



BOROUGH OF HIGHLANDS
COUNTY OF MONMOUTH

RESOLUTION 26-011

AUTHORIZING AWARD OF A FAIR AND OPEN CONTRACT FOR PROFESSIONAL SERVICES – TAX ATTORNEY

WHEREAS, the Borough of Highlands has a need for professional legal counsel services for tax appeal and tax foreclosure matters; and

WHEREAS, such professional legal services can only be provided by licensed professionals and the firm of Marmero Law, LLC is so recognized; and

WHEREAS, the Chief Financial Officer has determined and certified in writing that the value of the contract may exceed \$17,500; and

WHEREAS, the Borough of Highlands, through a fair and open process in accordance with N.J.S.A. 19:44A-20.5 solicited proposals from qualified attorneys for the appointment and position of Borough Tax Appeal Attorney for the calendar year 2026 and said requests for Professional Services – Tax Appeal Attorney were received in the Office of the Borough Administrator no later than 11:00 am on November 25, 2025; and

WHEREAS, the Borough has reviewed all proposals received and has determined that the Mayor and Borough Council desires to authorize the execution of a professional services contract between the following listed persons/firms and the Borough for the provision of said services for the year 2026; and

WHEREAS, certification of availability of funds has been provided by the Chief Financial Officer of the Borough of Highlands contingent upon the adoption of the 2026 Municipal Budget.

NOW, THEREFORE, BE IT RESOLVED by the Borough Council of the Borough of Highlands as follows:

1. That Albert Marmero, Esq. of Marmero Law, LLC is hereby appointed and retained to provide professional legal counsel services for tax appeal and tax foreclosure matters as described above for the period of January 1, 2026, through December 31, 2026.
2. That Albert Marmero, Esq. of Marmero Law, LLC is hereby retained at an hourly rate of \$150.00 per hour plus reimbursable expenses for professional services for the period of January 1, 2026, through December 31, 2026, in an amount not to exceed \$15,000.
3. The contract is awarded without competitive bidding as a "Professional Service" in accordance with the Local Public Contracts Law, N.J.S.A. 40A: 11-5(1)(a)(i) because it is for

services performed by persons authorized by law to practice a recognized profession. The Mayor and Municipal Clerk are authorized to sign the contract.

4. A copy of the Resolution as well as the contract shall be placed on file with the Municipal Clerk of the Borough of Highlands.
5. The Municipal Clerk is hereby directed to publish notice of this award as required by law.

Motion to Approve R 26-011:

	INTRODUCED	SECOND	AYE	NAY	ABSTAIN	ABSENT
CERVANTES						
CHELAK						
MELNYK						
OLSZEWSKI						
BROULLON						

This is a Certified True copy of the Original Resolution on file in the Municipal Clerk's Office.

DATE OF VOTE: January 1, 2026

Nancy Tran, Municipal Clerk
Borough of Highlands