

CITY COUNCIL

The City of Orange Township, New Jersey

DATE October 18, 2022

NUMBER 404-2022

TITLE: A RESOLUTION AUTHORIZING THE CANCELLATION OF TAX SALE CERTIFICATE NO. 19-01121 ON BLOCK 4401 LOT 2 -C3047- ALSO KNOWN AS 500 S CENTER ST IN ADDITION TO ISSUING A REFUND FOR ALL ACCRUED INTEREST, PREMIUM AND PENALTIES TO LB HONEY BADGER SBMUNI CUST IN THE AMOUNT OF \$27,301.64.

WHEREAS, LB-Honey Badger SBmuni Cust acquired Tax Sale Certificate No. 19-01121 for delinquent Taxes during the City's Tax Sale on December 27, 2019; and

WHEREAS, this property should not have gone to Tax Sale because the property is tax exempt; and

WHEREAS, Tax Sale Certificate No. 20-01266 should be cancelled and the total amount of \$27,301.64 be refunded to LB-Honey Badger SBmuni Cust, which includes all accrued interest, penalties and fees; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Orange Township, County of Essex, State of New Jersey, hereby authorizes the Tax Collector to refund LB-Honey Badger SBmuni Cust in the amount of \$27,301.64; and

BE IT FURTHER RESOLVED that a certified copy of the Resolution should be forwarded to the Tax Collector.

Adopted: **October 18, 2022**

Joyce Lanier
Municipal Clerk

Tency Eason
Council President



Certificate: 19-01121
Prop Loc: 500 SOUTH CENTER STREET

Owner: SEVEN OAKS VILLAGE CONDOMINIUM
Address: 500 SOUTH CENTER STREET
ORANGE NJ 07050

Type of Lien: Outside
Interest Rate: 0.00
Apr 2: N
Premium: 7,100.00

Block/Lot/Qual: 4401.

2. -C3047- -

Sale Date: 12/27/19

Holder Name: LB-HONEY BADGER SBMINI CUST

Holder Id: 00000192

Redemption Calculation Date: 11/15/22

Address: PO BOX 31191

Include Current Charges: N

TAMPA, FL, 33631-3191

TAX SALE CERTIFICATE:

Balance Type	Principal	Interest	Total
Tax	6,163.60	671.43	6,835.03
		Cost: 125.00	
		Total Certificate:	6,960.03
#Days: 1038 Per Diem: 0.000000		Int on Cert:	0.00
		Redemption Penalty (4.00 %):	278.40
		Total:	7,238.43

SUBSEQUENT CHARGES:

Balance Type	Year Prd	Date	Prin/Penalty	Interest Rate	Per Diem	#Days	Interest	Total
Tax	2020	1 03/11/20	1,029.04	18.00	0.514520	964	496.00	1,525.04
Tax	2020	2 06/29/20	1,039.14	18.00	0.519570	856	444.75	1,483.89
Tax	2020	3 09/01/20	1,133.31	18.00	0.566655	794	449.92	1,583.23
Tax	2020	4 11/12/20	1,127.36	18.00	0.563680	723	407.54	1,534.90
Tax	2021	1 02/24/21	1,077.58	18.00	0.538790	621	334.59	1,412.17
Tax	2021	2 05/25/21	1,078.11	18.00	0.539055	530	285.70	1,363.81
Tax	2021	3 08/24/21	1,144.46	18.00	0.572230	441	252.35	1,396.81
Tax	2021	4 11/16/21	1,139.17	18.00	0.569585	359	204.48	1,343.65
		Total:	8,768.17				2,875.33	11,643.50

BALANCE TYPE SUMMARY:

	Certificate Total & Subseq. Prin/Penalty	Interest	Total
Certificate Tax	6,835.03	0.00	6,835.03
Subseq Tax	8,768.17	2,875.33	11,643.50
Total Tax	15,603.20	2,875.33	18,478.53
Certificate Cost	125.00	0.00	125.00

LIEN REDEMPTION:

Principal:	15,728.20
Redemption Penalty (4.00 %):	278.40
Interest:	2,875.33
Recording Fees:	53.00
Foreclosure Fees:	1,254.71
Other Fees:	12.00

October 4, 2022
11:58 AM

CITY OF ORANGE TOWNSHIP
Lien Redemption Work Sheet - Certificate: 19-01121

Page No: 2

TOTAL REDEMPTION: 20,201.64

Total Per Dien: 4.384085

Brian M. Rader, Esq. (Attorney ID No. 012692009)
RADER LAW, LLC
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 Hoboken, New Jersey 07030
 T: 201-721-8561
 F: 201-221-8144
 brian@theraderlawfirm.com
 Attorney for Plaintiff

