TOWNSHIP OF WILLINGBORO

Resolution No. 103 ± 1996

A Resolution of the Township Council of the Township of Willingboro Providing for the Appointment of Real Estate Appraisers and Authorizing the Execution of Professional Services Agreements with Allen G. Black, MAI, SRA and with M. Bruce Leff, SRA

Whereas, the Township of Willingboro requires the services of Real Estate Appraisers for the purpose for the purpose of advising the Township of Willingboro and for the provision of expert reports and testimony on matters relating to the valuation of commercial and residential real estate, including tax appeals and any other matter where such professional services are required, and

Whereas, Allen G. Black and M. Bruce Leff are qualified to serve as Real Estate Appraisers for the Township of Willingboro and have been recommended by the Tax Assessor and the Township Solicitor, and

Whereas, the Local Public Contracts Law, *N.J.S.A.* 40A:11-1, et seq., requires that a resolution authorizing the award of a contract for professional services without competitive bids and the contract itself must be available for public inspection.

Now, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Willingboro, assembled in public session on August 6, 1996, that Allen G. Black and M. Bruce Leff., be and hereby is appointed as Real Estate Appraisers for the Township of Willingboro in accordance with the proposal letters attached hereto, and

Be It Further Resolved, that the Mayor and Township Clerk are hereby authorized to execute the attached Professional Services Agreement with Allen G. Black and M. Bruce Leff, and

Be It Further Resolved, that notice of this appointment and Professional Services Agreement shall be published as required by law, and

Be It Further Resolved, that certified copies of this Resolution shall be provided to the Township Manager, the Treasurer, the Tax Assessor and the Solicitor of the Township of Willingboro and to Allen G. Black and M. Bruce Leff., for their information and attention.

Jeffrey E. Ramsey

ATTEST:

Rhoda Lichtenstadter, RMC

Township Clerk

COUNCIL MEMBERS

COUNCIL MEMBERS James E. Ayrer Doreatha D. Campbell Lavonne B. Johnson Jeffrey E. Ramsey Paul L. Stephenson

TOWNSHIP OF WILLINGBORO

MUNICIPAL COMPLEX ONE SALEM ROAD WILLINGBORO, NEW JERSEY 08046 (609) 877-2200 FAX (609) 835-0782

TOWNSHIP MANAGER Norton N. Bonaparte, Jr.

August 9, 1996

M. Bruce Leff, SRA Martin Bruce Leff, Inc. 3103 Sheffield Drive Cinnaminson, New Jersey 08077

Dear Mr. Leff:

Enclosed please find a copy of Res. No. 103 - 1996, adopted by Willingboro Township Council at their meeting of August 6, 1996 along with an original signed copy of the Agreement. Please sign and return the agreement and then a copy of a fully executed agreement will be sent back to you.

Thank you.

Sincerely,

Rhoda Lichtenstadter, RMC

Township Clerk

Encs.

COUNCIL MEMBERS

COUNCIL MEMBERS James E. Ayrer Doreatha D. Campbell Lavonne B. Johnson Jeffrey E. Ramsey Paul L. Stephenson

TOWNSHIP OF WILLINGBORO

MUNICIPAL COMPLEX ONE SALEM ROAD WILLINGBORO, NEW JERSEY 08046 (609) 877-2200 FAX (609) 835-0782

TOWNSHIP MANAGER Norton N. Bonaparte, Jr.

August 9, 1996

Allen G. Black Todd and Black, Inc. 1209 South Union Avenue Cherry Hill, New Jersey 08002

Dear Mr. Black:

Enclosed please find a copy of Res. No. 103 - 1996, adopted by Willingboro Township Council at their meeting of August 6, 1996 along with an original signed copy of the Agreement. Please sign and return the agreement and then a copy of a fully executed agreement will be sent back to you.

Thank you.

Sincerely,

Rhoda Lichtenstadter, RMC

Township Clerk

Encs.

