

**CITY COUNCIL****The City of Orange Township, New Jersey**DATE March 19, 2024NUMBER 181-2024

**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 JANUARY 1, 2024 UNTIL DECEMBER 31, 2024.**

**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 January 7, 2024, through December 31, 2024 ("Special Counsel"); and

**WHEREAS**, the agreement to retain Blau and Blau as Special Counsel for the period of January 1, 2024, through December 31, 2024 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, 2024; 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 TOWNSHIP** that Blau and Blau, as Special Counsel, be and is hereby authorized and empowered to take all steps necessary to prosecute affirmative tax appeals for the year 2023 concerning the properties in the attachment.



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

**Adopted:**      **March 19, 2024**

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Joyce L. Lanier  
City Clerk

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Tency A. Eason  
Council President

**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 & 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  
 S Corporation  
 C 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) \_\_\_\_\_  
 (Apply to accounts maintained with 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)

8 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  
 \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

or  
 Employer identification number  
22-3032143

**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 ▶ 3/13/2014

**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/w9](http://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 1099 (from mortgage interest, 1099-E (student loan interest), 1099-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 to 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.



## 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 Ordinance #4-70, et seq.  
CITY OF ORANGE TOWNSHIP, NEW JERSEY**

**Part I - Vendor Affirmation**

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

Blaw & Blaw

(Contractor)

has not made and will not make any reportable contributions pursuant to Ordinance 4-70 et seq. that 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).

Mayor, Robert A. Pappalardo	None
Rep. Robert A. Pappalardo	
Rep. Arthur J. Vaccaro	
Rep. Philip A. Pappalardo	
Rep. Christopher J. Pappalardo	
Rep. Christopher L. Pappalardo	
Rep. William J. Pappalardo	

**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
Charles E. Blaw	10 Greenhill Rd, Springfield, NJ 07081
Robert D. Blaw	1310 Tron Center Drive, Livingston, NJ 07033

**Part III - 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: Blaw & Blaw  
 Signed: [Signature] Title: Partner  
 Print Name: Charles E. Blaw Date: 11/6/23

Subscribed and sworn before me the 6 day of November, 2023  
[Signature] (Affiant)  
Charles E. Blaw Partner  
 (Print name & title of affiant) (Corporate Seal)  
 My Commission expires: 6/15/2026



*Angelica Carron*