Seven Oaks Village Condominium Association, Inc.	SUPERIOR COURT OF NEW JERSEY CHANCERY DIVISION: GENERAL EQUITY ESSEX COUNTY
v.	Civil Action
The City of Orange Township, Office of the Tax Assessor of the City of Orange Township, LB-Honey Badger SBMUNI Cust,	SUMMONS

From The State of New Jersey

To The Defendant(s) Named Above:

The plaintiff, named above, has filed a lawsuit against you in the Superior Court of New Jersey. The complaint attached to this summons states the basis for this lawsuit. If you dispute this complain, you or your attorney must file a written answer or motion and proof of service with the deputy clerk of the Superior Court in the county listed above within 35 days from the date you received this summons, not counting the date you received it. (The address of each deputy clerk of the Superior Court is provided.) If the complaint is one in foreclosure, then you must file your written answer or motion and proof of service with the Clerk of the Superior

Court, Hughes Justice Complex, P.O. Box 971, Trenton, NJ 08625-0971. A filing fee payable to the Treasurer, State of New Jersey and a completed Case Information Statement (available from the deputy clerk of the Superior Court) must accompany your answer or motion when it is filed. You must also send a copy of your answer or motion to plaintiff's attorney whose name and address appear above, or to plaintiff, if no attorney is named above. A telephone call will not protect your rights; you must file and serve a written answer or motion (with fee of \$175.00 and completed Case Information Statement) if you want the court to hear your defense.

If you do not file and serve a written answer or motion within 35 days, the court may enter a judgment against you for the relief plaintiff demands, plus interest and costs of suit. If judgment is entered against you, the Sheriff may seize your money, wages or property to pay all or part of the judgment.

If you cannot afford an attorney, you may call the Legal Services office in the county where you live. A list of these offices is provided. If you do not have an attorney and are not eligible for free legal assistance, you may obtain a referral to an attorney by calling one of the Lawyer Referral Services. A list of these numbers is also provided.

_____/s/ Michelle M. Smith_____

Clerk of the Superior Court

Date: 3/19/21

Name of Defendant to be Served: City of Orange Township

Address of Defendant to be Served: 29 N. Day Street, Orange, NJ 07050

(609) 345-3444 LEGAL SERVICES
(609) 348-4200 LAWYER REFERRAL
(201) 488-0044 LEGAL SERVICES
(201) 487-2166 LAWYER REFERRAL
(609) 261-4862 LEGAL SERVICES
(800) 496-4570 LAWYER REFERRAL
(856) 964-4520 LEGAL SERVICES
(856) 964-2010 LAWYER REFERRAL
(609) 463-0313 LEGAL SERVICES
(609) 465-3001 LAWYER REFERRAL
(856) 692-6207 LEGAL SERVICES
(856) 451-0003 LAWYER REFERRAL
(973) 622-6207 LEGAL SERVICES
(973) 624-4500 LAWYER REFERRAL
(856) 848-4589 LEGAL SERVICES
(856) 848-5360 LAWYER REFERRAL
(201) 798-2727 LEGAL SERVICES
(201) 792-6363 LAWYER REFERRAL
(908) 263-6109 LEGAL SERVICES
(609) 585-6200 LEGAL SERVICES
(609) 695-6249 LAWYER REFERRAL
(732) 828-0053 LEGAL SERVICES
(732) 249-7600 LAWYER REFERRAL
(732) 431-5544 LEGAL SERVICES
(732) 866-0020 LAWYER REFERRAL
(973) 267-5882 LEGAL SERVICES

ATLANTIC COUNTY:

Deputy Clerk of the Superior Court Civil Division, Direct Filing 1201 Bacharach Blvd., First Fl.
Atlantic City, NJ 08401

BERGEN COUNTY:

Deputy Clerk of the Superior Court Case Processing Section, Room 119 Justice Center, 10 Main St.
Hackensack, NJ 07601-0769

BURLINGTON COUNTY:

Deputy Clerk of the Superior Court

Central Processing Office

Attn: Judicial Intake

First FL, Courts Facility

49 Rancocas Rd.

Mt. Holly, NJ 08060

CAMDEN COUNTY:

Deputy Clerk of the Superior Court Civil Processing Office 1st FL, Hall of Records 101 S. Fifth St.
Camden, NJ 08103

CAPE MAY COUNTY:

Deputy Clerk of the Superior Court

9 N. Main Street

Box DN-209

Cape May Court House, NJ 08210

CUMBERLAND COUNTY:

Deputy Clerk of the Superior Court Civil Case Management Office Broad & Fayette Sts., P.O. Box
615 Bridgeton, NJ 08302

ESSEX COUNTY:

Deputy Clerk of the Superior Court 50 West Market Street Room 131 Newark, NJ07102

GLOUCESTER COUNTY:

