest on a solid analytic distinction. Finally, and most crucially, as explained above, federal tax law has addressed this specific issue and has never regarded any tax benefits, either federal or state, and whether in the form of deductions or credits, as a *quid pro quo* benefit requiring a reduction in the taxpayer's federal charitable contribution deduction.

⁴⁵ As explained further below, we have some doubts as to whether that second point is a reasonable conclusion. Nevertheless, the Supreme Court's views on this issue are certainly relevant in determining the circumstances when a voluntary gift generating state credits should be regarded as, in substance, the payment of a tax.

⁴⁶ IRS Chief Counsel Advisory 200708003.

government.⁴⁷ In yet another advisory memorandum concerning Massachusetts, the IRS considered the federal income tax consequences of five separate state tax credit programs: (1) Brownfields Tax Credit, (2) Motion Picture Tax Credit, (3) Historic Rehabilitation Tax Credit, (4) Low-Income Housing Tax Credit, and (5) Medical Device Tax Credit. Here again the IRS recited the longstanding principle discussed above:

“The taxpayer that originally receives – that is, qualifies for – one or more of the described credits is not viewed as having received property in a transaction that results in the realization of gross income under § 61. Generally, a state tax credit, to the extent that it can only be applied against the original recipient’s current or future state tax liability, is treated for federal income tax purposes as a reduction or potential reduction in the taxpayer’s state tax liability, not as a payment of cash or property to the taxpayer that is includible in gross income under § 61.”⁴⁸

In one particularly revealing passage, appearing in the first footnote of CCA 201147024, the IRS observed that *“we do not agree that a such a reduction in a taxpayer’s potential tax liability is the equivalent of a payment to the taxpayer...; instead, as stated in the text, in the hands of the taxpayer that originally qualifies for the benefit, it simply enters into the computation of the taxpayer’s state or local tax liability and is reflected in the amount of the taxpayer’s § 164 deduction.”*⁴⁹ It should be apparent from the discussion above that this italicized passage is not anomalous. Rather, this principle has surfaced repeatedly throughout federal tax law, in a variety of settings, whenever a question relating to state tax credits arises. This is the sense in which the principle is “trans-substantive” — i.e., it applies not only in the context of charitable contributions generating state tax credits but in a wide range of other contexts as well.

Policy Considerations in Support of the Full Deduction Rule

As noted above, the Full Deduction Rule is discussed and supported in cases involving odd fact patterns, such as the sale of tax credits in *Tempel, Route 123, LLC* or *SFW Real Estate, LLC*. There are no cases challenging the rule in its common application: when a taxpayer takes a full federal deduction notwithstanding state tax credits that offset some but not 100% of the cost. The rule in that situation appears to be too obvious to be challenged or need defense. The 2011 IRS memo confirms the rule but does not discuss its justification. This is also consistent with a view that the rule is well settled law.

We can think of at least three policy considerations underlying the Full Deduction Rule in those circumstances.

⁴⁷ IRS Chief Counsel Advisory 201423020.

⁴⁸ IRS Chief Counsel Advisory 201147024.

⁴⁹ *Id.* (emphasis added).

First, the rule reduces arbitrariness and significant computational and administrative difficulties. The most likely alternative rule would limit the deduction by the amount of state tax benefit. Under that rule, the amount of the federal tax charitable deduction would vary from state to state, and vary from taxpayer to taxpayer within each state. This would be arbitrary in itself, and raise practical difficulties for taxpayers and tax agencies. A taxpayer would learn the amount of her federal deduction only by doing simulations at the time of filing; first simulating her state tax liability with the contribution, and then without the contribution. She would not know the amount of her deduction when making the contribution. The simulations would be burdensome and confusing to taxpayers, and the fact that the amount of deduction could not be known at the time of the contribution would create uncertainty that would likely limit contributions. This alternative rule would also be burdensome to the IRS, since it could challenge a deduction only by making similar simulations of the taxpayer's state tax liability. These difficulties would be magnified if states adopted the federal approach, so that state benefits were limited by the federal benefits, just as federal benefits were limited by state benefits. At that point, determining the amount of federal or state benefit would require the use of an algebraic formula that took the limitation of both benefits into account. Such a calculation would be beyond the comprehension of all but a few taxpayers or tax preparers. Variants of this alternative rule - such as denying a deduction when the state tax benefit reached a certain point - would require similarly confusing calculations, and have the further disadvantage of arbitrariness, creating a "cliff effect" for taxpayers who fall just short of the acceptable benefit.

Second, the Full Deduction Rule is consistent with the fundamental principles that underlie the concept of taxable income. The federal tax laws have historically recognized the entirety of certain state taxes as a deduction. However, federal law has never attempted to go beyond those easily determined figures by inquiring as to whether the internal calculations of state tax liability generates federal taxable income. There is a good reason for this. It is impossible to know whether the combination of rates, deductions, credits and state services a taxpayer receives makes her better or worse off in a way that can be recognized by a concept such as federal taxable income. Theories on which to base taxable income, such as the Haig-Simons definition of income, have never been understood to incorporate this determination. The numerous judicial and administrative authorities cited above likewise reflect a judgment not to regard the various credits and deductions allowed in computing state tax liability as producing taxable income.

Finally, the Full Deduction Rule is supported by considerations of federalism. State credits in this context are used to stimulate contributions that impact state programs and state residents. For example, the Colorado conservation credits described above put land in the public trust for the benefit of residents (and visitors). Contribution-related credits enacted at the state level serve a variety goals, affecting not only the taxpayers who qualify for the credits, but the wider public as well. The Full Deduction Rule is properly neutral toward these state initiatives.

In some circumstances, states have enacted tax credits that offset 100% of the cost of contributions. That is true with respect to school tuition tax credits adopted in several states, as well as the Cultural Trust credit adopted by Oregon. Currently, these contributions qualify under the Full Deduction Rule. Many of the arguments behind the Full Deduction Rule apply to these credits as well. For example, these credits increase spending in targeted areas, and affect the lives of state residents. These credits would be supported by considerations of federalism. However, other policy considerations in support of Full Deduction might not apply to these credits. For example, a rule that treated these fully offset contributions as the equivalent of a tax would avoid many of the difficult calculation issues described above. (It would, however, create an arbitrary “cliff effect,” as 100% offset contributions were treated as taxes, while other creditable contributions qualify for a deduction of the full amount, undiminished by the value of the credit.) The administrative considerations supporting the Full Deduction Rule in other cases might not apply here.

Contributions that offset state taxes on a one-to-one basis and were not specifically targeted to taxpayer-directed areas (such as conservation or education) might also be subject to recharacterization as a tax under common-law tax doctrines such as substance over form. In its 2011 advisory memo embracing the Full Deduction Rule, the IRS stated *“There may be unusual circumstances in which it would be appropriate to recharacterize a payment of cash or property that was, in form, a charitable contribution as, in substance, a satisfaction of tax liability.”*⁵⁰ We have no way of knowing what sort of “unusual circumstances” the IRS may have had in mind when it included this passage in its 2011 advisory memorandum. One could imagine the IRS taking the position that state charitable tax credits set to 100% of the amount donated should be treated “as, in substance, a satisfaction of tax liability.” But since the IRS and the courts have consistently allowed a full deduction for charitable contributions, without any reduction for state tax credits, we are left to speculate about what the IRS might have meant.

We take no position as to whether the IRS would attempt to challenge a deduction for a contribution that was 100% offset by tax credits, and no position as to whether that challenge would be successful. For state charitable tax credits less than 100%, more difficult line-drawing questions arise. There is no clear legal basis for differentiating among state charitable tax credits with varying credit percentages, and treating all charitable tax credits as a *quid pro quo*, requiring the donor to reduce the amount of their federal deduction by the value of the credit, would not only be inconsistent with the legal precedent but would also entail considerable complexity, both for taxpayers and tax administrators. Thus, we believe that current law supports the Full Deduction Rule in the case of donations where the donor qualifies for state charitable tax credits equal to less than 100% of the donation. While legal challenges to charitable contribution deductions arising from such donations cannot be ruled out, in our view those challenges should fail

⁵⁰ CCA 201105010 (emphasis added).

due to the decades of legal precedent supporting the Full Deduction Rule. And while Congress could of course reject those legal precedents and require a new approach through changes to the Internal Revenue Code, the policy considerations analyzed above should give Congress pause before doing so. At the very least, lawmakers should think carefully about administrability concerns, federalism values, and the practical impact on the more than one hundred existing state charitable tax credit programs in 33 states before upending the well-settled Full Deduction Rule.

Joe Bankman, Stanford Law School

David Gamage, Indiana University School of Law

Jacob Goldin, Stanford Law School

Daniel Hemel, University of Chicago Law School

Darien Shanske, UC Davis School of Law

Kirk Stark, UCLA School of Law

Dennis J. Ventry, UC Davis School of Law

Manoj Viswanathan, UC Hastings School of Law

Appendix A

Partial Inventory of Charitable Tax Credits available
under State Individual Income Tax Statutes

State	Title of Credit	Description	Amount of Credit	Statute
Alabama	Credit for contributions made to a scholarship granting organization	Contributions to Scholarship Granting Organizations (SGOs), nonprofits that provide private school scholarships to students in need.	100% of the total contributions up to 50% of the tax liability of the taxpayer, not to exceed \$50,000; a taxpayer may carry forward a tax credit for up to three years; statewide cumulative \$30 million per year.	Ala. Code § 16-6D-9.
Alabama	Credit for contributions made to Career-Technical Dual Enrollment Program	Contributions to the Department of Postsecondary Education for qualifying educational expenses directly associated with the Career-Technical Dual Enrollment Program, a program for eligible high school students to enroll in college-level career technical education courses offered at Alabama Community College System institutions.	50% of the total contributions up to 50% of the tax liability of the taxpayer, not to exceed \$500,000; a taxpayer may carry forward a tax credit for up to three years; statewide cumulative \$5 million per year.	Ala. Code § 16-60-351. See also definitions at Ala. Code § 16-60-350.
Alabama	Growing Alabama Credit	Contributions to approved local economic development organizations. The Growing Alabama credit is repealed following the close of fiscal year 2020. The repeal will not cause a reduction or suspension of any credits awarded for years during which the credit was in effect.	100% (?) of the total contributions up to 50% of the tax liability of the taxpayer; a taxpayer may carry forward a tax credit for up to five years; statewide cumulative \$10 million per year. To the extent that a Growing Alabama credit is used by a taxpayer, the taxpayer will not be allowed any deduction which would otherwise been allowed for the taxpayer's contribution.	Ala. Code § 40-18-413
Alabama	Neighborhood infrastructure authority project credit	Voluntary assessments paid under the Neighborhood Infrastructure Incentive Plan Act of 2011 for neighborhood infrastructure projects. Note that this Act expired Dec. 31, 2015. However, all local neighborhood infrastructure authorities created pursuant to the Act, in existence as of Dec. 31, 2015, must continue in existence until all existing projects of the authority are completed and the authority seeks dissolution.	10% of the amount of assessment paid, not to exceed \$1,000 in any tax year, for a period not exceeding 10 successive tax years.	Ala. Code § 11-71-11. See also definitions at Ala. Code § 11-71-2 and sunset provision at Ala. Code § 11-71-12.
Arizona	Contributions to qualifying charitable organizations	Contributions to a qualifying charitable organization other than a qualifying foster care charitable organization	Up to \$400 for a single individual or head of household or \$800 for a married couple filing jointly; unused credit may be carried forward for up to five years.	Ariz. Rev. Stat. Ann. § 43-1088(A)
Arizona	Contributions to qualifying foster care charitable organizations	Contributions to a qualifying foster care charitable organization	Up to \$500 for a single individual or head of household or \$1,000 for a married couple filing jointly; unused credit may be carried forward for up to five years.	Ariz. Rev. Stat. Ann. § 43-1088(B)

