

TOWNSHIP OF WASHINGTON
BERGEN COUNTY, NEW JERSEY

RESOLUTION NO. 21-198

**AUTHORIZATION TO APPLY TAX REFUND ARISING FROM
OVERPAYMENT OF TAXES AS CREDIT AGAINST
CONTRACTUAL OBLIGATION – BLOCK 1306, LOT 2**

WHEREAS, a refund of taxes in the amount of \$12,573 is due for tax year 2020 in connection with the property designated as Lot 2 in Block 1306 on the Township tax map (the “Viviano Property”) as a result of a tax overpayment; and

WHEREAS, the Township is the record owner of a parcel of real property designated as Lot 1.05 in Block 1305 on the Township tax map (the “Township Parcel”); and

WHEREAS, the Township Parcel was included in the proposed development of the Viviano Property pursuant to a settlement agreement between the Township and James A. Viviano (the “2001 Viviano Settlement Agreement”) in an action in the Superior Court of New Jersey; and

WHEREAS, pursuant to the terms of the 2001 Viviano Settlement Agreement, James A. Viviano and the Township entered into a contract of sale on September 8, 2003 for the sale of the Township Parcel by the Township to James A. Viviano (the “Viviano Contract”) having a purchase price of \$120,000, and on which a contract deposit was made by James A. Viviano to the Township in the amount of \$12,000 which is being held in escrow; and

WHEREAS, a closing of title conveying the Township Parcel under the Viviano Contract is to be scheduled after final subdivision and site plan approval has been granted by the Township’s Planning Board; and

WHEREAS, the Township and the owners of the Viviano Property have come to an agreement as to the manner of payment of the \$12,573 tax refund pursuant to which said refund would be applied as a credit against the land purchase contractual obligation of the purchaser under the Viviano Contract; and

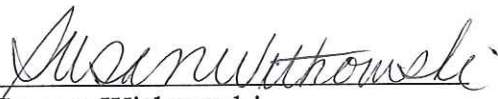
WHEREAS, the Township Council wishes to authorize the execution of the Memorandum of Understanding on file with the Township Clerk implementing the agreed resolution of the subject tax refund, and further wishes to authorize the Tax Collector to cancel the balance of the overpayment and confirm that said overpayment is not to be refunded;

NOW, THEREFORE, BE IT RESOLVED, by the Township Council of the Township of Washington as follows:

1. The tax refund in the amount of \$12,573 shall be applied as a credit in favor of the owners of the Viviano Property against the contractual obligation of the Estate of James A. Viviano to purchase the Township Parcel under the terms of the Viviano Contract.
2. The Township shall hold the overpayment of taxes which resulted in the tax refund due in connection with the Viviano Property in escrow, with no interest to accrue thereon, until the closing of title under the Viviano Contract, at which time same shall be paid to the Township and a credit in the amount of the tax refund (\$12,573) shall be applied in favor of the Estate of James A. Viviano under the Viviano Contract, same to be reflected on the sale closing statement.
3. The Memorandum of Understanding on file with the Township Clerk is hereby approved, and the Mayor is hereby authorized to execute same on behalf of the Township.

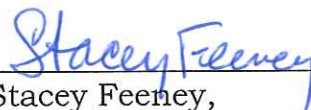
BE IT FURTHER RESOLVED, that the Township Council hereby authorizes the Tax Collector to cancel the balance of the overpayment and confirms that said overpayment is not to be refunded, but rather held until the closing of title with respect to the sale of the Township Parcel under the Viviano Contract, at which time a credit shall be given with respect to the land purchase pursuant to the terms of the Memorandum of Understanding.

ATTEST:


 Susan Witkowski,
 Township Clerk

APPROVED:

TOWNSHIP COUNCIL OF THE
 TOWNSHIP OF WASHINGTON

By: 
 Stacey Feeney,
 Council President

DATED: May 3, 2021

COUNCIL	MOTION	SECOND	AYES	NAYES	ABSTAIN	ABSENT	RECUSE
Cascio			X				
DeSena		X	X				
Feeney	X		X				
Morgan			X				
Sears			X				