

**CITY COUNCIL**

**The City of Orange Township, New Jersey**

**DATE** March 19, 2024

**NUMBER** 180-2024

**TITLE:** A RESOLUTION AUTHORIZING PAYMENT OF LEGAL FEES TO THE LAW FIRM OF BLAU & BLAU, LLP AS TAX APPEAL COUNSEL FOR AN AMOUNT NOT TO EXCEED \$92,046.29 FOR SERVICES RENDERED IN PRIOR YEARS

**WHEREAS**, the law firm of Blau & Blau, LLP has represented the City of Orange Township in numerous legal matters, and continued to so represent the City of Orange Township; and

**WHEREAS**, contract was executed and there is a need to close out some of the files and pay the final invoices representing work performed; and

**WHEREAS**, an additional amount of \$92,046.29 has been invoiced for services rendered, specifically generating \$276,138.87 and is due and owing to the law firm of Blau & Blau, LLP from the City of Orange Township representing the total outstanding payments due for 2021 tax appeals; and

**WHEREAS**, the Chief Financial Officer of the CITY OF ORANGE TOWNSHIP has prepared the necessary Certificate of Availability of Funds, a copy of which is attached hereto certifying that funds will be available for this purpose in Account No. 4-01-30-410-000-633, contingent upon Council approval and inclusion of said item in the 2024 Temporary Budget and adopted 2024 Budget.

**NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF ORANGE TOWNSHIP** does hereby authorize and approve payment to the law firm of Blau & Blau, LLP, in the amount not to exceed \$92,046.29 for legal services rendered in various cases in prior years.

**Adopted: March 19, 2024**

\_\_\_\_\_  
Joyce L. Lanier  
City Clerk

\_\_\_\_\_  
Tency A. Eason  
Council President

 A MIZRAHI

City of Orange Township  
Reverse Tax Appeals  
Invoice Dated June 10, 2021

Owner	Block-Lot	Year	Original Assessment	Increased Assessment	Increase in Assessment	Tax Rate	Increase in Taxes	Billing Rate	Legal Fees								
248 Reynolds Terrace	4801-13	2019	\$7,290,100	\$9,171,000	\$1,880,900	\$0.05315	\$99,969.84	33.33%	\$33,323.28								
										5103-10	\$177,100	\$227,100	\$50,000	\$0.05607	\$2,803.50	33.33%	\$934.50
										5103-11	\$142,400	\$192,400	\$50,000	\$0.05607	\$2,803.50	33.33%	\$934.50
400 Realty Management	5103-12	2020	\$4,727,300	\$4,980,500	\$253,200	\$0.05607	\$14,196.92	33.33%	\$4,732.31								
										2019	\$2,946,300	\$3,432,000	\$485,700	\$0.05315	\$25,814.96	33.33%	\$8,604.99
										2020	\$2,946,300	\$3,200,000	\$253,700	\$0.05607	\$14,224.96	33.33%	\$4,741.65
212 Central O LLC	4301-1																
Kleinwaks Family Management II LLC	5202-4	2019	\$4,182,000	\$4,418,200	\$236,200	\$0.05315	\$12,554.03	33.33%	\$4,184.68								
										2020	\$4,182,000	\$4,418,200	\$236,200	\$0.05607	\$13,243.73	33.33%	\$4,414.58
Johnnyland Orange LLC	2502-8	2020	\$1,258,300	\$1,555,800	\$297,500	\$0.05607	\$16,680.83	33.33%	\$5,560.28								
Susa Orange - Lp - paradigmntx	3001-2	2019	\$9,610,600	\$11,000,000	\$1,389,400	\$0.05315	\$73,846.61	33.33%	\$24,615.54								
Total							\$276,138.87		\$92,046.29								

Blau and Blau  
223 Mountain Avenue  
Springfield, New Jersey 07081

CITY OF ORANGE TOWNSHIP  
FINANCE DEPARTMENT

CERTIFICATION OF FUNDS  
NEXT BUDGET - CURRENT FUND

I, Nile Clements, Chief Financial Officer for the City of Orange Township, do hereby confirm that based on the Quote or RFP, RFQ, bid results or "extraordinary unspecifiable services" without competitive bids for 2024 service contract, and the resolution to be presented to the Council for approval, and contingent upon Council approval and inclusion of said item in the Temporary Budget and adopted 2024 Budget, there will be sufficient funds to contract with:

Vendor Name: Blau & Blau

Address: 223 Mountain Ave.  
Suite 3

City: Springfield  
State: New Jersey  
Zip Code: 07081

Purpose: Legal Fees associated with 2021 Tax Appeals won

Vendor ID: BLAU0010

Fund: Current Fund  
Line Description PYB - PRIOR YEAR BILLS  
Account Numbers(s): CY'24                      4-01-30-410-000-633                      \$ 92,046.29

Purchase Order # : 24-00796

Amount not to exceed: \$ 92,046.29

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Division Head

Date

*Nile Clements*

3/14/2024

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Chief Financial Officer

Date

## Request for Taxpayer Identification Number and Certification

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

Print or type  
 See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  
BLAU + 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 (D=C corporation, B=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)

Requester'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

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or

Employer identification number

22	-30	32	1	43
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### 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.

Sign Here      Signature of U.S. person > CHARLES E. BLAU      Date > 3/13/2024

### General Instructions CHARLES E. BLAU

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/irb](http://www.irs.gov/irb).

#### 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-G (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
- Obtain 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.



## 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:**  
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