

**Resolution of the Demarest Governing Body**

**Resolution No. 055-26**

**February 9, 2026**

<b>Council Member</b>	<b>Motion</b>	<b>Second</b>	<b>Yes</b>	<b>No</b>	<b>Abstain</b>	<b>Absent</b>
<b>Slowikowski</b>			✓			
<b>Carmeli</b>			✓			
<b>Collins</b>			✓			
<b>Fox</b>	✓		✓			
<b>Marks</b>			✓	✓		
<b>Reiss</b>		✓	✓			

**TITLE: RESOLUTION AUTHORIZING REFUND OF 2020 TAX COURT JUDGMENT FOR 87 SOUTH STREET**

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**WHEREAS**, pursuant to N.J.S.A. 54:3-27.2, in the event that a taxpayer is successful in an appeal from an assessment of real property, the prospective taxing district shall refund any excess taxes paid within 60 days of the date of final judgment.

**WHEREAS**, the Tax Collector's office has received a Tax Court Judgment for tax year 2020 on Block 51, Lot 3.01, also known as 87 South Street, Borough of Demarest, in the name of Kim, Dong Luil & Maria S; and

**WHEREAS**, Tax Court Judgment (Docket No. 008783-2020) entered on 12/29/2025, reduced the assessment value of the property for tax year 2020 from \$1,565,000.00 to \$1,400,000.00, which resulted in a tax credit of \$4,568.85 to be refunded; and

**WHEREAS**, a refund for the total amount of \$4,568.85 is due and payable to:

Jennifer R. Jacobus, Esq., Attorney for Kim, Dong Luil & Maria S, c/o Jennifer R. Jacobus, Esq., 201 Littleton Road, Suite 100, Morris Plains, NJ 07950; and

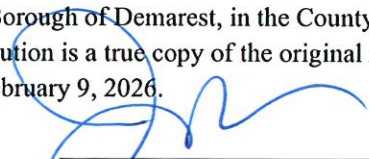
**NOW, THEREFORE, BE IT RESOLVED**, that the Chief Financial Officer is hereby authorized to refund Jennifer R. Jacobus, Esq., Attorney for Kim, Dong Luil & Maria S in the amount of \$4,568.85 and the Tax Collector to adjust her records accordingly.

**APPROVED:**

  
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Brian Bernstein, Mayor

**CERTIFICATION**

I, Julie Falkenstern, Registered Municipal Clerk, of the Borough of Demarest, in the County of Bergen and the State of New Jersey, do hereby certify that the foregoing Resolution is a true copy of the original resolution duly passed and adopted by the Governing Body at the meeting on February 9, 2026.

  
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Julie Falkenstern, RMC