

**RESOLUTION AUTHORIZING AND RATIFYING  
COUNTERCLAIMS IN STATE COURT TAX APPEALS**

**WHEREAS**, several commercial property owners in the Borough have filed appeals, or are anticipated to file appeals, with the New Jersey State Tax Court for calendar year 2026; and

**WHEREAS**, the Borough Tax Assessor has recommended that the governing body authorize the filing of counterclaims to certain of the appeals and ratify the filing of counterclaims for those appeals in which counterclaims have already been filed;

**NOW, THEREFORE, BE IT RESOLVED** by the Borough Council of the Borough of Tinton Falls, as follows:

1. The Borough Conflict Tax Attorney is hereby authorized to file counterclaims in tax court cases as recommended by the Borough Tax Assessor and, to the extent any counterclaims have already been filed by current or predecessor counsel for the Borough, such counterclaim authority is hereby ratified.
2. A certified copy of this Resolution shall be provided to both the Borough tax assessor and Borough conflict tax attorney.

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Michael J. Nesci, Council President

**BOROUGH OF TINTON FALLS COUNCIL**

<b>Council Member</b>	<b>Moved</b>	<b>Second</b>	<b>Ayes</b>	<b>Nays</b>	<b>Absent</b>	<b>Abstain</b>
Mr. Alessi						
Ms. Buckley						
Mr. Neis						
Mr. Parikh						
Mr. Nesci						

**CERTIFICATION**

I, Michelle Hutchinson, Borough Clerk of the Borough of Tinton Falls, hereby certify the foregoing to be a true copy of a resolution adopted by the Tinton Falls Borough Council at their meeting held February 3, 2026.

WITNESS, my hand and the seal of the Borough of Tinton Falls, this 3<sup>rd</sup> day of February 2026.

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Michelle Hutchinson  
Borough Clerk