State	Title of Credit	Description	Amount of Credit	Statute
Arizona	Contributions to private school tuition organization	Contributions to a school tuition organization (STO)	For tax year 2016, up to \$545 for a single individual or head of household or \$1,090 for a married couple filing jointly; these figures are adjusted annually for inflation.	Ariz. Rev. Stat. Ann. § 43-1089
Arizona	Contributions to certified school tuition organization -- individual	Contributions to a school tuition organization (STO), if the taxpayer's contribution to an STO exceeds the maximum contribution allowed for the credit for contributions to private STO	For tax year 2016, up to \$542 for a single individual or head of household or \$1,083 for a married couple filing jointly; these figures are adjusted annually for inflation; unused credit may be carried forward for up to five years.	Ariz. Rev. Stat. Ann. § 43-1089.03
Arizona	Pro rata credit for contributions by an S corporation to school tuition organizations	Pro rata amount of contributions made by an S corporation pursuant to Ariz. Rev. Stat. Ann. §43-1183(F) or Ariz. Rev. Stat. Ann. §43-1184(F) or both (§43-1183 provides a corporate income tax credit for voluntary cash contributions to a certified school tuition organization, and §43-1184 provides a corporate income tax credit for voluntary cash contributions to certified school tuition organizations for displaced students or students with disabilities).	Co-Owners of the S corporation may each claim the pro rata share of the credit allowed under the relevant corporate tax statutes based on their ownership interests; the total credits allowed to all the owners may not exceed the amount that would have been allowed a sole owner of the corporation; unused credit may be carried forward to up to five years	Ariz. Rev. Stat. Ann. § 43-1089.04
Arizona	Contributions made or fees paid to public schools	Contributions made (or fees paid) to a public school in Arizona for: (1) standardized testing for college credit or readiness offered by a educational testing organization, (2) career and technical education industry certification assessment, (3) prep. courses and materials for standardized testing, (4) CPR training, (5) extracurricular activities, or (6) character education programs.	Up to \$200 for a single individual or head of household or \$400 for a married couple filing jointly; unused credit may be carried forward to up to five years	Ariz. Rev. Stat. Ann. § 43-1089.01
Arizona	Credit for donation of a school site	Donation of real property and improvements to a school district or charter school for use as a school or as a site for the construction of a school.	30% of the fair market value of real property and improvements donated.	Ariz. Rev. Stat. Ann. § 43-1089.02
Arizona	Credit for donations to the military family relief fund	For tax years Dec. 31, 2007 through Dec. 31, 2018, credit for donations made to the Military Family Relief Fund.	Up to \$200 for a single taxpayer \$400 for a married couple filing jointly or the amount of tax liability after all other allowable credits are applied, whichever is lowest.	Ariz. Rev. Stat. Ann. § 43-1086
Arkansas	Contributions in Aid of Construction of Public Roads	Contributions in aid of construction of public roads project to the Public Roads Incentive Fund.	33% of the contribution, no to exceed 50% of the net Arkansas state income tax liability after all other credits and reductions have been calculated; unused credit may be carried forward for three years.	Ark. Code Ann. § 15-4-2306

State	Title of Credit	Description	Amount of Credit	Statute
Arkansas	Wetland and riparian zone conservation tax credit	Donations of wetland and riparian zone qualified real property interest	50% of the donated property's fair market value (excluding short term capital gain), up to \$50,000; the credit for a tax year cannot exceed the lesser of tax due or \$5,000; unused credit may be carried forward for nine years.	Ark. Code Ann. § 26-51-1505(b)
California	College Access Tax Credit (Prior statute repealed as of Dec. 1, 2017, but new statute authorizing the credit through 2022 became effective January 1, 2018. See the statutes cited at the right.)	Contributions to the College Access Tax Credit Fund, as allocated by the California Educational Facilities Authority	50% of the contribution; capped at \$500 million statewide.	Cal. Rev. & Tax. Code § 17053.87 (current version). See also Cal. Rev. & Tax. Code § 17053.86 (repealed operative Dec. 1, 2017)
California	Credit for donated agricultural products	Donation of fresh fruits or vegetables to a food bank located in California	15% of the qualified value of the fruits or vegetables	Cal. Rev. & Tax. Code § 17053.88.5
California	Credit for transportation of donated agricultural products	Costs incurred in connection with the transportation of agricultural products donated to a nonprofit charitable organization	50% of the cost paid or incurred in connection with the transportation of the donated products; if the credit is claimed, any deduction otherwise allowed is reduced by the amount of the credit allowed; excess credits may be carried over until exhausted	Cal. Rev. & Tax. Code § 17053.12
California	National heritage preservation tax credits (This credit is scheduled to expire June 30, 2020)	Contribution of property that has been approved for acceptance by the Wildlife Conservation Board	55% of the fair market value of the property; this credit is in lieu of any other credit or deduction; excess credits can be carried over for up to 15 years	Cal. Rev. & Tax. Code § 17053.30
Colorado	Child Care Contribution Credit (This credit is scheduled to expire Jan. 1, 2020)	Monetary contributions to a qualifying child care facility or program to promote child care in Colorado for children aged 12 or under; in-kind contributions are not eligible for credit	50% of the total qualifying contribution up to \$100,000 or the taxpayers actual tax liability, whichever is less; excess credit can be carried forward for up to five years	Colo. Rev. Stat. Ann. § 39-22-121
Colorado	Credit for donation to food banks (This credit is scheduled to expire Jan. 1, 2020, and the credit is repealed effective Jan. 1, 2025)	Food donated to hunger relief charitable organizations; the credit may not be claimed by taxpayers who have claimed the corporate tax credit for crop or livestock contributions or who claim a deduction for the food donation as permitted under state law	25% of the wholesale market price or 20% of the most recent sale price, not to exceed \$5,000; excess credit may be carried forward for up to five years	Colo. Rev. Stat. Ann. § 39-22-536

State	Title of Credit	Description	Amount of Credit	Statute
Colorado	Credit for contributions to enterprise zone administrators	Monetary or in-kind contribution to implement the economic development plan for an enterprise zone to the designated enterprise zone administrator or to a program or organization certified to receive contributions by the zone administrator; no certification is required if the contribution is less than \$250	25% of the total value of the contribution as certified by the zone administrator up to \$100,000 or the total income tax due, whichever is less; in-kind contributions cannot exceed 50% of the total credit claimed, i.e. the credit for in-kind contributions is no more than 12.5% of the value of the contribution up to a maximum credit of \$50,000; excess credits can be carried forward for up to five years	Colo. Rev. Stat. Ann. § 39-30-103.5
Colorado	Gross conservation easement credit	Donations of all or part of the value of a perpetual conservation easement in gross on property they own to a governmental entity or charitable organization created at least two years before receipt of the conservation easement; the donation must be of a perpetual conservation easement in gross on real property located in Colorado and must qualify as a qualified conservation contribution	75% of the first \$100,000 of the fair market value of the donated portion of the conservation easement in gross when created and 50% of all amounts of the donation over \$100,000, up to a credit cap of \$1.5 million per donation; if a charitable deduction is claimed for federal income tax purposes, the amount deducted from federal taxable income must be added back to federal taxable income to determine Colorado taxable income	Colo. Rev. Stat. Ann. § 39-22-522
Colorado	Water resource conservation and development (Not available as of Jan. 1, 2015; statute is repealed effective Dec. 31, 2024)	Subject to available funding, the Colorado Water Conservation Board can approve an instream flow incentive tax credit of water rights for income tax years beginning Jan. 1, 2009 and ending before Jan. 1, 2015; the credit is only for permanent transfers of water rights on a finding that the proposed donation will preserve the environment; the credit is not available for a water right that is for irrigation on land for which a conservation easement tax credit is claimed unless the water rights is specifically excluded from the terms of that easement	The amount of credit is determined by the Colorado Water Conservation board and may not exceed one-half the value of the water right proposed to be donated; the Board cannot issue a credit certificate if the aggregate sum of credits approved and not yet eligible to be taken exceeds \$2 million; excess credit cannot be carried forward	Colo. Rev. Stat. Ann. § 39-22-533
Colorado	Repealed July 1, 2010 -- High technology scholarship program	Before the repeal -- Monetary contributions to the Colorado High Technology Scholarship Program; donations of stocks and bonds did not qualify	25% of the total monetary contributions up to 15% of the income taxes due for the year the credit was claimed; excess credit could not be carried forward	Colo. Rev. Stat. Ann. § 39-22-523