PROFESSIONAL SERVICES AGREEMENT

between the

Township of Willingboro

and

M. Bruce Leff

Whereas, the Township of Willingboro requires the services of a Professional Real Estate Appraiser to serve as a consultant to the Township of Willingboro in matters where the valuation of real estate must be established, including tax appeals and litigation, and

Whereas, the Tax Assessor and the Solicitor have recommended M. Bruce Leff, and

Now, Therefore, It is Agreed by and between the Township of Willingboro and M. Bruce Leff. as follows:

- I. Appointment. M. Bruce Leff is hereby appointed and retained as Real Estate Appraiser for the Township of Willingboro.
- II. Term. The term of this appointment shall commence on April 1, 1966, and shall continue until March 31, 1997, in accordance with the terms of this Agreement.
- III. Service. During the term of this Agreement, the Contractor agrees to provide services in accordance with the proposal letter attached hereto..
- IV. Compensation. During the term of this Agreement, the Contractor shall be compensated in accordance with the proposal letter attached hereto.
- V. Termination of the Agreement. Either party shall have the right to cancel or terminate this agreement, with or without cause, providing the party desiring

to terminate or cancel gives to the other party at least thirty (30) days written notice, which notice shall be given by depositing the notice with the United States Postal Service, addressed to the party to receive notice, by certified mail, return receipt requested, with postage prepaid thereon.

VI. New Jersey Law. This Agreement shall be governed by and construed in accordance with the laws of the State of New Jersey.

VII. Equal Opportunity.

- 1. In consideration of the execution of this Agreement, the Professional shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, marital status, or national origin. The Professional shall comply with the *New Jersey Law Against Discrimination*, *N.J.S.A.* 10:5-1 *et seq.* and all other applicable Federal and New Jersey statutes of a similar nature.
- 2. The attention of the Professional is particularly drawn to the affirmative action provisions of the New Jersey Law Against Discrimination as set forth in N.J.S.A. 10:5-31 and the applicable regulations thereunder. The Professional shall execute such additional documents as may be required of a person, partnership, or corporation doing business in the public sector within the State of New Jersey and shall comply with the rules and regulations relating thereto.
- VIII. Mandatory Affirmative Action Language Required in all Contracts with a Public Agency in the State of New Jersey. In accordance with the requirements of *P.L.* 1975, C. 127, and of *N.J.A.C.* 17:27, during the performance of this contract the Professional agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status or sex. The contractor will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment without regard to their age, race, creed, color, national origin, ancestry, marital status or sex. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and agrees to post in conspicuous

WT/Leff 96h05 Page 2.

places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause;

The contractor or subcontractor, where applicable, will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status or sex;

The contractor or subcontractor, where applicable, will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with the regulations promulgated by the Treasurer of the State of New Jersey pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time.

The contractor or subcontractor agrees to attempt in good faith to employee minority and female workers consistent with the applicable county employment goals prescribed by *N.J.A.C.* 17:27-5.2 promulgated by the Treasurer of the State of New Jersey pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time or in accordance with a binding determination of the applicable county employment goals determined by the Affirmative Action Office pursuant to *N.J.A.C.* 17:27-5.2 promulgated by the Treasurer of the State of New Jersey pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time.

The contractor or subcontractor agrees to inform in writing appropriate recruitment agencies in the area, including employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

The contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national

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origin, ancestry, marital status or sex, and conform with the applicable employment goals, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor and its subcontractors shall furnish such reports or other documents to the Affirmative Action Office [in the New Jersey Department of the Treasury] as may be requested by the office from time to time in order to carry out the purpose of these regulations and public agencies shall furnish such information as may be requested by the Affirmative Action Office for conducting compliance investigation pursuant to Subchapter 10 of the *New Jersey Administrative Code* (*N.J.A.C.* 17:27).

- IX. Modification. No modification of this Agreement shall be valid or binding unless the modification shall be in writing and executed by the Planning Consultant and the Township of Willingboro.
- X. No Assignment. This Agreement shall not be assigned by the Planning Consultant without the specific written consent of the Township of Willingboro.
- All records and data of any kind relating to the Township of Willingboro shall belong to the Township of Willingboro and shall be surrendered to the Township of Willingboro upon the expiration or termination of this Agreement.
- XII. Entire Agreement. This instrument contains the entire Agreement of the Parties hereto and may not be amended, modified, released, or discharged, in whole or in part, except as specifically provided herein or in an instrument in writing executed by the parties hereto.
- XIII. Amendments. The parties hereto may, by mutual agreement, change the scope of services or the amount of compensation set forth in this Agreement.

