## RESOLUTION 2025-141

RESOLUTION OF THE TOWNSHIP COMMITTEE OF THE TOWNSHIP OF CHATHAM, COUNTY OF MORRIS, STATE OF NEW JERSEY APPROVING A SETTLEMENT OF THE TAX APPEAL OF CHRISTINE A & DANIEL M NILAND

WHEREAS, Christine A & Daniel M Niland ("Taxpayers"), the owners of Block 48.07, Lot 1 on the Township of Chatham's Tax Assessment Maps, commonly known as 69

Westminster Road ("Property"), filed appeals of its 2021, 2022, and 2023 tax assessments in the Tax Court of New Jersey, Docket Nos.: 003005-2021; 001946-2022; & 000610-2023; and

WHEREAS, the Township Committee of the Township of Chatham, County of Morris,
State of New Jersey met and discussed the aforesaid tax appeals and the recommendations of its
Township Tax Assessor Special Tax Appeal Attorneys; and.

WHEREAS, the Property was assessed at \$1,300,000 for each year under appeal; and WHEREAS, an acceptable settlement of the aforesaid tax appeal has been negotiated which reduces the total tax assessment levied upon the Property for 2021 only and withdraws the 2022 and 2023 tax year appeals; and

WHEREAS, the 2021 total tax assessment, based upon said reduction, will be \$1,275,000 instead of \$1,300,000 for the Property; and

WHEREAS, the 2022 and 2023 tax appeals will be withdrawn; and

WHEREAS, Taxpayers have agreed that any refunds due shall be without interest provided the tax refund is paid within 60 days of the date of entry of the Tax Court Judgment; and

WHEREAS, the Township Committee leaves the allocation between land and improvements of the aforesaid tax assessment reduction to the Township of Chatham's Tax Assessor's discretion with the direction that the same be set so as to be most beneficial to the Township; and

WHEREAS, the aforesaid reduction has no general application to other properties within the Township of Chatham as a result of the aforesaid specific fact situation; and

WHEREAS, the Township Committee makes this settlement with Taxpayers without prejudice to its dealing with any other Chatham Township's taxpayers' request for tax assessment reduction; and

**WHEREAS**, the Mayor and Township Committee have reviewed a copy of the proposed Stipulation of Settlement, which is annexed hereto and incorporated herein by this reference.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Township Committee of

the Township of Chatham, County of Morris, State of New Jersey, as follows:

- 1. The Township of Chatham's Tax Assessor is hereby directed to establish the allocation between land and improvements of a \$1,275,000 total tax assessment for the 2021 Tax Year, for Block 48.07, Lot 1, which is most beneficial to the Township of Chatham and advise the Township Attorney of that allocation.
- 2. The Special Tax Appeal Attorney is authorized to execute a Stipulation of Settlement relative to the tax appeal of Christopher & Ashley Felice ("Taxpayers") Docket Nos. 003005-2021; 001946-2022; 000610-2023, which reduces the total tax assessment on Block 48.07, Lot 1 from \$1,300,000 to a total tax assessment of \$1,275,000 for the 2021 Tax Year and withdraws the 2022 and 2023 Tax Year appeals; and which further provides that any refunds due shall be without interest provided the tax refund is paid within 60 days of the date of entry of the Tax Court Judgment.
- 3. The settlement outlined above shall be without prejudice to the Township of Chatham's dealings with any other Township taxpayers' request for tax assessment reductions.

Adopted: June 24, 2025

TOWNSHIP OF CHATHAM IN THE COUNTY OF MORRIS

Attest:

I, Gregory J. LaConte, Township Clerk of the Township of Chatham in the County of Morris, New Jersey, hereby certify the foregoing to be a true complete copy of a resolution adopted by the Township Committee of the Township of Chatham at a regular meeting held on June 24,

Date Issued: June 25, 2025