State	Title of Credit	Description	Amount of Credit	Statute
Delaware	Land & Historic Resource Conservation Tax Credit	Permanent gifts of land or interest in land to public agencies and qualified private non-profit charitable organizations for purposes of open space, natural resource, biodiversity conservation or historic preservation.	40% of the gift's appraised value; \$50,000 per taxpayer; Statewide \$1 million per year.	30 Del. Code Ann. § 1804
Delaware	Neighborhood Assistance Credit	Credit for providing "neighborhood assistance" and for making contribution to neighborhood organizations that provide neighborhood assistance in an impoverished area or for low and moderate income families.	50% of the amount contributed; may not exceed \$50,000 per taxpayer, per year and no taxpayer can receive more than \$100,000 in tax credits during any three-year period; capped at \$500,000/year state-wide.	30 Del. Code Ann. § 2004
District of Columbia	Farm to food donation credit -- repealed effective April 7, 2017	Prior to the repeal -- credit for food commodity donations to a District of Columbia food bank or shelter recognized as a tax exempt organization.	Prior to the repeal -- 50% of the value of the contributions up to \$2,500 per taxpayer; if the taxpayer elects to claim the credit, a charitable donation deduction will not be allowed; unused credit may be carried forward for five years	D.C. Code Ann. § 47-1806.14 (repealed)
Georgia	Credit for donation of real property for conservation purposes	Donation of fee-title lands or permanent conservation easements to a government entity or qualified organization.	25% of the fair market appraised value (or the difference between the fair market value and the amount paid to the donor); not to exceed \$500,000; Statewide \$30 million per year	Ga. Code Ann. § 48-7-29.12
Georgia	Tax credit for donations to public schools	Donations to the Public Education Innovation Fund Foundation for awarding grants to public schools in Georgia (effective January 2018)	The lower of the amount donated or \$1,000 (single individual or HOH), \$2,500 (married couple filing jointly), or \$10,000 (individual who is a member of a limited liability company, a shareholder of a S corporation, or a partner in a partnership; but only on portion of the income on which the tax was actually paid by the individual member of the pass through entity). Capped at \$5 million statewide per year.	Ga. Code Ann. § 48-7-29.21
Georgia	Georgia Qualified Education Expense Tax Credit	Eligible private citizens and corporations receive tax credits for donations to Student Scholarship Organizations (SSOs) who provide student scholarships to parents of eligible children who plan to attend private schools. Amount of credit can be carried forward for five years.	Corporations are limited to a credit worth 75 percent of the its total income tax liability. Individuals are limited to a credit worth up to \$1,000 for an individual, \$2,500 for a married couple, or \$10,000 for an owner for a pass-through business entity. Capped at \$58 million statewide per year.	Ga. Code Ann. § 48-7-29.16

State	Title of Credit	Description	Amount of Credit	Statute
Hawaii	School Repair and Maintenance Credit	Contributions of in-kind services for the repair and maintenance of public schools in Hawaii.	10% of the value of contributions of in-kind services to the Hawaii school repair and maintenance fund for that taxable year. Credit is limited to \$4,000 in credits per taxpayer, and \$250,000 in credits statewide.	Haw. Rev. Stat. §235-110.2(a)
Idaho	Tax credit for contributions to educational entities	Qualified cash contributions that taxpayers make to qualified educational entities	50% of the qualified contributions to qualified educational entities, capped at the lesser of \$500 (\$1,000 for joint returns) or 50% of the taxpayer's total income tax liability for the year. (For corporations, capped at lesser of \$5,000 or 10% of total income or franchise tax liability).	Idaho Code §63-3029A; Idaho Admin. Rules §35.01.01.705(01)
Idaho	Tax credit for contributions to youth and rehabilitation facilities, centers for independent living, and nonprofit substance abuse centers	Cash or good donations a qualified youth or rehabilitation facility (or the facility's foundation) located in Idaho, to a qualified center for independent living in Idaho, or to a nonprofit substance abuse center licensed by the Idaho department of Health and Welfare	50% of the amount contributed, limited to the lesser of 20% of the taxpayer's Idaho tax liability or \$100 per taxpayer (\$200 on a joint return).	Idaho Code §63-3029C(1); Idaho Admin. Rules §35.01.01.730(02)
Illinois	Tax credit for affordable housing donations	Donation (money, securities, or real or personal property) under the Illinois Housing Development Act for the development of affordable housing in Illinois is entitled to a credit.	50% of the value of the donation	35 Ill. Comp. Stat. Ann. 5/214
Illinois	Invest in Kids Credit	A taxpayer who makes authorized contributions to scholarship granting organizations may take a credit against Illinois income taxes under the Invest in Kids Act for tax years beginning on or after January 1, 2018, and ending before January 1, 2023	75% of the total amount of qualified contributions made by the taxpayer during a taxable year, not to exceed a credit of \$1 million per taxpayer. The aggregate amount of all credits the Illinois Department of Revenue (Department) may award in any calendar year may not exceed \$75 million.	35 Ill. Comp. Stat. Ann. 5/224; 35 Ill. Comp Stat. Ann. 40/10
Indiana	Credit for contributions to Indiana institutions of higher education	Contributions to colleges located in Indiana; corporations or foundations organized and operated solely for the benefit of such colleges; and Associated Colleges of Indiana.	50% of contributions (not exceed \$100 in the case of a single return or \$200 in the case of a joint return). Corporations have credit capped at the lesser of 10% of total adjusted gross income or \$1,000.	Ind. Code §6-3-3-5
Indiana	Credit for contributions to the 21st Century Scholars Program [repealed effective January 1, 2017]	Contributions made by the taxpayer during the tax year to Indiana's 21st century scholars program support fund	50% of contributions (not exceed \$100 in the case of a single return or \$200 in the case of a joint return). Corporations have credit capped at the lesser of 10% of total adjusted gross income or \$1,000.	Ind. Code §6-3-3-5.1

State	Title of Credit	Description	Amount of Credit	Statute
Indiana	School Scholarship Tax Credit	Donations to Scholarship Granting Organizations that provide vouchers for low-income students to attend private schools	Tax credit worth 50 percent of donation. Statewide limit \$9.5 million in the state fiscal year beginning July 1, 2016, and ending June 30, 2017.	Ind. Code § 6-3.1-30.5-7
Indiana	Neighborhood assistance tax credit	A neighborhood assistance tax credit is available to a taxpayer that: (1) contributes to a tax-exempt "neighborhood organization" performing community services in an economically disadvantaged area; (2) that provides neighborhood assistance, job training, or education for individuals not employed by the taxpayer; (3) that provides community services or crime prevention services in an economically disadvantaged area; or (4) that provides community services, education or job training to individuals who are ex-offenders who have completed the individuals' criminal sentences or are serving a term of probation or parole	50% of the amount invested in the neighborhood assistance program (limited to \$25,000)	Ind. Code § 6-3.1-9-3
Indiana	Individual Development Account Credit	donations to Individual Development Account Fund	50% of the contribution, capped statewide at \$200,000.	Ind. Code § 6-3.1-18-6
Iowa	Endow Iowa Tax Credit	Contributions made to an Endow Iowa qualified community foundation for a permanent endowment fund established to benefit a charitable cause in Iowa	25% of the gift. For each individual, capped at 5% of the statewide cap. Capped at \$6 million per year statewide, plus a percentage of the tax imposed on the adjusted gross receipts from gambling games	Iowa Code § 15E.305
Iowa	Charitable Conservation Contribution Tax Credit	Donations of qualified real property for conservation purposes	50% of fair market value, capped at \$100,000	Iowa Code § 422.11W
Iowa	School Tuition Organization Tax Credit	Contribution made by a taxpayer to a school tuition organization (STO)	65 percent of contribution amount	Iowa Code § 422.11S
Iowa	Farm to Food Donation Tax Credit	Donations of food commodities to Iowa food banks	15% of value, capped at \$5,000	Iowa Code § 190B.104

State	Title of Credit	Description	Amount of Credit	Statute
Kansas	Capital Investment/Capital Company Investment	Aside from investment-related items, this credit includes: Credit for contributions to the Kansas Center for Entrepreneurship; and Credit for amounts contributed to a regional foundation [There is also a Credit for Investing in a Technology-Based Venture-Capital Corporation, which includes a possible credit for gifts, donations, or grants]	75% of the contribution amount; \$50,000 cap per contributor for contributions to the Kansas Center for Entrepreneurship; there are also caps of approx. \$2M for total credits in any one fiscal year	Kan. Stat. Ann. §74-99c02; Kan. Stat. Ann. §74-99c09(c)-(d); Kan. Stat. Ann. §74-50,154(a)-(e)
Kansas	Temporary Assistance to Families (TAF) Contribution Credit	For tax years prior to 2014, income tax credit for providing financial support to a person who would otherwise be eligible to receive Aid to Families with Dependent Children and who has entered into an agreement with the Secretary for Children and Families. After 2014, available to corporations only.	70% of the amount of financial assistance.	Kan. Stat. Ann. §79-32,200(e).
Kansas	Credit for contributions made to law enforcement training center (Repealed on and after 01/01/2013)	Until January 1, 2013, any business firm or individual that contributes, gifts or donates to the Kansas law enforcement training center to be used for providing programs and courses of instruction for full-time police officers and law enforcement officers designed to fulfill continuing education and training requirements will be allowed a credit against the tax imposed by the Kansas income tax act.	The credit amount cannot exceed 50% of the total amount contributed, gifted or donated during the taxable year.	Kan. Stat. Ann. §79-32,242
Kansas	Credits for contributions to state higher education infrastructure improvements and maintenance projects	Taxpayers making contributions to state higher education infrastructure improvements and maintenance projects are able to apply tax credits against their income tax. Taxpayers who make prescribed contributions to a community college located in Kansas for capital improvements, a technical college for deferred maintenance or the purchase of technology or equipment, or a postsecondary educational institution located in Kansas for deferred maintenance, are allowed a credit against their income tax.	The credit amount allowed cannot exceed 60% of the total amount contributed during the taxable year to a community or technical college and cannot exceed 50% to a postsecondary educational institution. After tax year 2008, contributions can be made for tax years 2009, 2010, 2011, and 2012 during the entire tax year.	Kan. Stat. Ann. §79-32,261(a)