In Witness Whereof, this Agreement has been executed by or on

behalf of the parties hereto on this day of August 1996, for the
purposes and the term specified herein.

Township of Willingboro

Attest:

Rhoda Lichtenstadter, RMC Township Clerk

PROFESSIONAL SERVICES AGREEMENT

between the

Township of Willingboro

and

Allen G. Black

Whereas, the Township of Willingboro requires the services of a Professional Real Estate Appraiser to serve as a consultant to the Township of Willingboro in matters where the valuation of real estate must be established, including tax appeals and litigation, and

Whereas, the Tax Assessor and the Solicitor have recommended Allen G. Black, and

Now, Therefore, It is Agreed by and between the Township of Willingboro and Allen G. Black. as follows:

- I. Appointment. Allen G. Black is hereby appointed and retained as Real Estate Appraiser for the Township of Willingboro.
- II. Term. The term of this appointment shall commence on April 1, 1966, and shall continue until March 31, 1997, in accordance with the terms of this Agreement.
- III. Service. During the term of this Agreement, the Contractor agrees to provide services in accordance with the proposal letter attached hereto..
- IV. Compensation. During the term of this Agreement, the Contractor shall be compensated in accordance with the proposal letter attached hereto.
- V. Termination of the Agreement. Either party shall have the right to cancel or terminate this agreement, with or without cause, providing the party desiring

to terminate or cancel gives to the other party at least thirty (30) days written notice, which notice shall be given by depositing the notice with the United States Postal Service, addressed to the party to receive notice, by certified mail, return receipt requested, with postage prepaid thereon.

VI. New Jersey Law. This Agreement shall be governed by and construed in accordance with the laws of the State of New Jersey.

VII. Equal Opportunity.

- 1. In consideration of the execution of this Agreement, the Professional shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, marital status, or national origin. The Professional shall comply with the New Jersey Law Against Discrimination, N.J.S.A. 10:5-1 et seq. and all other applicable Federal and New Jersey statutes of a similar nature.
- 2. The attention of the Professional is particularly drawn to the affirmative action provisions of the New Jersey Law Against Discrimination as set forth in N.J.S.A. 10:5-31 and the applicable regulations thereunder. The Professional shall execute such additional documents as may be required of a person, partnership, or corporation doing business in the public sector within the State of New Jersey and shall comply with the rules and regulations relating thereto.
- VIII. Mandatory Affirmative Action Language Required in all Contracts with a Public Agency in the State of New Jersey. In accordance with the requirements of *P.L.* 1975, C. 127, and of *N.J.A.C.* 17:27, during the performance of this contract the Professional agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status or sex. The contractor will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment without regard to their age, race, creed, color, national origin, ancestry, marital status or sex. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and agrees to post in conspicuous

places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause;

The contractor or subcontractor, where applicable, will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status or sex;

The contractor or subcontractor, where applicable, will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with the regulations promulgated by the Treasurer of the State of New Jersey pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time.

The contractor or subcontractor agrees to attempt in good faith to employee minority and female workers consistent with the applicable county employment goals prescribed by *N.J.A.C.* 17:27-5.2 promulgated by the Treasurer of the State of New Jersey pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time or in accordance with a binding determination of the applicable county employment goals determined by the Affirmative Action Office pursuant to *N.J.A.C.* 17:27-5.2 promulgated by the Treasurer of the State of New Jersey pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time.

The contractor or subcontractor agrees to inform in writing appropriate recruitment agencies in the area, including employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

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Page 3.

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- IX. Modification. No modification of this Agreement shall be valid or binding unless the modification shall be in writing and executed by the Planning Consultant and the Township of Willingboro.
- X. No Assignment. This Agreement shall not be assigned by the Planning Consultant without the specific written consent of the Township of Willingboro.
- XI Ownership of Records. All records and data of any kind relating to the Township of Willingboro shall belong to the Township of Willingboro and shall be surrendered to the Township of Willingboro upon the expiration or termination of this Agreement.
- XII. Entire Agreement. This instrument contains the entire Agreement of the Parties hereto and may not be amended, modified, released, or discharged, in whole or in part, except as specifically provided herein or in an instrument in writing executed by the parties hereto.
- XIII. Amendments. The parties hereto may, by mutual agreement, change the scope of services or the amount of compensation set forth in this Agreement.