Deputy Clerk of the Superior Court

Civil Case Management Office

Attn: Intake

First FL, Court House

1 North Broad Street., P.O. Box 750

Woodbury, NJ 08096

HUDSON COUNTY:

Deputy Clerk of the Superior Court Superior Court, Civil Records Dept. Brennan Court House - 1st Floor 583 Newark Ave. Jersey City, NJ 07306

HUNTERDON COUNTY:

Deputy Clerk of the Superior Court Civil Division 65 Park Avenue Flemington, NJ 08862

MERCER COUNTY:

Deputy Clerk of the Superior Court

Local Filing Office, Courthouse 175 S. Broad St., P.O. Box 8068 Trenton, NJ 08650

MIDDLESEX COUNTY:

Deputy Clerk of the Superior Court

Administration Building

Third Floor

1 Kennedy Sq., P.O. Box 2633

New Brunswick, NJ 08903-2633

MONMOUTH COUNTY:

Deputy Clerk of the Superior Court Court House, 71 Monument Park P.O. Box 1269 Freehold, NJ 07728-1262

MORRIS COUNTY:

Deputy Clerk of the Superior Court Civil Division

30 Schuyler PL, P.O. Box 910 Morristown, NJ 07960-0910

OCEAN COUNTY:

Deputy Clerk of the Superior Court Court House, Room 119 118 Washington Street Toms River, NJ 08754

PASSAIC COUNTY:

Deputy Clerk of the Superior Court Civil Division Court House 77 Hamilton St. Paterson, NJ 07505

SALEM COUNTY:

Deputy Clerk of the Superior Court 92 Market St., P.O. Box 18 Salem, NJ 08079

SOMERSET COUNTY

Deputy Clerk of the Superior Court Civil Division Office New Court House, 3rd Fl. P.O. Box 3000
Somerville, NJ 08876

SUSSEX COUNTY

Deputy Clerk of the Superior Court Sussex County Judicial Center 43-47 High Street Newton, NJ
07860

UNION COUNTY

Deputy Clerk of the Superior Court 1st FL, Court House 2 Broad Street Elizabeth, NJ 07207-6073

WARREN COUNTY

Deputy Clerk of the Superior Court

Civil Division Office

Court House, 413 Second Street

Belvidere, NJ 07823-1500

LAWYER REFERRAL

(908) 387-1835

LEGAL SERVICES

(908) 475-2010

Property, and for the equitable distribution of the tax burden in conformity with existing statutes and regulations in the City of Orange Township.

4. LB-Honey Badger SBMUNI Cust is a necessary party to this action as he is the holder of a tax lien certificate against the property which is the subject of this action.

JURISDICTION AND VENUE

5. Jurisdiction is proper in the Superior Court of New Jersey, General Equity, Essex Vicinage, because the subject property is located in the City of Orange Township, and the Association is seeking a declaratory judgment enforcing and declaring its rights under N.J.S.A. 46:8B-19.

THE FACTS

6. The Association is the owner of 500 South Center Street, CS4, Orange, NJ (the "Common-Element") located in a common-interest community known as the Seven Oaks Village Condominium.

7. The Common-Element is currently designated as Lot 2C3047, Block 4401, on the tax map of the City of Orange Township.

8. There is no dispute that under the Master Deed, the subject property is a Common-Element.

9. In 1985, the Common-Element was conveyed by the developer Orange 85 Associates, along with all common-elements, to the Association, by way of the Master Deed.

10. In 2017, the Association discovered that since 2014, the Common-Element had been separately assessed from all other common elements by the Office of the Tax Assessor.

11. Upon learning that the Common-Element was separately assessed, the

Association immediately contacted the City of Orange Township and the Office of the Tax Assessor. The Association was informed that the issue would be corrected.

12. However, the City of Orange Township and the Office of the Tax Assessor did not correct the issue, and the Common-Element remained separately assessed.

13. The Association then learned that in 2015, a tax lien certificate was sold to a third-party bidder, and a foreclosure action had been commenced. The City of Orange Township and the Office of the Tax Assessor did not mention this fact.

14. The foreclosure action was being prosecuted under Docket No. F-006024-18 (the "Foreclosure Action"). The Association was not named in that action; hence, the Association was compelled to intervene. On September 14, 2018, the Association's motion to intervene was granted.

15. While the Association was unnamed in the foreclosure action, Orange 85 Associates, the developer of the Seven Oaks Village Condominium who conveyed the Common-Element, was named as a defendant.

16. The Foreclosure Action was subsequently dismissed, and the monies paid by the then tax lienholder, Richard Leonardis, were returned by the City of Orange Township.

17. The Association just recently learned that once again, the City of Orange Township, has made the same error, and sold yet another tax lien to a third-party for alleged unpaid taxes on the Common Element, to the current tax lien holder and party in this case, LB-Honey Badger SBMUNI Cust (tax lien number 19-01121).