State	Title of Credit	Description	Amount of Credit	Statute
Kansas	Individual Development Accounts	For tax years prior to 2013 and after 2014, a person or entity who contributes to an individual development account (IDA) reserve fund administered by a community-based organization may claim a refundable tax credit.	Up to 75% (prior to 1/1/11, 50%) of the contribution amount. Total tax credits to all taxpayers may not exceed \$500,000 in any fiscal year.	Kan. Stat. Ann. §74-50,208
Kansas	Historic Property Preservation Credit	For taxable years beginning on or after December 31, 2006, and until June 2012, taxpayers that contribute, gift or donate at least \$1,000 to a state-owned historic site or historic site owned or operated by a tax-exempt nonprofit organization are entitled to a refundable income tax credit.	The amount of the credit is equal to 50% of the contribution, gift or donation but not exceeding \$2,500 for any one taxpayer in any one taxable year. The total amount of credits allowed in any one fiscal year must not exceed \$200,000.	Kan. Stat. Ann. §79-32,211
Kansas	Center for Entrepreneurship Credit	Contributions to the Kansas Center for Entrepreneurship	75%, capped at \$50,000 annually per taxpayer (\$2 million statewide).	Kan. Stat. Ann. § 74-99c09
Kentucky	Agriculture or Husbandry Related Credits - Food donation credit	Applicable to taxable years beginning on or after January 1, 2014 and before January 1, 2018, a nonrefundable credit is available against the corporate income tax, the personal income tax and the limited liability entity tax to qualified taxpayers who donate, free of charge, edible agricultural products to a nonprofit food program operating in Kentucky.	The credit is equal to 10% of the value of the donated edible agricultural products.	Ky. Rev. Stat. Ann. §141.392
Kentucky	Endow Kentucky credit	Taxpayers who donate money to permanent endowment funds of qualified community foundations, county-specific component funds, or affiliate community foundations may claim a credit against the corporate or personal income taxes and the limited liability entity tax.	The nonrefundable credit will be equal to 20% of the value of the endowment gift provided by the taxpayer, not to exceed \$10,000.	Ky. Rev. Stat. Ann. §141.438
Louisiana	Dedicated Research Investment Fund donations (repealed)	Before June 17, 2013, a tax credit could be claimed for a taxpayer's cash donation to the Dedicated Research Investment Fund if the initial donation was at least \$200,000.	The credit was equal to 35% of the cash donation. Unused credit can be carried forward until it is fully used.	La. Rev. Stat. Ann. §51:2203

State	Title of Credit	Description	Amount of Credit	Statute
Louisiana	Donations, contributions, or sales below cost to certified community development corporations or financial institutions	Effective July 10, 2007 until August 15, 2010 , a tax credit is allowed in an amount equal to 25% of the amount donated, contributed, or represented by a sale below cost by the taxpayer to a certified community development corporation or a certified community development financial institution, as approved by the Department of Economic Development.	25% of the amount donated, contributed, or represented.	La. Rev. Stat. Ann. §47:6031
Louisiana	Credit for donation of high technology equipment	A taxpayer who contributes, donates, or sells tangible movable property to educational institutions, below cost, is allowed a credit against Louisiana personal income tax.	The credit is computed at the rate of 29% of the property's value, or in case of sale below cost, 29% of the difference in price received for tangible movable property by the taxpayer and the value of the property.	La. Rev. Stat. Ann. §47:37
Louisiana	Rebates (effective January 1, 2018, credits) for donations to school tuition organizations	Taxpayers who file Louisiana income tax returns can claim a rebate (effective January 1, 2018, a credit) for donations they make during the tax year to a school tuition organization (STO) that provides scholarships to qualified students to attend a qualified school.	The amount of the rebate (effective January 1, 2018, the credit) is equal to the amount of the taxpayer's donation used by a STO to fund a scholarship to a qualified student, excluding administrative costs. Effective for donations made on or after January 1, 2018, the rebate is converted to a nonrefundable income tax credit.	La. Rev. Stat. Ann. §47:6301
Louisiana	Family Responsibility Program	Individuals are allowed a credit against tax in an amount equal to 24% of amount contributed to family responsibility program under La. Rev. Stat. Ann. §46:449	24%, up to \$144 per year or taxpayer's total tax liability.	La. Rev. Stat. Ann. §47:297(F)
Louisiana	Playground donations	Credit for cash, equipment, goods, or services donated to a qualified playground.	Equal to the lesser of \$720 or .36 of the value of the cash, equipment, goods, or services donated. The total amount of the credits taken by any taxpayer during any taxable year must not exceed \$1,000.	La. Rev. Stat. Ann. §47:6008
Maryland	Neighborhood and community assistance program	An individual or business entity can claim a credit against the income tax for contributions to neighborhood and community assistance projects.	The contributions to an approved project must be worth \$500 or more in goods, money, or real property. The credit is 50% of the contributions to the Neighborhood and Community Assistance Program that are approved by the Department of Housing and Community Development. The credit cannot exceed the lesser of \$250,000 or the total amount of the tax otherwise payable for the tax year.	Md. Code Ann. Tax-Gen. §10-704.6

State	Title of Credit	Description	Amount of Credit	Statute
Maryland	Qualified permanent endowment fund donations	Applicable to all taxable years beginning after December 31, 2014, a taxpayer can claim a credit against the state income tax equal to the amount of 25% of a proposed donation to a qualified permanent endowment fund at an eligible community foundation.	25% of the proposed donation value; the amount must be stated in the credit certificate issued by the Maryland Department of Housing and Community Development.	Md. Code Ann. Tax-Gen. §10-736
Maryland	Preservation and Conservation Easements	An individual or, applicable to all taxable years beginning after December 31, 2015, a pass-through entity, may claim a credit against the state income tax for an easement conveyed to the Maryland Environmental Trust or the Maryland Agricultural Land Preservation Foundation or the Department of Natural Resources for the purpose of preserving open space, natural resources, agriculture, forest land, watersheds, significant ecosystems, viewsheds, or historic properties.	For any taxable year, the credit may not exceed the lesser of the state income tax for that taxable year or \$5,000.	Md. Code Ann. Tax-Gen. §10-723
Massachusetts	Tax credit for qualified donation of land to public or private conservation agency	Qualified donations of certified land to a public or private conservation agency.	Refundable income tax credit equal to 50% of the fair market value of the qualified donation, not exceeding \$75,000.	Mass. Gen. L. Chapter 62 §6(p)
Massachusetts	Credit against taxes imposed for qualified donation of certified land to public or private conservation agency	A taxpayer making a qualified donation of certified land to a public or private conservation agency shall be allowed a refundable credit against the taxes imposed by this chapter.	The credit shall be equal to 50% of the fair market value of the qualified donation. The amount of the credit that may be claimed by a taxpayer for each qualified donation shall not exceed \$75,000.	Mass. Gen. L. Chapter 63 §38AA
Massachusetts	Low-income housing tax credit	Effective for tax years beginning on or after January 1, 2017, the low-income housing credit is allowed against the personal income tax for real or personal property donated to a tax exempt nonprofit organization that has control over the purchase, construction, or rehabilitation of a qualified Massachusetts low-income housing project and that is a certified Massachusetts Community Development Corporation or Organization, or that is determined to have a history of successful development of affordable housing projects in Massachusetts.	The total tax credit available to a taxpayer for a qualified donation is equal to 50% of the donation's value as determined by the Department, which may be increased to not more than 65% if deemed necessary for the project's viability.	Mass. Gen. L. Chapter 62 §6 l(a); l(b)(4); l(c)(1); l(c)(3)

State	Title of Credit	Description	Amount of Credit	Statute
Michigan	Credit for automobiles donated for "Wheels to Work" programs	Until December 31, 2011, a taxpayer may claim a credit against the income tax equal to 50% of the fair market value of an automobile donated by the taxpayer to a qualified organization that intends to provide the automobile to a qualified recipient.	50% of FMV.	Mich. Comp. Laws Ann. §206.269
Michigan	Charitable contributions credit	Until December 31, 2011, a credit is allowed against a taxpayer's Michigan personal income tax liability for charitable contributions made to the following: (1) Michigan, under the Faxon-McNamee Art in Public Places Act, of an artwork created by the taxpayer for display in a public place; (2) the state Art in Public Places Fund; (3) a municipality in Michigan of an artwork created by the personal effort of the taxpayer for display in a public place; (4) either a municipality of Michigan or a nonprofit corporation affiliated with both a municipality and an art institute located in that municipality, of money or artwork, if for benefiting an art institute located in that municipality; (5) a public library; (6) a public broadcast station that is not affiliated with an institution of higher education located in Michigan; (7) an institution of higher learning in Michigan;	50% of the charitable contribution made to an eligible institution.	Mich. Comp. Laws Ann. §206.260

State	Title of Credit	Description	Amount of Credit	Statute
Michigan	Credit for contributions to community foundation	Until December 31, 2011, a taxpayer could claim a credit against the Michigan personal income tax for 50% of the amount contributed during the tax years to an endowment fund of a community foundation, up to \$100 for taxpayers other than a resident estate or trust or \$200 for a husband filing a joint return. For a resident estate or trust, the allowable credit could not exceed the lesser of 10% of the taxpayer's liability for the tax year before claiming this credit or \$5,000. For a resident estate or trust, the credit amount could not have been deducted in arriving at federal taxable income.	50% of the amount contributed.	Mich. Comp. Laws Ann. §206.261
Michigan	Contributions to a homeless shelter, food kitchen, food bank, etc. (homeless credit)	Until December 31, 2011, a taxpayer could claim a credit against the Michigan personal income tax for 50% of the sum of the cash amount and, if the food items were contributed in conjunction with a program in which a vendor made a matching contribution of similar items, the value of those food items contributed during the tax year to a shelter for homeless persons, food kitchen, food bank, or other entity, the primary purpose of which was to provide overnight accommodation, food, or meals to persons who were indigent.	50% of the amount contributed.	Mich. Comp. Laws Ann. §206.261

State	Title of Credit	Description	Amount of Credit	Statute
Mississippi	Land Conservation Credit	an income tax credit for taxpayers who donate land or an interest in land for specific conservation purposes	The credit is 50% of the allowable transaction costs involved in the donation that were incurred during the tax year. Allowable transaction costs consist of appraisal costs and engineering, surveying, maintenance, monitoring, and legal fees, including document preparation, title review, and title insurance costs. The credit is limited to the lesser of: (1) \$10,000 or (2) the tax liability for the year reduced by the sum of all other allowable credits except credits for tax payments. Any unused portion of the credit may be carried forward for 10 succeeding tax years. Further, there is a maximum limit on the utilization of the credit of \$10,000 over the lifetime of the taxpayer.	Miss. Code Ann. §27-7-22.21
Missouri	Agricultural product utilization contributor tax credit	Taxpayers who contribute to the Missouri Agricultural and Small Business Development Authority are entitled to tax credits	100% of their contributions	Mo. Rev. Stat. §348.430(3) ; Mo. Rev. Stat. §348.430(4) ; Mo. Rev. Stat. §348.436
Missouri	Youth Opportunities Credit	Taxpayers that contribute property or money to certain public or private programs authorized by the department of economic development for youth opportunities and crime prevention are allowed a tax credit against personal income tax	30% of property contribution or 50% of monetary contribution. The credit, however, cannot exceed \$200,000 per tax year, per taxpayer.	Mo. Rev. Stat. §135.460
Missouri	Residential Treatment Agency Credit	Taxpayers are allowed a credit against personal income tax for an eligible donation made to a qualified residential treatment agency.	50% of the amount of an eligible donation	Mo. Rev. Stat. §135.1150(2)(3) ; Mo. Rev. Stat. §135.1150(2)(5) ; Mo. Rev. Stat. §135.1150(3) ; Mo. Rev. Stat. §135.1150(6) ; Mo. Rev. Stat. §135.1150(8) ; Mo. Code Regs. 13 §35-100.010(1) ; Mo. Code Regs. 13 §35-100.010(2)(B) ; Mo. Code Regs. 13 §35-100.010(11)
Missouri	Champion for Children Tax Credit	Taxpayers are allowed a nonrefundable tax credit against personal income tax for verified contributions to a CASA, child advocacy center or crisis care center.	50% of verified contributions. The contribution must be at least \$100. The minimum amount of the champion for children tax credit is \$50.	Mo. Rev. Stat. §135.341(2) ; Mo. Rev. Stat. §135.341(5) , effective March 29, 2013.

