## **BOROUGH OF BRADLEY BEACH**

## **RESOLUTION 2025-10**

## 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 2023

**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 \_\_\_\_\_\_ and adopted upon the following vote:

AYES NAYS ABSTAIN ABSENT

Ms. DeNoble Ms. Greenblatt Mr. Nowicki Mr. Weber Mayor Gubitosi

## 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, 2025 Council Reorganization Meeting.

Erica Kostyz, RMC, CMR Municipal Clerk