

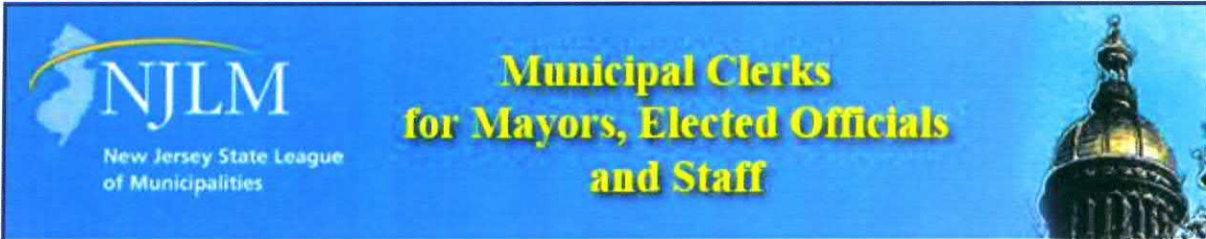
CC: Jack, Sherry,  
K. Ryan & Bill  
Via. Email

C

Lashway, Lisa

**From:** NJLM - Municipal Clerks [njlm-clerks@cityconnections.com]  
**Sent:** Thursday, March 18, 2010 4:06 PM  
**To:** Lashway, Lisa  
**Subject:** Two Issues

C



March 18, 2010

**Re: I. RECENT SUPREME COURT CASE ON TAX ASSESSMENTS**

Dear Mayor:

The New Jersey Supreme Court recently announced its decision in 3 companion cases dealing with tax appeals: Lucent Technologies v Township of Berkeley Heights, Davane Realty v. Edison Twp., and 1717 Realty Associates LLC v. FairLawn.

To summarize, these cases essentially upheld N.J.S.A. 54:4-34, which precludes a tax appeal when the property owner has not complied with a Chapter 91 request.

They ruled that a property owner that provides false information to a municipal tax assessor will not have its tax appeals dismissed. The tax assessor had requested certain income and expense information on this commercial property pursuant to NJSA 54:4-34, commonly referred to as a Chapter 91 request. Berkeley Township later found out and contended that the property owner had provided false information for certain tax years. Berkeley was successful in getting two of the 3 years of tax appeals dismissed in tax court. However, the New Jersey Supreme Court reversed the appellate court and reinstated the tax appeals for all three years.

The high court refused to modify its prior holding in Ocean Pines Ltd. v. Borough of Point Pleasant and held that the issue before the tax court is whether the valuation was reasonable in light of what information was available to the assessor at the time of the assessment. The taxpayer was barred from providing contrary proofs after it gave false or fraudulent information to the tax assessor.

If you have any questions on this case, please speak with your municipal attorney.

Very truly yours,

William G. Dressel, Jr.  
Executive Director

---

**Re: II. Social Media for Public Officials**

If you haven't reserved your space at the New Jersey League of Municipalities Education Foundation's event on **Social Media for Public Officials** yet, please register *now* by visiting <http://www.njslom.com/cal033010.html>.

**You have a chance to submit your questions about social media by visiting our blog at <http://www.njleagueblog.com>.** We'll be answering them during our event and remember to follow us on twitter for regular updates! <https://twitter.com/NJLeague>

We look forward to seeing you there!

---

New Jersey League of Municipalities  
222 West State Street, Trenton, NJ 08608  
609-695-3481

---

To unsubscribe from this list, send a blank email to [leave-11898894-235018168.a5b3b1841a13d0fd7831dbdfc64a0b1b@lists.n-email2.net](mailto:leave-11898894-235018168.a5b3b1841a13d0fd7831dbdfc64a0b1b@lists.n-email2.net)