State	Title of Credit	Description	Amount of Credit	Statute
Missouri	Developmental Disability Care Provider Tax Credit	Taxpayers are allowed a nonrefundable tax credit against individual income tax. An “eligible donation” is a donation, which may include cash, publicly-traded stocks and bonds and real estate, received from a taxpayer by an agency that is used solely to provide direct care services to children who are Missouri residents. The amount of the tax credit claimed must not exceed the amount of the taxpayer's state income tax liability in the tax year for which the credit is claimed.	50% of the amount of an eligible donation.	Mo. Rev. Stat. §135.1180(2)(3) ; Mo. Rev. Stat. §135.1180(3) ; Mo. Rev. Stat. §135.1180(5) ; Mo. Rev. Stat. §135.1180(7)
Missouri	Credit for Donations to Local Food Pantries	Taxpayers are allowed a credit against personal income tax for donations of cash or unexpired food to local food pantries	50% of the value of donations of cash or unexpired food to local food pantries, to the extent that such amounts that have been subtracted from federal taxable income are added back in the determination of Missouri taxable income, up to a maximum credit of \$2,500 per taxpayer.	Mo. Rev. Stat. §135.647(2); [Mo. Rev. Stat. §135.647(3); Mo. Rev. Stat. §135.647(6)
Missouri	Maternity Home Credit	Taxpayers who donate at least \$100 to a facility determined by the director of public safety as a maternity home are entitled to a credit against personal income tax	50% of the donation	Mo. Rev. Stat. §135.600(3) ; Mo. Rev. Stat. §135.600(4) ; Mo. Rev. Stat. §135.600(8)
Missouri	Pregnancy Resource Center Credit	Individual taxpayers, partners, shareholders in S corporations doing business in Missouri subject to personal income tax are entitled to a nonrefundable income tax credit against personal income tax for contributions made to qualified pregnancy resource centers	50% of contributions made	Mo. Rev. Stat. §135.630(1)(5) ; Mo. Rev. Stat. §135.630(2) ; Mo. Rev. Stat. §135.630(3) ; Mo. Code Regs. 13 §35-100.020(1) ; Mo. Code Regs. 13 §35-100.020(3) —Mo. Code Regs. 13 §35-100.020(6) ; Mo. Code Regs. 13 §35-100.020(12)(B)

State	Title of Credit	Description	Amount of Credit	Statute
Missouri	Donations to Shelters for Victims of Domestic Violence	Taxpayers who donate at least \$100 to a facility determined by the director of public safety as a shelter for victims of domestic violence are entitled to a credit against personal income tax;The credit claimed, however, must not exceed the taxpayer's state tax liability for the year that the credit is claimed and the maximum credit that may be claimed is \$50,000 per taxable year. Any unused credit may be carried forward for four years. The contribution to a shelter is defined to include cash, stocks, bonds or other marketable securities or real property	50% of the donation	Mo. Rev. Stat. §135.550 ; Mo. Code Regs. 13 §40-79.010(3) — Mo. Code Regs. 13 §40-79.010(6) ; Mo. Code Regs. 13 §40-79.010(10)(B)
Missouri	Innovation Campus Tax Credit	A taxpayer is allowed a nonrefundable tax credit for donations to innovation campuses to be used solely for projects that advance learning in the areas of science, technology, engineering, and mathematics. Innovation campus is an education partnership between a Missouri High school, a 4-year higher education institution, a business, and a 2-year higher education institution.	50% of the amount of an eligible donation	Mo. Rev. Stat. §620.2600(2)(4) ; Mo. Rev. Stat. §620.2600(3) ; Mo. Rev. Stat. §620.2600(7)
Montana	College Contribution Credit	A taxpayer is allowed a tax credit in an amount equal to 10% of the aggregate amount of charitable contributions made by the taxpayer during the year to a foundation or a general endowment fund of: (1) the Montana university system or any unit or campus of the Montana university system; (2) a Montana private college; (3) a Montana community college that is part of a community college district; or (4) a tribal college located in Montana.	10% of the aggregate amount of charitable contributions made by the taxpayer during the year to a foundation or a general endowment fund of: (1) the Montana university system or any unit or campus of the Montana university system; (2) a Montana private college; (3) a Montana community college that is part of a community college district; or (4) a tribal college located in Montana. The maximum credit claimed is equal to \$500 or the Montana personal income tax liability, whichever is less	Mont. Code Ann. §15-30-2326(1)

State	Title of Credit	Description	Amount of Credit	Statute
Montana	Credit for Contributions to Qualified Endowments	Taxpayers are entitled to a credit for contributions to a qualified endowment through a planned giving program. The credit expires December 31, 2019.	A taxpayer is allowed a tax credit against income taxes in an amount equal to 40% of the present value of the aggregate amount of the charitable gift portion of a planned gift made by the individual taxpayer during the year to any qualified endowment. The maximum credit that may be claimed by a taxpayer for contributions made from all sources in a year is \$10,000.	Mont. Code Ann. §15-30-2328
Montana	Credit for Providing Access to State Lands	Under the "credit for unlocking state lands program," Montana allows a credit to taxpayers who provide "qualified access to state land," meaning an access or corridor established through a taxpayer's property to a parcel of public land for recreational use and certified by the Department of Fish, Wildlife, and Parks	The amount of the credit is \$750 (\$500 prior to January 1, 2016) for each qualified access to state land that is provided. The maximum credit that a taxpayer may claim in a year under this provision is \$3,000 (\$2,000 prior to January 1, 2016).	Mont. Code Ann. §15-30-2380
Montana	Innovative Educational Program Credit	Donations to educational improvement accounts, which provide supplemental funding to public schools for "innovative educational programs and technology deficiencies"	100%; capped at \$150 annually per taxpayer (\$3 million statewide)	Mont. Code Ann. § 15-30-3110
Montana	Tax Credit Scholarship Program	Donations to school scholarship organizations that fund private school K-12 scholarship	100%; capped at \$150 annually per taxpayer (\$3 million statewide cap in 2016, subject to change in later years)	Mont. Code Ann. § 15-30-3111
Nebraska	Community Development Assistance Act Credit	Under the Community Development Assistance Act (CDDA), a credit is available against the corporate income tax, personal income tax, financial institutions franchise tax and insurance tax for contributions to a community betterment program in community development areas, which are areas that the Department of Economic Development has certified as an area of chronic economic distress. These programs are administered by nonprofit community service organizations, business development organizations, or local government units. Eligible programs involve such activities as job training, crime prevention, medical services and recreational activities	The maximum credit is 40% of the amount it contributed to an approved program during its tax year. Credits are not allowed for activities which are a normal part of a taxpayer's business	Neb. Rev. Stat. §13-203

State	Title of Credit	Description	Amount of Credit	Statute
Nebraska	Credit for Volunteer Responders	Each city, village, or rural or suburban fire protection district must file with the Department of Revenue a certified list of those volunteers who have qualified as active emergency responders, active rescue squad members, or active volunteer firefighters for the immediately preceding calendar year of service no later than February 15. Effective for taxable years beginning on or after January 1, 2017, each volunteer on this list will receive a refundable \$250 credit against income tax imposed beginning with the second taxable year in which the volunteer is included on the list.	\$250	Neb. Rev. Stat. §77-3105 ;Neb. Rev. Stat. §77-2715.07(2)(d)
New York	The New York Conservation Easement Tax Credit	Donation of conservation easement	25% of the school district, county, and town real estate tax paid on the easement property (village and city taxes are not used to calculate the credit and special assessments are also not considered), available each year. Limited to \$5,000 per year.	N.Y. Tax Law § 606(kk) (McKinney)
North Carolina	Nonitemizer charitable contributions tax credit (repealed 2014)	taxpayers electing the standard deduction under N.C. Gen. Stat. §105-134.6(a2) are allowed a credit equal to 7% of the taxpayer's excess charitable contributions. The taxpayer's excess charitable contributions are the amount by which the taxpayer's charitable contributions for the taxable year that would have been deductible under IRC §170 if the taxpayer had not elected the standard deduction exceed 2% of the taxpayer's adjusted gross income.	7% of the taxpayer's excess charitable contributions	N.C. Gen. Stat. §105-151.26

State	Title of Credit	Description	Amount of Credit	Statute
North Carolina	Real Property Donated for Public or Conservation Purposes (repealed 2014)	For tax years prior to 2014, an individual or pass-through entity that makes a qualified donation of an interest in real property located in North Carolina during the taxable year that is useful for public beach access or use, public access to public waters or trails, fish and wildlife conservation, forestland or farmland conservation, watershed protection, conservation of natural areas, conservation of natural or scenic river areas, conservation of predominantly natural parkland, or historic landscape conservation is allowed a credit against the personal income tax.	For tax years beginning on or after January 1, 2007, the aggregate amount of credit allowed to an individual in a taxable year for one or more qualified donations, whether made directly or indirectly as owner of a pass-through entity, may not exceed \$250,000. In the case of property owned by a married couple, if both spouses are required to file North Carolina income tax returns, the credit allowed may be claimed only if the spouses file a joint return. The aggregate amount of credit allowed to a husband and wife filing a joint tax return may not exceed \$500,000.	N.C. Gen. Stat. §105-151.12(a) , repealed effective for taxable years beginning on or after January 1, 2014
North Carolina	Oyster Shell Tax Credit (repealed 2014)	Effective for tax years beginning on or after January 1, 2006 and expiring for tax years beginning on or after January 1, 2014, taxpayers who donate oyster shells to the Division of Marine Fisheries of the Department of Environment and Natural Resources are eligible for a tax credit against personal income tax	\$1 per bushel of oyster shells donated	N.C. Gen. Stat. §105-151.30(a) ; N.C. Gen. Stat. §105-151.30(f)
North Carolina	Donation of Gleaned Crops (repealed 2014)	For tax years prior to 2014, a grower who donates unharvested crops located in North Carolina to a qualifying charitable organization is allowed a credit of 10% of the season average price of the crop as determined by the North Carolina Crop and Livestock Reporting Service or the average price of the crop in the nearest local market for the month in which the crop is gleaned if the Crop and Livestock Reporting Service does not determine the season average price.	10% of the season average price of the crop	N.C. Gen. Stat. §105-151.14(a) , repealed effective for taxable years beginning on or after January 1, 2014

