

**RESOLUTION AUTHORIZING THE MUNICIPAL ATTORNEY AND SPECIAL COUNSEL TO UNDERTAKE CERTAIN ACTIONS ON BEHALF OF THE BOROUGH ON RECOMMENDATION OF THE TAX ASSESSOR**

**WHEREAS**, the Municipal Attorney has provided the Governing Body with a copy of the March 24, 1998 Opinion of the Office of the Attorney General respecting the standing of Municipal Tax Assessors to file and sign on behalf of the municipality certain proceedings commenced before the County Board of Taxation; and,

**WHEREAS**, said Opinion concludes that the Tax Assessor lacks standing to initiate process before the County Board of Taxation and that the proper individuals to initiate actions on behalf of the municipality is the Municipal Attorney and Special Counsel with authorization from the Governing Body; and,

**WHEREAS**, in order to avoid duplication and repetitious enactments of the Resolutions where such actions are being recommended by the Tax Assessor of the Municipality.

**NOW THEREFORE BE IT RESOLVED** by the Mayor and Borough Council of the Borough of Mount Arlington that the Office of the Municipal Attorney Matthew Giacobbe, Esq. of Scarinci Hollenbeck, and Special Counsel Fred Semrau, Esq. of Dorsey and Semrau, and any attorneys being members thereof, are authorized to execute such process as may be recommended by the Borough Tax Assessor for the commencement of or response to actions commenced in the County Board of Taxation of Morris County, including the filing of actions by the Borough to correct, adjust or modify assessments, counterclaim, to change farmland assessments, to set and collect rollback taxes, for added, omitted, or added/omitted assessments and any other process before the County Board of Taxation recommended by the Tax Assessor of the Borough.

This is to certify that the above is a true and correct copy of a resolution adopted by the Borough of Mount Arlington at a meeting held on January 5, 2010.

  
Linda DeSantis, R.M.C.  
Borough Clerk