In Witness Whereof, this Agreement has been executed by or on

behalf of the parties hereto on this _	10	_ day of August 1996, for the
purposes and the term specified he	rein.	

Township of Willingboro

Veffrey E. Ramsey Mayor

Attest:

Rhoda Lichtenstadter, RMC

Township Clerk

TODD AND BLACK, INC.

Real Estate Appraisers and Consultants

1209 SOUTH UNION AVENUE • CHERRY HILL, NEW JERSEY 08002 • (609) 662-7676 • FAX (609) 662-0188

HARRISON L. TODD, MAI ALLEN G. BLACK, MAI, CRE, SRA † A. CRAIG BLACK, SRA, CTA †

SENT VIA FAX May 1, 1996

T State Certified General Roal Estate Appraiser

William J. Kearns, Esq. Kearns, Vassallo, Guest and Kearns 630 Beverly-Rancocas Road Willingboro, New Jersey 08046

RE: Beverly Courts Motel 2289 Route 130 Willingboro Township Burlington County, NJ Block 5.02, Lot 7

Dear Mr. Kearns:

In accordance with your request, I would offer the following proposal.

I propose to complete a full narrative Self-Contained Appraisal Report, in the format necessary for condemnation in the State of New Jersey. This appraisal would also be prepared in accordance with the Uniform Standards of Professional Appraisal Practice and the procedures of the Appraisal Institute and the Appraisal Foundation.

My fee to complete the report is \$4,100. If we are authorized to proceed with the appraisal, we would complete the notification, in accordance with the condemnation requirements, and finish the report within thirty-five (35) days of the owners permitting us to inspect the property.

As an alternative to completing a full narrative appraisal report, we would suggest a consulting assignment, if the circumstances, in your opinion, permit that type of procedure. On that basis, we would bill for appraiser's time at \$125 per hour. In the event research time is necessary, that is billed at \$75 per hour. The consulting assignment could include inspecting the property and examining income and expense information and/or the property owner's appraisal. This would permit us to reach a conclusion as to a range of value

TO: William J. Kearns, Esq.

RE: Beverly Courts Motel, Willingboro Township

May 1, 1996

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analysis. If the requirements of the consulting assignment are made known to us ahead of time, we can usually estimate total cost and would be willing to suggest a maximum figure on that basis.

Thank you for your consideration. I will await your instructions.

Sincerely,

Allen G. Black, MAI, CRE, SRA

AGB:md Enc.

TODD AND BLACK, INC.

Real Estate Appraisers and Consultants

1209 SOUTH UNION AVENUE • CHERRY HILL, NEW JERSEY 08002 • (609) 662-7676 • FAX (609) 662-0188

HARRISON L. TODD, MAI ALLEN G. BLACK, MAI, CRE, SRA † A. CRAIG BLACK, SRA, CTA †

† State Certified General Real Estate Appraiser

May 7, 1996

Cost: \$ 7,500

Ms. Terri Paglione, CTA, SRA Township of Willingboro Municipal Complex One Salem Road Willingboro, New Jersey 08046

RE: Request for Fee Proposal

Willingboro Township Real Estate Tax Appeals

Dear Ms. Paglione:

In accordance with your recent letter, I have reviewed the four potential tax appeal cases. We would be interested in submitting a proposal for your Case #1 - Burlington Plaza, Ltd. This is indicated on the tax map as Block 3, Lots 2, 3, 3-Bldg. and 4.

Your request asked for quotes on four services:

1. Limited Restricted Appraisal Report

2. Narrative Appraisal Report Cost: \$16,000 (If the Limited Restricted Report was prepared first, that would be part of the total \$16,000 figure.)