State	Title of Credit	Description	Amount of Credit	Statute
North Dakota	Qualified Endowment Credit	A credit is allowed for making a charitable gift to a qualified endowment.	The credit is equal to 40% of the charitable gift. The maximum credit that may be claimed for charitable gifts made in a taxable year is \$10,000 for an individual or \$20,000 for married individuals filing a joint return. The credit may not exceed the taxpayer's income tax liability. .A charitable gift used as the basis for claiming this credit may not be used as the basis for the claim of a credit under any other provision.	N.D. Cent. Code §57-38-01.21(2)
Oklahoma	Energy Conservation Assistance Fund credit (repealed)	Any person or corporation may contribute monies to the Energy Conservation Assistance Fund.	Income tax credit against the state personal or corporate income tax liability of fifty percent (50%) of the amount contributed to the fund for the taxable year in which it was made.	Okla. Stat. Revenue & Taxation 68 § 2357.6 (2010) Repealed by Laws 2013, c. 363, § 4, eff. January 1, 2014)
Oklahoma	Credit for contributions to scholarship-granting organizations	Contributions made by individuals or corporations to a scholarship-granting organization	50% of the contribution, capped at \$1,000 (\$2,000 for joint filers). If total annual credits exceed \$1.75 million (either for individuals and married filers or for all other filers), the credit allowed will be adjusted to a percentage of total credits earned.	Okla. Stat. § 2357.206(B)
Oklahoma	Credit for contributions to educational improvement grant organizations	Contributions by individuals or corporations to an educational improvement grant organization	50% of the contribution, capped at \$1,000 (\$2,000 for joint filers). If total credits claimed annually exceed \$1.5 million annually, the credit allowed will be adjusted to a share of \$1.5 million.	Okla. Stat. § 2357.206(C)
Oregon	Credit for contributions to Trust for Cultural Development Account	A credit is available for amounts contributed to the Trust for Cultural Development Account.	The credit is 100% of contributions to the Account that are matched by an equal contribution to an Oregon cultural organization. The credit is limited to the lesser of the taxpayer's tax liability or \$500 (\$1000 for joint filers).	Or. Rev. Stat. §315.675
Oregon	University research tax incentives	State public universities are authorized to establish venture development funds to provide capital grants for entrepreneurial programs and “proof of concept” funding for commercially viable products and services.	the total amount of the credit allowed to a taxpayer must equal 60% of the contribution amount stated on the tax credit certificate, but may not exceed \$600,000. The credit allowed under this section in any one tax year may not exceed the tax liability of the taxpayer for the tax year.	Or. Rev. Stat. §315.521
Oregon	Oregon Capital Corporation Investment Credit (repealed)	A taxpayer is allowed a credit for 20% of direct cash investment in the Oregon Capital Corporation.	A taxpayer is allowed a credit for 20% of direct cash investment in the Oregon Capital Corporation. Not more than 50% of the tax credit can be claimed in the tax year in which the investment is made. In any one year, the tax credit cannot exceed the taxpayer's tax liability.	Or. Rev. Stat. §315.504. Repealed Jan. 1, 2006.

State	Title of Credit	Description	Amount of Credit	Statute
Oregon	Child Care Contribution Tax Credit	Contribution to the Child Care Contribution Tax credit program, used to financially support improvements for child care businesses.	50% of contribution (capped statewide at \$500,000)	Or. Rev. Stat. § 315.213.
Oregon	Credit for payments made to qualified scholarship programs	Credit is available to Employers that fund scholarship programs for employees and dependents	50% of disbursements from the employer's scholarship program (capped at \$50,000 per employee,	Or. Rev. Stat. § 315.237.
Rhode Island	Credit for Contributions to Scholarship Organizations	Rhode Island provides a credit for donations to Scholarship Granting Organizations (SGOs), nonprofits that provide private school scholarships.	Tax credits are worth 75 percent of the contribution, or 90 percent if donated for two consecutive years and the second year's donation is worth at least 80 percent of the first year's donation. Each donor can receive only \$100,000 in tax credits each year, and cannot use surplus donations in one year to generate tax credits in future years.	R.I. Gen. Laws § 44-62-1
South Carolina	Credit for qualified contribution to Industry Partnership Fund.	Qualified contribution by taxpayer (individual or corporate) to the Industry Partnership Fund at the South Carolina Research Authority (SCRA) or an SCRA-designated affiliate.	100% of a qualified contribution, limited to \$2 million annually per taxpayer (\$6 million state-wide).	S.C. Code Ann. § 12-6-3585
South Carolina	Credit for qualified contribution to South Carolina Hydrogen Infrastructure Development Fund [for taxable years beginning after 2007 and before 2012]	Qualified contribution by taxpayer (individual or corporate) to the South Carolina Hydrogen Infrastructure Development Fund.	25% of a qualified contribution.	S.C. Code Ann. § 12-6-3630
South Carolina	Qualified Conservation Contribution Credit	Donations of land or qualified property interests (conservation easement) for purposes of conservation	25% of the total amount of the federal deduction claimed; capped at \$250/acre and \$52,500 per taxpayer per year (when combined with all other tax credits).	S.C. Code Ann. § 12-6-3515
South Carolina	Educational Credit for Exceptional Needs Children	Individuals and businesses are awarded a tax credit for contributions to nonprofit scholarship funding organizations dedicated to providing scholarships to children with exceptional needs	Taxpayers can claim a credit up to 60 percent of their total tax liability for a given year; annual statewide cap of \$11 million.	Proviso 109.11, State Fiscal Year 2017-2018 Appropriations Act, 2017 S.C. Acts 97.
Utah	Credit for ABLE account contributions [effective for tax years starting on or after January 1, 2016]	Contributions by individuals, estates and trusts to accounts set up under the Achieving a Better Life Experience (ABLE) Savings Account program, which allows states to establish tax-advantaged savings accounts for certain individuals with disabilities for their disability-related expenses.	5% of contributions	Utah Code Ann. § 59-10-1035

State	Title of Credit	Description	Amount of Credit	Statute
Utah	Qualified sheltered workshop cash contribution credit	Contributions made by claimants, estates or trusts to a qualified nonprofit rehabilitation sheltered workshop facility for the handicapped operating in Utah and certified by the Department of Human Services	50% of contributions, to maximum of \$200/year.	Utah Code Ann. § 59-10-1004
Virginia	Land Preservation Tax Credit	Donations of conservation land or easements conveyed for the purpose of agricultural and forestal use, open space, natural resource, and/or biodiversity conservation, or land, agricultural, watershed and/or historic preservation	40% of fair market value of the donation, capped at \$100,000 per taxpayer annually, and \$75 million statewide.	Va. Code Ann. § 58.1-512
Virginia	Food crop donation tax credit	Donations of food crops grown by the taxpayer (whether individual or corporate) in Virginia to a nonprofit food bank	30% of the fair market value of the food crops, capped at \$5,000 per taxpayer annually, and \$250,000 statewide.	Va. Code Ann. § 58.1-439.12:12(B)
Virginia	Neighborhood Assistance Act Tax Credit	Monetary donation or a donation of marketable securities to an approved neighborhood organization	65% of the value of the donation; the minimum donation is \$500 and the maximum donation for which a credit can be obtained is \$125,000 per year. No more than \$500,000 in tax credits may be approved per year.	Va. Code Ann. § 58.1-439.24
Virginia	Education Improvement Scholarships Tax Credit	Donations of cash or marketable securities to approved scholarship foundations that provide scholarships to eligible students for non-public schools	65% of the donation. For individuals, donation must be at least \$500, and no credit will be provided for donations above \$125,000.	Va. Code Ann. § 58.1-439.26
West Virginia	Neighborhood Investment Program Tax Credit.	Cash, personal or real property, or stock contributions (by an individual or business) to a qualified charitable community-based organization that establishes projects to assist neighborhoods and local communities through such services as health care, counseling, emergency assistance, crime prevention, education, housing, job training and physical and environmental improvements.	Up to 50% of the taxpayer's eligible contribution (valued at fair market value for personal or real property or stock, 75% for in-kind professional services). Capped at \$100,000 per taxpayer annually, and \$3 million statewide.	W. Va. Code §§ 11-13J-1-12.

RESOLUTION

WHEREAS, Dr. Robert DeFilippis, D.V.M. ("Dr. DeFilippis") of Roseland Animal Care responded to the Township's Request for Qualifications pursuant to a fair and open process for veterinary supervision services for the years 2018 and 2019; and

WHEREAS, Dr. DeFilippis has agreed to provide veterinary supervision services for the years 2018 and 2019, pursuant to the terms and conditions set forth in the agreement annexed hereto as Exhibit "A" at an annual rate of \$8,532.

WHEREAS, pursuant to pursuant to N.J.S.A. 40A:11-5(1)(a)(i), the proposed professional services contract is subject to an exception to the standard bidding procedures set forth in the Local Public Contracts Law for professional services.

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that the Mayor be and is hereby authorized to execute an agreement, in the form annexed hereto as Exhibit "A," to retain Dr. DeFilippis to provide veterinary supervision services; and it is further

RESOLVED that notice of this award shall be available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan McCartney
Council President

Adopted: January 23, 2018

I hereby certify funds are available from: _____
Account No.

JOHN O. GROSS, CFO

Exhibit “A”

VETERINARY SUPERVISION SERVICES

2018 – 2019

AGREEMENT

THIS AGREEMENT entered into this 1st day of January 2018 between the Township of West Orange, 66 Main Street, West Orange, NJ 07052 and Robert DeFilippis, D.V.M. Roseland Animal Care, 215 Eagle Rock Avenue, Roseland, NJ 07068 for veterinary supervision at the Alex Caprio Animal Control Facility (ACACF) 311 Watchung Avenue, West Orange, NJ 07052.