16. Pursuant to N.J.S.A. 46: 8B-19, only individual "units" are to be separately assessed by taxing authorities. "Units" are not common-elements.

17. The subject Common-Element should not be separately assessed and should

not be subject to separate taxation.

18. There is no dispute that the Common-Element is not a "unit" and therefore should not be separately assessed pursuant to N.J.S.A. 46:8B-19.

19. The Master Deed unequivocally states that the Common-Element is not included in the "Schedule" of units.

20. The "Schedule" also allocates percentage interests in *all* common-elements to *each* respective unit.

21. Hence, since the Common-Element is not a "unit", the Common-Element is already allocated amongst the individual units in the condominium for purposes of real estate taxes.

22. The Association seeks a declaratory judgment declaring and settling the Association's rights pursuant to N.J.S.A. 46:8B-19 insofar as the Common-Element has been and continues to be improperly taxed as a "unit" when it is unequivocally a Common-Element.

FIRST COUNT

Declaratory Judgment Pursuant to N.J.S.A. 2A:16-53 to Determine the Rights, Interests and Obligations of the Parties

23. The Association incorporates herein by reference all the allegations made in previous paragraphs, inclusive, as though fully set forth herein.

24. N.J.S.A. 2A:16-51 provides that the purpose of the Declaratory Judgment Act is to be
liberally construed to effectuate its purpose which is to settle and afford relief from the uncertainty and insecurity with respect to rights, status and legal obligations.

25. The Declaratory Judgment Act empowers the court to declare rights, status and other

legal relations, affected by a statute or otherwise, within its legal and equitable jurisdiction.
N.J.S.A. 2A:16, 2A:16-53.

26. N.J.S.A. 2A:16-53 provides that a “person interested under a deed, will, written contract or other writing constituting a contract, or whose rights, status or other legal relations are affected by a statute, municipal ordinance, contract or franchise, may have determined any question of construction or validity arising under the instrument, statute, ordinance, contract or franchise and obtain a declaration of rights, status or other legal relations thereunder.”

27. The Association seeks a declaratory judgment that pursuant to N.J.S.A. 46:8B-19, the Common-Element shall not be separately assessed and subject to taxation.

28. The Association seeks a declaratory judgment that pursuant to N.J.S.A. 46:8B-19, the Common-Element was improperly assessed, and that all current and prior assessments be invalidated.

29. The Association seeks a declaratory judgment invalidating, cancelling and discharging any
and all liens or causes of action which accrued due to the improper assessment of the Common-Element.

WHEREFORE, Plaintiff demands judgment against Defendants as follows: (1) an Order precluding further assessment of the Common-Element by Defendants and taxing authorities; (2) an Order invalidating any and all current or prior tax assessments; (3) an Order invalidating, cancelling, discharging any and all liens or causes of action which accrued due to the improper tax assessment of the Common-Element; and (2) attorney’s fees and costs together with such other and further relief as this Court may deem just and proper.

Rader Law, LLC
Attorneys for Plaintiff

Dated: 3/16/2021

/s/ Brian M. Rader, Esquire
By: _____

Brian M. Rader, Esquire

DESIGNATION OF TRIAL COUNSEL

Pursuant to Rule 4:25-4 Brian M. Rader, Esq. is designated as trial counsel in this matter.

NOTICE PURSUANT TO RULE 1:5-1(a) and RULE 4:18-4(c)

Take notice that, pursuant to R. 1:5-1(a) and R. 4:18-4(c), Plaintiffs hereby demand that each party named in the complaint that serves or receives pleadings of any nature (including discovery) to or from any other party to the action, forward copies of same along with any documents provided in answer or response thereto to counsel for Plaintiffs and take notice that this is a continuing demand.

CERTIFICATION PURSUANT TO R. 4:-1

The undersigned certifies that, upon their initial review of this matter, that no other action or arbitration proceeding is currently contemplated and that they are unaware of any other parties who currently should be joined to this action.

/s/ Brian M. Rader, Esquire

Brian M. Rader, Esquire

Dated: 3/16/2021

CERTIFICATION PURSUANT TO RULE 1:38-7(b).

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all documents submitted in the future in accordance with Rule 1:38-7(b). I further certify that this dispute is not the subject of any other

action pending in in any other court or pending arbitration proceeding to the best of my knowledge and belief. Also, to the best of my knowledge, no other action or arbitration proceeding is contemplated. Further, other than the parties set forth in this Complaint, I know of no other parties that should be made a part of this lawsuit. In addition, I recognize my continuing obligation to file and serve on all parties and the court an amended certification if there is a change in the facts stated in the original certification.

/s/ Brian M. Rader, Esquire

Brian M. Rader, Esquire

Dated: 3/16/2021