

**RESOLUTION**

**WHEREAS**, on or about March 21, 2019, the Township received notice from the Essex County Board of Taxation (“County Board”) ordering that a revaluation of all Township properties occur by October 1, 2021 to be effective for the 2022 tax year; and

**WHEREAS**, on or about May 3, 2019, the Township filed a lawsuit challenging the efficacy and basis for the revaluation; and

**WHEREAS**, the State of New Jersey and the County Board have answered the lawsuit; and

**WHEREAS**, the Township met with the County Board representatives; and

**WHEREAS**, the County Board is willing to delay implementation of the revaluation order until November 1, 2024, with the revaluation to be implemented and effective for the 2025 tax year; and

**WHEREAS**, the last revaluation occurred in 2011; and

**WHEREAS**, the assessed value is now 85.84% of the true value; and

**WHEREAS**, the Attorney General and Township Attorney have drafted a proposed Consent Judgment annexed hereto as **Exhibit “A”**; and

**WHEREAS**, the Tax Assessor believes the Consent Judgment and time frames set forth therein are realistic; and

**WHEREAS**, the revaluation will require the retention of a firm to appraise all properties within the Township; and

**WHEREAS**, the law requires periodic revaluations and most Essex County municipalities will undergo revaluations between the present date and 2025;

**NOW, BE IT HEREBY RESOLVED, BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE** that the Revaluation Order and Consent Judgment be and are hereby approved; and be it further

**RESOLVED** the Township Attorney and Mayor are authorized to execute such documents as are appropriate to implement the settlement.

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**Karen J. Carnevale, R.M.C.**  
**Township Clerk**

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**Michelle Casalino**  
**Council President**

**Adopted: August 11, 2020**