1. As required in N.J.A.C. 8:23A-1.9, Robert DeFilippis, D.V.M., a licensed Veterinarian (02194) by the State of New Jersey agrees to provide veterinary supervision of the Alex Caprio Animal Control Facility for the period of January 1, 2018 through December 31, 2019.
2. In his role as Veterinarian, Robert DeFilippis shall work with the Health Officer of the Township of West Orange to establish a program to maintain the control of insects, ectoparasites, avian and mammalian pests at the ACACF as part of the overall disease control program.
3. In his role as Veterinarian, Robert DeFilippis shall provide such supervision on a weekly basis to inspect animals held at this facility and provide basic veterinary care when required and ensure that an adequate program for the control of disease is maintained and adhered to at the ACACF.
4. In his role as Veterinarian, Robert DeFilippis shall provide and certify West Orange Township Animal Control personnel in the approved euthanasia techniques used at the facility.
5. In this role as Veterinarian, Robert DeFilippis shall from time to time provide a licensed Veterinarian in his absence.
6. The Township of West Orange agrees to pay Robert DeFilippis the sum of \$8,532.00 payable in quarterly installments of \$2,133.00 for the period of January 1, 2018 – December 31, 2018 and the sum of \$8,532.00 payable in quarterly installments of \$2,133.00 for the period of January 1, 2019 – December 31, 2019.

ATTEST

Township Clerk

ATTEST

TOWNSHIP OF WEST ORANGE

BY: _____
MAYOR

Robert DeFilippis, D.V.M.



**AN ORDINANCE AMENDING CHAPTER 18, SECTIONS 1.7, 1.8 AND 1.8 OF THE
REVISED GENERAL ORDINANCES OF THE TOWNSHIP OF WEST ORANGE
(LOCAL ENFORCEMENT OF THE UNIFORM FIRE CODE)**

BE IT ORDAINED BY THE MUNICIPAL COUNCIL OF THE TOWNSHIP OF WEST ORANGE, NEW JERSEY that Chapter 18 of the Revised General Ordinances of the Township of West Orange be and are hereby amended as follows:

I. PURPOSE

The purpose of this Ordinance is to update the Municipal Code provisions related to the enforcement of the uniform fire code consistent with recommendations provided the State of New Jersey, Department of Community Affairs, Division of Fire Safety after its most recent audit of the Fire Prevention Bureau of the West Orange Fire Department.

II. CHAPTER 18, SECTION 1.7 SHALL BE AND HEREBY IS AMENDED AND SUPPLEMENTED TO INCORPORATE THE FOLLOWING:

18-1.7 Board of Appeals.

Pursuant to Sections 15 and 17 of the Uniform Fire Safety Act, N.J.S.A. 52:27-206 and 208, respectively, any person aggrieved by any ruling, action, order, or notice of the Local Enforcement Agency (or agencies) shall have the right to appeal to the Essex County Construction Board of Appeals.

III. CHAPTER 18, SECTION 1.8 SHALL BE AND HEREBY IS AMENDED AND SUPPLEMENTED TO INCORPORATE THE FOLLOWING:

18-1.8 Additional Required Inspections and fees.

In addition to the inspection and fees required pursuant to the Act and the regulations of the Department of Community Affairs, the following additional inspections and fees shall be required, including life hazard uses and life hazard uses at a minimum of bi-annually.

IV. CHAPTER 18, SECTION 1.9 SHALL BE AND HEREBY IS AMENDED AND SUPPLEMENTED TO INCORPORATE THE FOLLOWING:

18-1.9 Permits

The permit fees established by the Uniform Fire Code shall be amended to be as follows:

Type 1 \$ 54.00 (To also include the use of cooking equipment in a commercial establishment of less than fifty (50) people).

Type 2 \$ 214.00

Type 3 \$ 427.00

Type 4 \$ 641.00

V. REPEAL OF CONFLICTING ORDINANCES

Any Ordinances of the Township which are in conflict with this Ordinance are hereby repealed to the extent of such conflict.

VI. SEVERABILITY

If any part of this Ordinance shall be deemed invalid, such parts shall be severed and the invalidity thereof shall not affect the remaining parts of this Ordinance.

VII. EFFECTIVE DATE

This Ordinance shall take effect upon final passage and publication in accordance with the law.

Freeholders.

ROBERT D. PARISI, MAYOR

SUSAN McCARTNEY, COUNCIL PRESIDENT

KAREN J. CARNEVALE, R.M.C., MUNICIPAL CLERK

Introduced: January 9, 2018

Adopted: January 23, 2018

Legislative History

The purpose of this Ordinance is to update the Municipal Code provisions related to the enforcement of the uniform fire code consistent with recommendations provided the State of New Jersey, Department of Community Affairs, Division of Fire Safety after its most recent audit of the Fire Prevention Bureau of the West Orange Fire Department.

4840-7636-6678, v. 1

BOND ORDINANCE PROVIDING FOR THE GREEN ACRES MULTI-PARK DEVELOPMENT PROJECT IN AND BY THE TOWNSHIP OF WEST ORANGE, IN THE COUNTY OF ESSEX, NEW JERSEY, APPROPRIATING \$143,575 THEREFOR AND AUTHORIZING THE ISSUANCE OF \$136,575 BONDS OR NOTES OF THE TOWNSHIP TO FINANCE PART OF THE COST THEREOF

BE IT ORDAINED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE, IN THE COUNTY OF ESSEX, NEW JERSEY (not less than two-thirds of all members thereof affirmatively concurring) AS FOLLOWS:

Section 1. The improvement described in Section 3(a) of this bond ordinance is hereby authorized to be undertaken by the Township of West Orange, in the County of Essex, New Jersey (the "Township") as a general improvement. For the improvement or purpose described in Section 3(a), there is hereby appropriated the sum of \$143,575, including the sum of \$7,000 as the down payment required by the Local Bond Law. The down payment is now available by virtue of provision for down payment or for capital improvement purposes in one or more previously adopted budgets.

Section 2. In order to finance the cost of the improvement or purpose not covered by application of the down payment, negotiable bonds are hereby authorized to be issued in the principal amount of \$136,575 pursuant to the Local Bond Law. In anticipation of the issuance of the bonds, negotiable bond anticipation notes are hereby authorized to be issued pursuant to and within the limitations prescribed by the Local Bond Law.

Section 3. (a) The improvement hereby authorized and the purpose for the financing of which the bonds are to be issued is the Green Acres Multi-Park Development Project, consisting of improvements at Degnan Park and Lafayette Park, including field improvements, fixtures and related work and costs necessary therefor or incidental thereto.

(b) The estimated maximum amount of bonds or bond anticipation notes to be issued for the improvement or purpose is as stated in Section 2 hereof.

(c) The estimated cost of the improvement or purpose is \$189,100, including a Green Acres grant in the amount of \$45,525 appropriated from the Township's grant fund and \$143,575 appropriated by this bond ordinance.

Section 4. All bond anticipation notes issued hereunder shall mature at such times as may be determined by the chief financial officer; provided that no bond anticipation note shall mature later than one year from its date, unless such bond anticipation notes are permitted to mature at such later date in accordance with applicable law. The bond anticipation notes shall bear interest at such rate or rates and be in such form as may be determined by the chief financial officer. The chief financial officer shall determine all matters in connection with bond anticipation notes issued pursuant to this bond ordinance, and the chief financial officer's signature upon the bond anticipation notes shall be conclusive evidence as to all such determinations. All bond anticipation notes issued hereunder may be renewed from time to time subject to the provisions of the Local Bond Law or other applicable law. The chief financial officer is hereby authorized to sell part or all of the bond anticipation notes from time to time at public or private sale and to deliver them to the purchasers thereof upon receipt of payment of the purchase price plus accrued interest from their dates to the date of

delivery thereof. The chief financial officer is directed to report in writing to the governing body at the meeting next succeeding the date when any sale or delivery of the bond anticipation notes pursuant to this bond ordinance is made. Such report must include the amount, the description, the interest rate and the maturity schedule of the bond anticipation notes sold, the price obtained and the name of the purchaser.

Section 5. The Township hereby certifies that it has adopted a capital budget or a temporary capital budget, as applicable. The capital or temporary capital budget of the Township is hereby amended to conform with the provisions of this bond ordinance to the extent of any inconsistency herewith. To the extent that the purposes authorized herein are inconsistent with the adopted capital or temporary capital budget, a revised capital or temporary capital budget has been filed with the Division of Local Government Services.

Section 6. The following additional matters are hereby determined, declared, recited and stated:

(a) The improvement or purpose described in Section 3(a) of this bond ordinance is not a current expense. It is an improvement or purpose that the Township may lawfully undertake as a general improvement, and no part of the cost thereof has been or shall be specially assessed on property specially benefitted thereby.

(b) The period of usefulness of the improvement or purpose within the limitations of the Local Bond Law, according to the reasonable life thereof computed from the date of the bonds authorized by this bond ordinance, is 15 years.

(c) The Supplemental Debt Statement required by the Local Bond Law has been duly prepared and filed in the office of the Clerk, and a complete executed duplicate thereof has been filed in the office of the Director of the Division of Local Government Services in the Department of Community Affairs of the State of New Jersey. Such statement shows that the gross debt of the Township as defined in the Local Bond Law is increased by the authorization of the bonds and notes provided in this bond ordinance by \$136,575, and the obligations authorized herein will be within all debt limitations prescribed by the Local Bond Law.

(d) An aggregate amount not exceeding \$37,820 for items of expense listed in and permitted under N.J.S.A. 40A:2-20 is included in the estimated cost indicated herein for the purpose or improvement.

Section 7. The Township hereby makes the following covenants and declarations with respect to obligations determined to be issued by the Chief Financial Officer on a tax-exempt basis. The Township hereby covenants that it will comply with any conditions subsequent imposed by the Internal Revenue Code of 1986, as amended (the "Code"), in order to preserve the exemption from taxation of interest on the obligations, including, if necessary, the requirement to rebate all net investment earnings on the gross proceeds above the yield on the obligations. The Chief Financial Officer is hereby authorized to act on behalf of the Township to deem the obligations authorized herein as bank qualified for the purposes of Section 265 of the Code, when appropriate. The Township hereby declares the intent of the Township to issue bonds or bond anticipation notes in the amount authorized in Section 2 of this bond ordinance and to use the proceeds to pay or reimburse expenditures for the costs of the purposes described in Section 3 of this bond ordinance. This Section 7 is a declaration of intent within the meaning and for purposes of Treasury Regulations §1.150-2 or any successor provisions of federal income tax law.

Section 8. Any grant moneys received for the purpose described in Section 3(a) hereof shall be applied either to direct payment of the cost of the improvement or to payment

of the obligations issued pursuant to this bond ordinance. The amount of obligations authorized but not issued hereunder shall be reduced to the extent that such funds are so used.