3. Conferences with attorneys and other experts is based on \$125 per hour.

4. Court Testimony is billed at the rate of \$850 per day.

I would suggest that the most efficient way to approach this would be to start on a consulting assignment basis, for which we bill at an hourly rate. The rate is \$125 per hour for appraiser's time and \$75 for research time, if required. I would suspect that the maximum, on a consulting basis, would not exceed \$2,500. The purpose of the consulting portion would be to determine an estimate of fair market value, in order to be able to reach a conclusion as to the practicality of defending the \$4,721,500 assessment. If the range-of-value conclusion from the consulting assignment indicated it was appropriate to proceed, any

TO: Terri Paglione, CTA, SRA/Township of Willingboro

RE: Request for Fee Proposal/Tax Appeals

May 7, 1996

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monies spent on the consulting would be <u>part of</u> either Item #1 - the cost of the Limited Restricted Appraisal Report, or Item #2 - the full Narrative Appraisal Report, if the township decided to use that alternative.

Our reasoning for suggesting a consulting assignment is to preclude spending money on either a Limited Restricted Appraisal or a Narrative Appraisal Report, the conclusion of which did not support the assessment.

Thank you for your consideration. I will be pleased to respond to any questions you may have.

Sincerely,

Allen G. Black, MAI, SRA

AGB:md Enc.

M. BRUCE LEFF, SRA



MARTIN BRUCE LEFF, INC.

3103 SHEFFIELD DRIVE • CINNAMINSON, NEW JERSEY 08077 (609) 829-2358 • FAX (609) 786-8183

REAL ESTATE APPRAISER . CONSULTANT

5/10/96

Ms. Terri Paglione, CTA, SRA C/O Willingboro Township Municipal Complex / One Salem Road Willingboro, NJ 0-8046

RE: Fee Proposal/9 Residential State Tax Court Appeals

Dear Ms. Paglione:

Thank you for considering me as an expert appraiser for the above captioned matter and, as requested, my fees for the following are:

- 1. Limited Restricted Appraisal Reports for 9 individual residential dwellings @ \$1000.00 each.
- 2. Narrative Appraisal Report fee and format for these 9
 Residential properties as per discussion with you will be
 determined if and when necessary.
- 3. Conferences with attorneys and other experts @\$60.00 per hour
- 4. Court Testimony @\$500/day.

It is assumed that a complete interior inspection of each subject property will be done by the appraiser and legal documentation including a deed into the present owner and/or survey of each subject property will be available to appraiser. Additionally, it is assumed that a complete engineering report of each dwelling will be available for those properties in which problem(s) with the construction is/are alleged by those property owners who are seeking a value of "zero" for these properties.

Sincerely,

L aff

M. Bruce Leff, SRA, IFA

MAY | 3 |996

M. BRUCE LEFF, SRA



MARTIN BRUCE LEFF, INC.

3103 SHEFFIELD DRIVE · CINNAMINSON, NEW JERSEY 08077 (609) 829-2358 · FAX (609) 786-8183

REAL ESTATE APPRAISER . CONSULTANT

5/10/96

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Sincerely,

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M. Bruce Leff, SRA, IFA

MAY | 3 |996

TODD AND BLACK, INC.

Real Estate Appraisers and Consultants

1209 SOUTH UNION AVENUE · CHERRY HILL, NEW JERSEY 08002 · (609) 662-7676 · FAX (609) 662-0188

HARRISON L. TODD, MAI ALLEN G. BLACK, MAI, CRE, SRA † A. CRAIG BLACK, SRA, CTA †

SENT VIA FAX May 1, 1996

† State Certified Control Roal Estate Appraises

William J. Kearns, Esq. Kearns, Vassallo, Guest and Kearns 630 Beverly-Rancocas Road Willingboro, New Jersey 08046

RE: Beverly Courts Motel 2289 Route 130 Willingboro Township Burlington County, NJ Block 5.02, Lot 7

Dear Mr. Kearns:

In accordance with your request, I would offer the following proposal.

I propose to complete a full narrative Self-Contained Appraisal Report, in the format necessary for condemnation in the State of New Jersey. This appraisal would also be prepared in accordance with the Uniform Standards of Professional Appraisal Practice and the procedures of the Appraisal Institute and the Appraisal Foundation.

My fee to complete the report is \$4,100. If we are authorized to proceed with the appraisal, we would complete the notification, in accordance with the condemnation requirements, and finish the report within thirty-five (35) days of the owners permitting us to inspect the property.

