

**Resolution of the Demarest Governing Body**

**Resolution No. 156-24**

**September 9, 2024**

Council Member	Motion	Second	Yes	No	Abstain	Absent
Jiang		✓	✓			
Fox	✓		✓			
Marks						✓
Slowikowski			✓			
Reiss			✓			
Collins			✓			

**TITLE: A RESOLUTION AUTHORIZING SETTLEMENT**

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**WHEREAS**, it is upon the advice and recommendation of the Tax Assessor, Special Tax Appeal Counsel and Appraisal Expert to confirm the recommended property tax appeal settlement as follows:

- **Block 120.02, Lot 3 16 Duck Pond Road**
- The property is owned by Plaintiffs, Henry S. Hoberman and Jose B. Brenner
- The within Resolution relates to the settlement of the pending tax appeal matter entitled Hoberman, Henry S. and Brenner, Jodi B. v. Borough of Demarest, filed in the Tax Court of New Jersey under Docket Nos. 005044-2020, 002931-2021, 004443-2022, 003041-2023 and 004251-2024.
- The proposed settlement terms and conditions related to this matter reflect a credit of \$29,539 as against future taxes or a refund as per the Borough CFO.
- Credit or cash refund to be applied to the next quarterly property taxes, but no later than ninety (90) days of the Tax Court judgment.

**WHEREAS**, it is in the best interest of the Borough to approve the proposed settlement to avoid the cost and uncertainty of litigation; and

**NOW, THEREFORE, BE IT RESOLVED**, by the Mayor & Council of the Borough of Demarest, County of Bergen, State of New Jersey that the Borough Tax Counsel is hereby authorized and directed to further prepare, execute any and all documents necessary in order to facilitate the further processing for the above stated tax appeal settlement, with copies of same to the Borough Clerk, Borough Attorney, Borough Tax Collector and Borough Tax Assessor.

Approved:



\_\_\_\_\_  
Andrea Slowikowski, Council President

**CERTIFICATION**

I, Julie Falkenstern, Acting Borough 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 September 9, 2024



\_\_\_\_\_  
Julie Falkenstern, Acting Borough Clerk



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August 8, 2024

VIA EMAIL ONLY: [boroadmin@demarestnj.gov](mailto:boroadmin@demarestnj.gov)

Julie Falkenstern, Acting Borough Clerk  
Borough of Demarest  
118 Serpentine Road  
Demarest, NJ 07627

**RE: Henry Hoberman v. Demarest  
Docket No. 005044-2020, 002931-2021, 004443-2022, 003041-2023,  
004251-2024  
CLMC File No. 17050-0008**

Dear Mayor & Council:

Please be advised this office represents the Borough of Demarest in the above-captioned tax appeal matters. The subject property is a residence located at 16 Duck Pond Road.

The Borough's assessor reviewed the plaintiff's discovery responses with related industry consultations. The assessor further consulted with the Borough's appraiser and our law office regarding the offers and counteroffers exchanged between the parties. After doing so, the Borough's tax appeal team negotiated a settlement, subject to Council approval to consist of minor reductions in the 2022, 2023 and 2024 tax years and a withdrawal of the 2020-2021 tax years.

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The settlement agreement is specifically set forth as follows:

Tax Year	2020	2021	2022	2023	2024
Assessment	\$0	\$0	\$2,600,000	\$2,600,000	\$2,600,000
Ratio	100%	100%	100%	100%	100%
Tax Rate	0%	0%	2.839%	2.918%	3.057%
Settled Assessment	WD	WD	\$2,350,000	\$2,250,000	\$2,200,000
Refund	0	0	<u>\$7,098</u>	<u>\$10,213</u>	<u>\$12,228</u>
Total Global Refund	\$29,539				

Based upon the potential exposure, the cost and uncertainty of litigation, the Demarest tax appeal litigation team is recommending this settlement proposal.

### **REFUND**

Statutory interest, pursuant to NJSA 54:3-27.2, has been waived by taxpayer, shall not be paid provided the tax credit is paid the first quarter following the date of entry of the Tax Court Judgment. Enclosed you will find a copy of a Resolution for your review and consideration.

Thank you for your time and attention to this matter. If there are any questions, please do not hesitate to contact me.

Respectfully submitted,

**/s/ Kenneth A. Porro**  
Kenneth A. Porro, Esq.  
For the Firm

KAP: mg

Encl. Approved Resolution

c (sent via email): Debra Mati – Tax Collector  
Jason Laliker – Tax Assessor  
Julie Falkenstern – Borough Administrator  
Deena B. Rosendahl, Esq. – Borough Attorney