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TOWNSHIP OF WEST ORANGE,	:	TAX COURT OF NEW JERSEY
	:	DOCKET NUMBER 008751-2019
Plaintiff,	:	
	:	<u>Civil Action</u>
v.	:	
	:	CONSENT JUDGMENT
ESSEX COUNTY BOARD OF	:	
TAXATION, JOHN J. FICARA,	:	
ACTING DIRECTOR, DIVISION OF	:	
TAXATION, DEPARTMENT OF	:	
TREASURY, STATE OF NEW JERSEY	:	
	:	
Defendants.	:	
	:	



be implemented and effective for the 2025 tax year. The County Board's Revaluation Order, is hereby incorporated into and made a part of the within Consent Judgment and Exhibit A by reference. To the extent that there is any conflict between the County Board's Revaluation Order and this Consent Judgment, including Exhibit A, this Consent Judgment and Exhibit A are controlling.

B. Plaintiff shall complete every task in the revaluation process in compliance with the schedule of completion dates attached hereto as Exhibit A (which schedule is incorporated into and made a part of the within Consent Judgment) and as otherwise required by law. Unless Plaintiff has the written consent of the State Defendants, or leave of this Court, there shall be no deviation by Plaintiff from any of the dates for completion of any of the steps in the revaluation process. Provided, however, that no extension or modification of the schedule set forth in Exhibit A that would affect the ultimate completion date of the revaluation shall be granted except upon formal application by Plaintiff to this Court. Except upon a showing of extraordinary circumstances beyond the control of the parties, the Court shall not grant any extension or modification being sought that would delay the agreed year of completion

and implementation of the revaluation as of November 1, 2024, for the 2025 tax year.

C. The governing body of Plaintiff shall take all necessary action to enter into a contract for the revaluation of real property located in the municipality in accordance with the Local Public Contracts Law, N.J.S.A. 40:11-1 et seq., and the Local Budget Law, N.J.S.A. 40A:4-1 et seq., including, but not limited to, the preparation of specifications for the revaluation contract, the preparation of the revaluation contract and the appropriation of the monies to fund the revaluation contract.

D. The governing body of Plaintiff shall take all necessary action to complete the preparation of all pages of revised and up-to-date tax maps for submission to, and approval by, Taxation in accordance with N.J.A.C. 18:23A-1.1, et seq., and other applicable regulations.

E. Commencing two weeks from the entry of this Consent Judgment, and until such time as a contract for revaluation has been approved by Taxation, the Assessor for Plaintiff municipality shall, in accordance with the requirements of N.J.A.C. 18:12A-1.14(b)(2), submit to the County Board monthly progress reports on Form RCR, as prescribed by Taxation.

F. Upon the approval by Taxation of a contract for revaluation and until such time as a newly-revalued tax list is submitted to the County Board pursuant to this Judgment, the Assessor shall, in accordance with the requirements of N.J.A.C. 18:12A-1.14(d) and -1.14(e), submit to the County Board monthly progress reports on Form POW/RSR, as prescribed by Taxation.

G. If at any time it appears that the progress of the revaluation is falling behind schedule, or that the contemplated schedule does not ensure timely completion of the revaluation by November 1, 2024, to be effective for tax year 2025, in accordance with this Consent Judgment, the Court shall, on its own motion or upon application by any party, make whatever additional Order it deems necessary to ensure timely completion of the revaluation including, but not limited to, directing the commitment by the Plaintiff, the tax map firm and/or the revaluation firm of additional resources and personnel.

H. The Court shall retain jurisdiction of this matter to ensure full compliance with its mandate and permit any party to make application for further relief.

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JOSHUA D. NOVIN J.T.C.

The undersigned consent to the form and entry of the within Judgment.

GURBIR S. GREWAL  
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Attorney for State Defendants,  
Essex County Board of Taxation and  
Acting Dir., N.J. Div. of Taxation

By:   
Michelline Capistrano Foster  
Deputy Attorney General  
NJ Attorney ID No. 004562005

Dated: 9/1/2020

McMANIMON, SCOTLAND & BAUMANN, LLC  
Attorney for Plaintiff  
Township of West Orange

By:   
Shoshana Schiff, Esquire  
NJ Attorney ID # 044981998

Dated: 09/01/2020

**Exhibit A - SCHEDULE OF COMPLETION DATES**

Tax Map and Revaluation Schedule for  
Revaluation to be Implemented by  
November 1, 2024 and  
Effective for the 2025 Tax Year.

- 1) West Orange to begin updating its Tax Map on or before September 1, 2020.
- 2) West Orange to draft bonding ordinance for revaluation on or before September 1, 2021.
- 3) West Orange to approve bonding ordinance for revaluation on or before November 1, 2021.
- 4) West Orange to submit approved revaluation contract and recommendation to West Orange Municipal Counsel for approval on or before January 1, 2022.
- 5) West Orange to submit revised Tax Map to Taxation for review on or before August 1, 2022.
- 6) West Orange to re-submit revised Tax Map to Taxation for review on or before November 1, 2022.
- 7) If applicable, Taxation to approve or provide additional comments to West Orange regarding the Tax Map no later than November 15, 2022.
- 8) This review and revision process will continue in 15-day intervals between West Orange and Taxation until West Orange's Tax Map is fully approved by Taxation.
- 9) West Orange to submit an executed Revaluation contract to Taxation for Taxation's approval on or before March 1, 2023.
- 10) Taxation to approve the executed Revaluation Contract within thirty days of Taxation's receipt of the final addendum to the Revaluation Contract.
- 11) The revaluation firm to begin work immediately upon approval of the Revaluation Contract by Taxation.
- 12) Property Record Cards to be completed by the revaluation firm under the supervision and oversight of West Orange's Tax Assessor, and field inspections to begin upon Taxation's approval of the Revaluation contract.

- 13) Revaluation firm field inspections are to be completed by or before November 1, 2024. West Orange's Tax Assessor is responsible for overseeing and supervising this process.
- 14) Revaluation Assessment Notices to be prepared and mailed by Revaluation firm to taxpayers pursuant to N.J.A.C. 18:12-4.8(a)(10)(i), but not prior to November 10, 2024. West Orange's Tax Assessor is responsible for overseeing and supervising this process.
- 15) Revaluation firm to conduct informal revaluation assessment reviews with taxpayers pursuant to N.J.A.C. 18:12-4.8(a)(10)(i) and -4.9. All taxpayer reviews are to be completed no later than December 15, 2024. West Orange's Tax Assessor is responsible for overseeing and supervising this process.
- 16) Final revaluation tax list to be submitted by West Orange to Essex County Board of Taxation pursuant to N.J.S.A. 54:4-35 on or about January 10, 2025.
- 17) May 1, 2025, tax appeal challenge deadline is anticipated.