

CITY COUNCIL

The City of Orange Township, New Jersey

DATE June 16, 2020

NUMBER 255-2020

TITLE: **A RESOLUTION AUTHORIZING AND RATIFYING THE RETENTION OF BLAU AND BLAU, ATTORNEYS AT LAW AS SPECIAL COUNSEL TO FILE AFFIRMATIVE TAX APPEALS ON BEHALF OF THE CITY OF ORANGE TOWNSHIP FROM MARCH 1, 2020 UNTIL DECEMBER 31, 2020.**

WHEREAS, pursuant to Title 54 of the New Jersey Statutes Annotated, the Township regularly assesses all real properties within the Township and allocates its budget in proportionate manner based on the value of the various line items; and

WHEREAS, the City shall retain Blau and Blau, Attorneys at Law ("Blau and Blau"), as special counsel for the purpose of filing commercial tax appeals on behalf of the City of Orange Township for the period March 1, 2020, through December 31, 2020 ("Special Counsel"); and

WHEREAS, the agreement to retain Blau and Blau as Special Counsel for the period of March 1, 2020, through December 31, 2020 is attached hereto; and

WHEREAS, Special Counsel's Agreement specifically includes the right to file affirmative tax appeals on behalf of the City which tax appeals are designed to accurately and equitably apportion the real estate tax burden among the existing properties within the City; and

WHEREAS, Special Counsel is entitled to a contingent fee if any increase in assessment occurs as a result of the appeal; and

WHEREAS, Special Counsel and the Tax Assessor has performed an analysis as to the various properties within the Township that it believes warrant affirmative tax appeals; and

WHEREAS, tax appeals had to be filed no later than April 1, 2020; and

WHEREAS, Special Counsel is responsible for all fees and expenses in prosecuting any affirmative tax appeals; and

WHEREAS, Special Counsel has consulted with Mark Hendricks, Appraiser for the City and the Tax Assessor, concerning the efficacy of such affirmative appeals and they concur with Special Counsel's analysis; and

WHEREAS, nothing contained herein shall mandate or require the prosecution of such appeals, but shall authorize any and all actions necessary and appropriate to prosecute these affirmative appeals.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ORANGE authorizes and ratifies the retention of Blau and Blau, attorneys at law as special counsel to file affirmative tax appeals on behalf of the City of Orange Township from March 1, 2020 until December 31, 2020.

BE IT FURTHER RESOLVED that this Resolution shall be available to inspection during normal business hours and in accordance with all applicable statutes.

Adopted:

Joyce L. Lanier
City Clerk

Tency A. Eason
Council President

Vaughn Berchman on behalf of the City Attorneys

CITY ATTORNEY

AGREEMENT FOR REAL ESTATE TAX APPEALS

THIS AGREEMENT made and entered into on this ____ day of March, 2020, by and between THE CITY OF ORANGE TOWNSHIP, a municipal corporation of the State of New Jersey, located at 29 North Day Street, County of Essex and State of New Jersey, hereinafter called the "City," 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 Mayor has determined that it is in the best interests of the City to retain the services of Special Counsel to represent the City in connection with real estate tax appeals;

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

1. The City hereby retains the services of Blau & Blau, as Special Counsel to assist the City in connection with Prosecution of Appeals for the City (Reverse Tax Appeals).

2. Counsel shall have the right to file tax appeals for the City on a contingent fee basis of 33% of the money obtained for the City from cases filed during the term of the Contract. Counsel will be responsible for all costs associated with filing the Reverse Tax Appeals including but not limited to:

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

It is contemplated that Counsel 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 Reverse Tax Appeals from time to time as Counsel may deem appropriate. In the event that the City refuses to accept Counsel's recommendation to settle a matter, the City shall be responsible for payment of the contingent fee and reimbursement of Counsel's actual out of pocket expenses based upon that recommendation unless the ultimate recovery is more.

3. If the Law Firm is terminated by the City, then it shall be entitled to a share of any recovery on a quantum merit basis, as agreed to by the Parties, selected and operating as laid out above.