Section 9. The chief financial officer of the Township is hereby authorized to prepare and to update from time to time as necessary a financial disclosure document to be distributed in connection with the sale of obligations of the Township and to execute such disclosure document on behalf of the Township. The chief financial officer is further authorized to enter into the appropriate undertaking to provide secondary market disclosure on behalf of the Township pursuant to Rule 15c2-12 of the Securities and Exchange Commission (the “Rule”) for the benefit of holders and beneficial owners of obligations of the Township and to amend such undertaking from time to time in connection with any change in law, or interpretation thereof, provided such undertaking is and continues to be, in the opinion of a nationally recognized bond counsel, consistent with the requirements of the Rule. In the event that the Township fails to comply with its undertaking, the Township shall not be liable for any monetary damages, and the remedy shall be limited to specific performance of the undertaking.

Section 10. The full faith and credit of the Township are hereby pledged to the punctual payment of the principal of and the interest on the obligations authorized by this bond ordinance. The obligations shall be direct, unlimited obligations of the Township, and the Township shall be obligated to levy *ad valorem* taxes upon all the taxable real property within the Township for the payment of the obligations and the interest thereon without limitation of rate or amount.

Section 11. This bond ordinance shall take effect 20 days after the first publication thereof after final adoption, as provided by the Local Bond Law.

ROBERT D. PARISI, MAYOR

SUSAN McCARTNEY, COUNCIL PRESIDENT

KAREN J. CARNEVALE, R.M.C., MUNICIPAL CLERK

Introduced: January 9, 2018

Adopted: January 23, 2018

Re: TOWNSHIP OF WEST ORANGE

\$143,575/\$136,575 BOND ORDINANCE
GREEN ACRES MULTI-PARK DEVELOPMENT PROJECT

- | | |
|-----------|--|
| <u>21</u> | Certified copy of the Supplemental Debt Statement prepared as of the date of introduction of the bond ordinance, together with the electronic confirmation of filing provided by the Division of Local Government Services and evidence of filing in the Clerk's Office. |
| <u>22</u> | Down Payment Certificate. |
| <u>23</u> | Certified copy of the minutes of the meeting of the Township Council held on ___/___/___ showing introduction of the bond ordinance. |
| <u>24</u> | Affidavit of Publication in local newspaper following introduction of the bond ordinance. |
| <u>25</u> | Certified copy of the minutes of the meeting of the Township Council held on ___/___/___ showing public hearing and final adoption of the bond ordinance. |
| <u>26</u> | Affidavit of Publication in local newspaper following final adoption of the bond ordinance. |
| <u>27</u> | Clerk's Certificate executed no sooner than 21 days following final publication of the bond ordinance. |

BELOW FOR McMANIMON, SCOTLAND & BAUMANN, LLC USE ONLY

Posted: __/__/__ Useful Life: 15 years Reviewed By: _____

'20 Costs: \$37,820 Mayor's Approval: ____/____/____

Amends/Amended By: Ord. # _____ F/A: ____/____/____

Amendment: _____

Supplements/Supplemented By: Ord. # _____ F/A: ____/____/____

Original Appropriation/Authorization: \$ _____ /\$ _____

Authorization for CFO to Sell Notes: X Yes No

Resolution Authorizing CFO to Sell Notes: F/A / /

Grant Moneys Expected: \$45,525 appropriated from grant fund

[illegible]

DEBT STATEMENT CERTIFICATE

I, Karen J. Carnevale, Clerk of the Township of West Orange, in the County of Essex, New Jersey (herein called the "Township"), HEREBY CERTIFY that annexed hereto is a true and complete copy of the Supplemental Debt Statement of the Township that was prepared as of _____, 2017 by John Gross, who was then chief financial officer of the Township, and filed in my office on _____, 2017, and that a complete, executed copy of such statement was filed in the office of the Director of the Division of Local Government Services of the State of New Jersey on _____, 2017.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Township this _____ day of _____, 2017.

Karen J. Carnevale, R.M.C., Clerk

(SEAL)

CERTIFICATE OF DOWN PAYMENT

I, John Gross, Chief Financial Officer of the Township of West Orange, in the County of Essex, New Jersey (the "Township") HEREBY CERTIFY that prior to the final adoption on _____, 2017 of a bond ordinance entitled:

BOND ORDINANCE PROVIDING FOR GREEN ACRES MULTI-PARK
DEVELOPMENT PROJECT IN AND BY THE TOWNSHIP OF WEST
ORANGE, IN THE COUNTY OF ESSEX, NEW JERSEY,
APPROPRIATING \$143,575 THEREFOR AND AUTHORIZING THE
ISSUANCE OF \$136,575 BONDS OR NOTES OF THE TOWNSHIP TO
FINANCE PART OF THE COST THEREOF,

there was available as a down payment for the purposes authorized by the bond ordinance the sum of \$7,000, which amount was appropriated as a down payment by the bond ordinance and was made available by provision in a previously adopted budget or budgets of the Township for down payment or for capital improvement purposes.

IN WITNESS WHEREOF, I have hereunto set my hand this _____ day of _____, 2017.

John Gross, Chief Financial Officer

EXTRACT from the minutes of a _____ meeting of the Township Council
of the Township of West Orange, in the County of Essex, New Jersey held at the
_____ in the Township on _____, 2017 at _____ o'clock
____.m.

PRESENT:

ABSENT:

[Attach appropriate minutes hereto]

CERTIFICATE

I, Karen J. Carnevale, Clerk of the Township of West Orange, in the County of Essex, State of New Jersey, HEREBY CERTIFY that the foregoing annexed extract from the minutes of a meeting of the governing body of the Township duly called and held on _____, 2017 has been compared by me with the original minutes as officially recorded in my office in the Minute Book of the governing body and is a true, complete and correct copy thereof and of the whole of the original minutes so far as they relate to the subject matters referred to in the extract.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Township this _____ day of _____, 2017.

Karen J. Carnevale, R.M.C., Clerk

(SEAL)

EXTRACT from the minutes of a _____ meeting of the Township Council
of the Township of West Orange, in the County of Essex, New Jersey held at the
_____ in the Township on _____, 2017 at _____ o'clock
____.m.

PRESENT:

ABSENT:

[Attach appropriate minutes hereto]

CERTIFICATE

I, Karen J. Carnevale, Clerk of the Township of West Orange, in the County of Essex, State of New Jersey, HEREBY CERTIFY that the foregoing annexed extract from the minutes of a meeting of the governing body of the Township duly called and held on _____, 2017 has been compared by me with the original minutes as officially recorded in my office in the Minute Book of the governing body and is a true, complete and correct copy thereof and of the whole of the original minutes so far as they relate to the subject matters referred to in the extract.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Township this _____ day of _____, 2017.

Karen J. Carnevale, R.M.C., Clerk

(SEAL)

CLERK'S CERTIFICATE

I, Karen J. Carnevale, Clerk of the Township of West Orange, in the County of Essex, State of New Jersey, HEREBY CERTIFY as follows:

1. I am the duly appointed Clerk of the Township of West Orange, in the County of Essex, State of New Jersey (herein called the "Township"). In this capacity, I have the responsibility to maintain the minutes of the meetings of the governing body of the Township and the records relative to all ordinances and resolutions of the Township. The representations made herein are based upon the records of the Township.

2. Attached hereto is a true and complete copy of a bond ordinance passed by the governing body of the Township on _____, 2017 and finally adopted by the governing body on _____, 2017 and, where necessary, approved by the Mayor on _____, 2017.

3. On _____, 2017, a copy of the bond ordinance and a notice that copies of the bond ordinance would be made available to the members of the general public of the Township who requested copies, up to and including the time of further consideration of the bond ordinance by the governing body, was posted in the principal municipal building of the Township at the place where public notices are customarily posted. Copies of the bond ordinance were made available to all who requested them.

4. A certified copy of the bond ordinance and a copy of the amended capital budget form has been filed with the Director of the Division of Local Government Services.

5. After final passage, the bond ordinance, a copy of which is attached hereto, was duly published on _____, 2017. No protest signed by any person against making the improvement or incurring the indebtedness authorized therein, nor any petition requesting that a referendum vote be taken on the action proposed in the bond ordinance has been presented to the governing body or to me or filed in my office within 20 days after the publication or at any other time after the final passage thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Township this _____ day of _____, 2017.

Karen J. Carnevale, R.M.C., Clerk

[SEAL]

TOWNSHIP OF WEST ORANGE
NOTICE OF PENDING BOND ORDINANCE AND SUMMARY

The bond ordinance, the summary terms of which are included herein, was introduced and passed upon first reading at a meeting of the governing body of the Township of West Orange, in the County of Essex, State of New Jersey, on January 9, 2018. It will be further considered for final passage, after public hearing thereon, at a meeting of the governing body to be held at the Town Hall, in the Township on January 23, 2018, at 7 o'clock p.m. During the week prior to and up to and including the date of such meeting, copies of the full bond ordinance will be available at no cost and during regular business hours at the Clerk's office for the members of the general public who shall request the same. The summary of the terms of such bond ordinance follows:

Title: BOND ORDINANCE PROVIDING FOR GREEN ACRES MULTI-PARK DEVELOPMENT PROJECT IN AND BY THE TOWNSHIP OF WEST ORANGE, IN THE COUNTY OF ESSEX, NEW JERSEY, APPROPRIATING \$143,575 THEREFOR AND AUTHORIZING THE ISSUANCE OF \$136,575 BONDS OR NOTES OF THE TOWNSHIP TO FINANCE PART OF THE COST THEREOF

Purpose(s): Green Acres Multi-Park Development Project, consisting of improvements at Degnan Park and Lafayette Park, including field improvements, fixtures and related work and costs necessary therefor or incidental thereto

Appropriation: \$143,575

Bonds/Notes Authorized: \$136,575

Grants (if any) Appropriated: \$45,525 appropriated from grant fund

Section 20 Costs: \$37,820

Useful Life: 15 years

Karen J. Carnevale, R.M.C., Clerk

This Notice is published pursuant to N.J.S.A. 40A:2-17.

TOWNSHIP OF WEST ORANGE
BOND ORDINANCE STATEMENT AND SUMMARY

The bond ordinance, the summary terms of which are included herein, has been finally adopted by the Township of West Orange, in the County of Essex, State of New Jersey on January 23, 2018 and the 20-day period of limitation within which a suit, action or proceeding questioning the validity of such bond ordinance can be commenced, as provided in the Local Bond Law, has begun to run from the date of the first publication of this statement. Copies of the full bond ordinance are available at no cost and during regular business hours, at the Clerk's office for members of the general public who request the same. The summary of the terms of such bond ordinance follows:

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