As an alternative to completing a full narrative appraisal report, we would suggest a consulting assignment, if the circumstances, in your opinion, permit that type of procedure. On that basis, we would bill for appraiser's time at \$125 per hour. In the event research time is necessary, that is billed at \$75 per hour. The consulting assignment could include inspecting the property and examining income and expense information and/or the property owner's appraisal. This would permit us to reach a conclusion as to a range of value

TO: William J. Kearns, Esq.

RE: Beverly Courts Motel, Willingboro Township

May 1, 1996

2.

analysis. If the requirements of the consulting assignment are made known to us ahead of time, we can usually estimate total cost and would be willing to suggest a maximum figure on that basis.

Thank you for your consideration. I will await your instructions.

Sincerely,

Allen G. Black, MAI, CRE, SRA

AGB:md Enc.

OUALIFICATIONS OF APPRAISER

ALLEN G. BLACK, MAI, CRE, SRA, is a principal in the firm of Todd and Black, Inc., having offices at 1209 South Union Avenue, Cherry Hill, New Jersey; formerly Vice President of Leon E. Todd, Inc., real estate brokers in Medford, Medford Lakes, and Mount Laurel.

He has been engaged in the appraisal, sale, purchase, and lease of commercial, industrial, and residential property since 1956. Experience includes eight years corporate real estate work with a major oil company. Appraisal experience includes the three major classifications of property as well as vacant land, special purpose properties, easements, and riparian rights. He has qualified as an expert witness before various commissions and New Jersey courts.

Education

B.B.A. Real Estate & Insurance - Upsala College, East Orange, New Jersey

Completed American Institute of Real Estate Appraisers: Course I, Course II, and

Course VIII

Completed additional course in Real Estate Principles and

Practice - New Jersey Association of Real Estate Boards, Camden, New Jersey

Educational Series - American Right-of-Way Association, Princeton, New Jersey

Principles & Techniques of Residential Appraising - SREA

Advanced Condemnation Course - American Society of Appraisers

Successfully completed the following college credit courses: Real Estate Fundamentals; Real Estate Management; Real Estate Mortgage Investment; Real Estate Appraising

Professional Affiliations include:

American Institute of Real Estate Appraisers

Awarded MAI designation #5397 - November, 1975 - Member American Institute

Awarded RM designation - November, 1972 - Residential Member

Co-Vice Chairman - National RM Required Examinations Subcommittee (81)

N.J. Chapter #1 - Director, 1988 through 1990

American Society of Real Estate Counselors

The Counselors of Real Estate of the National Association of Realtors - CRE Designation #1639/Nov.'94

Society of Real Estate Appraisers

Awarded SRPA designation - January, 1975 - Senior Real Property Appraiser

Awarded SRA designation - January, 1970 - Senior Residential Appraiser

Past President Southern New Jersey Chapter #26, 1977-78; Director, 1991-92

Past Vice-Governor, District #16, State of New Jersey

American Society of Appraisers

Awarded ASA designation - November, 1967 - Senior Member - Real Property

Past President - Southern New Jersey Chapter, 1971-72

Past Director - State of New Jersey

New Jersey Certified General Appraiser - #RG574

Licensed New Jersey Real Estate Broker

Instructor - Realtor Institute, New Jersey Association of Realtors

Instructor - Department of Government Services, Rutgers University

Member - Pinelands Agricultural Study Commission, State of New Jersey

Member - Commercial Panel - American Arbitration Association - #98265

Has Made Appraisals for:

Municipalities in the States of New Jersey, Pennsylvania, Ohio, Virginia, Massachusetts, and New York.

Assignments include acquisition and re-use appraisals, transient housing studies, and land utilization and marketability studies in connection with various urban renewal projects.

Residential Transfers - various national companies.

Various municipalities in connection with tax appraisals and appraisal for the Green Acres Program.

Individual Owners

Attorneys

Corporations

Insurance Companies

Major Oil Companies

Banks

TODD AND BLACK, INC.