4. 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.

5. 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.

CITY OF ORANGE

WITNESS:

By: _____

DWAYNE D. WARREN, MAYOR

WITNESS:

By: _____

JOYCE L. LANIER, CITY CLERK

BLAU & BLAU

WITNESS:

By: _____

CHARLES E. BLAU
For the Firm



STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE

Taxpayer Name:	BLAU & BLAU, A PROFESSIONAL CORPORATION
Trade Name:	BLAU & BLAU ATTORNEYS AT LAW
Address:	223 MOUNTAIN AVENUE SPRINGFIELD, NJ 07081
Certificate Number:	0561889
Effective Date:	May 25, 1990
Date of Issuance:	November 27, 2018

For Office Use Only:

20181127110901140

**BUSINESS ENTITY DISCLOSURE CERTIFICATION
FOR NON-FAIR AND OPEN CONTRACTS
Required Pursuant To N.J.S.A. 19:44A-20.8
CITY OF ORANGE TOWNSHIP, NEW JERSEY**

Part I – Vendor Affirmation

The undersigned, being authorized and knowledgeable of the circumstances, does hereby certify that

Blay & Blau

(Contractor)

has not made and will not make any reportable contributions pursuant to N.J.S.A. 19:44A-1 et seq. that, pursuant to P.L. 2004, c. 19 would bar the award of this contract in the one year period preceding the date of reorganization to any of the following named candidate committee, joint candidates committee, or political party committee representing the elected officials of the **CITY OF ORANGE TOWNSHIP** as defined pursuant to N.J.S.A. 19:44A-3(p), (q) and (r).

Dwayne D. Warren	
Kerry Coley	
Donna K. Williams	
Tency A. Eason	
Christopher G. Jackson	
Harold J. Johnson, Jr.	
Jamie Summers-Johnson	
Adrienne Wooten	

Part II – Ownership Disclosure Certification

I certify that the list below contains the names and home addresses of all owners holding 10% or more of the issued and outstanding stock of the undersigned.

Check the box that represents the type of business entity:

- Partnership Corporation Sole Proprietorship Subchapter S Corporation
 Limited Partnership Limited Liability Corporation Limited Liability Partnership

Name of Stock or Shareholder	Home Address
<u>Robert Blau</u>	<u>1310 Town Center Drive, Livingston, NJ 07039</u>
<u>Charles Blau</u>	<u>12 Green Hill Road, Springfield, NJ 07081</u>

Part 3 – Signature and Attestation:

The undersigned is fully aware that if I have misrepresented in whole or part this affirmation and certification, I and/or the business entity, will be liable for any penalty permitted under law.

Name of Business Entity: Blay and Blau

Signed: [Signature] Title: Partner

Print Name: Charles Blau Date: 5/31/19

Subscribed and sworn before me the 31st day of May, 2019

[Signature] (Affiant)
Daniel R. Kanoff
(Print name & title of affiant) (Corporate Seal)

My Commission expires:

A New Jersey Attorney at Law

Request for Taxpayer Identification Number and Certification

Give Form to the
 requester. Do not
 send to the IRS.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
BLAU AND BLAU

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only one of the following seven boxes:
 Individual/sole proprietor or single-member LLC
 C Corporation
 S Corporation
 Partnership
 Trust/estate
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____
 Note. For a single-member LLC that is disregarded, do not check LLC, check the appropriate box in the line above for the tax classification of the single-member owner.
 Other (see instructions) ▶ _____

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
 Exempt payee code (if any) _____
 Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)
223 MOUNTAIN AVENUE

6 City, state, and ZIP code
SPRINGFIELD NJ 07081

7 List account number(s) here (optional)

Requestor's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number				
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
or				
Employer identification number				
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;">22</td> <td style="width: 25%;">-303</td> <td style="width: 25%;">21</td> <td style="width: 25%;">43</td> </tr> </table>	22	-303	21	43
22	-303	21	43	

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Signature of U.S. person: [Signature] Date: 5/31/19

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.
 Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/w9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.