BOROUGH OF BRADLEY BEACH

RESOLUTION 2023-11

AUTHORIZING THE TAX ASSESSOR TO ACT AS AGENT FOR THE BOROUGH OF BRADLEY BEACH FOR THE PURPOSE OF FILING AND SETTLING TAX APPEALS ON BEHALF OF THE TAXING DISTRICT FOR THE TAX YEAR 2022

WHEREAS, the Tax Assessor is knowledgeable regarding the valuation and assessment of properties in the Borough of Bradley Beach; and

WHEREAS, the Tax Assessor has the statutory responsibility, pursuant to <u>N.J.S.A.</u> 54:4-23 to 36 to set assessments for properties in the Borough of Bradley Beach under the Local Property Tax, <u>N.J.S.A.</u> 54:4-1 et seq; and

WHEREAS, the governing body of the Taxing District deems the Tax Assessor to be responsible and acting in the best interests of the municipality. The Tax Assessor shall be responsible for tax appeal settlements up to \$20,000; and

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Mayor and Council of the Borough of Bradley Beach, that the Tax Assessor is hereby authorized to act as agent for the Taxing District without further governing body approval to:

- (a) Determine when tax appeals, cross appeals, complaints and counterclaims should be filed on behalf of the Taxing District with regarding to any property located in the Borough of Bradley Beach and accordingly direct the attorney for the Taxing District to file such documents with either the County Tax Board or Tax Court of New Jersey as deemed appropriate.
- (b) Resolve and settle tax appeals pending before the County Tax Board, Tax Court or Appellate Courts for any tax year and authorize the attorney for the Taxing District to formalize such settlement in the appropriate Courts and/or County Tax Board.

Seconded by Councilperson DeMarco and adopted upon the following vote:

	AYES	NAYS	ABSTAIN	ABSENT
Ms. DeMarco	X			
Ms. DeNoble	X			
Mr. Gubitosi	X			
Mr. Weber	X			
Mayor Fox	X			
-	CERTIFICATION			

I, Erica Kostyz, Municipal Clerk, Borough of Bradley Beach, Monmouth County, New Jersey, do hereby certify that the foregoing resolution was duly adopted by the Mayor and Council at the January 1, 2023 Council Reorganization Meeting.

Erica Kostyz, RMC, CMR

Municipal Clerk