Real Estate Appraisers and Consultants

1209 SOUTH UNION AVENUE • CHERRY HILL, NEW JERSEY 08002 • (609) 662-7676 • FAX (609) 662-0188

HARRISON L. TODD, MAI ALLEN G. BLACK, MAI, CRE, SRA † A. CRAIG BLACK, SRA, CTA †

† State Certified General Real Estate Appraiser

May 7, 1996

Cost: \$ 7,500

Ms. Terri Paglione, CTA, SRA
Township of Willingboro
Municipal Complex
One Salem Road
Willingboro, New Jersey 08046

RE: Request for Fee Proposal

Willingboro Township Real Estate Tax Appeals

Dear Ms. Paglione:

In accordance with your recent letter, I have reviewed the four potential tax appeal cases. We would be interested in submitting a proposal for your Case #1 - Burlington Plaza, Ltd. This is indicated on the tax map as Block 3, Lots 2, 3, 3-Bldg. and 4.

Your request asked for quotes on four services:

- 1. Limited Restricted Appraisal Report
- 2. Narrative Appraisal Report Cost: \$16,000 (If the Limited Restricted Report was prepared first, that would be part of the total \$16,000 figure.)
- 3. Conferences with attorneys and other experts is based on \$125 per hour.
- 4. Court Testimony is billed at the rate of \$850 per day.

I would suggest that the most efficient way to approach this would be to start on a consulting assignment basis, for which we bill at an hourly rate. The rate is \$125 per hour for appraiser's time and \$75 for research time, if required. I would suspect that the maximum, on a consulting basis, would not exceed \$2,500. The purpose of the consulting portion would be to determine an estimate of fair market value, in order to be able to reach a conclusion as to the practicality of defending the \$4,721,500 assessment. If the range-of-value conclusion from the consulting assignment indicated it was appropriate to proceed, any

TO: Terri Paglione, CTA, SRA/Township of Willingboro

RE: Request for Fee Proposal/Tax Appeals

May 7, 1996

2.

monies spent on the consulting would be <u>part of</u> either Item #1 - the cost of the Limited Restricted Appraisal Report, or Item #2 - the full Narrative Appraisal Report, if the township decided to use that alternative.

Our reasoning for suggesting a consulting assignment is to preclude spending money on either a Limited Restricted Appraisal or a Narrative Appraisal Report, the conclusion of which did not support the assessment.

Thank you for your consideration. I will be pleased to respond to any questions you may have.

Sincerely,

Allen G. Black, MAI, SRA

AGB:md Enc.

QUALIFICATIONS OF APPRAISER

ALLEN G. BLACK, MAI, CRE, SRA, is a principal in the firm of Todd and Black, Inc., having offices at 1209 South Union Avenue, Cherry Hill, New Jersey; formerly Vice President of Leon E. Todd, Inc., real estate brokers in Medford, Medford Lakes, and Mount Laurel.

He has been engaged in the appraisal, sale, purchase, and lease of commercial, industrial, and residential property since 1956. Experience includes eight years corporate real estate work with a major oil company. Appraisal experience includes the three major classifications of property as well as vacant land, special purpose properties, easements, and riparian rights. He has qualified as an expert witness before various commissions and New Jersey courts.

Education

B.B.A. Real Estate & Insurance - Upsala College, East Orange, New Jersey

Completed American Institute of Real Estate Appraisers: Course I, Course II, and

Course VIII

Completed additional course in Real Estate Principles and

Practice - New Jersey Association of Real Estate Boards, Camden, New Jersey

Educational Series - American Right-of-Way Association, Princeton, New Jersey

Principles & Techniques of Residential Appraising - SREA

Advanced Condemnation Course - American Society of Appraisers

Successfully completed the following college credit courses: Real Estate Fundamentals; Real Estate Management; Real Estate Mortgage Investment; Real Estate Appraising

Professional Affiliations include:

American Institute of Real Estate Appraisers

Awarded MAI designation #5397 - November, 1975 - Member American Institute

Awarded RM designation - November, 1972 - Residential Member

Co-Vice Chairman - National RM Required Examinations Subcommittee ('81)

N.J. Chapter #1 - Director, 1988 through 1990

American Society of Real Estate Counselors

The Counselors of Real Estate of the National Association of Realtors - CRE Designation #1639/Nov.'94

Society of Real Estate Appraisers

Awarded SRPA designation - January, 1975 - Senior Real Property Appraiser

Awarded SRA designation - January, 1970 - Senior Residential Appraiser

Past President Southern New Jersey Chapter #26, 1977-78; Director, 1991-92

Past Vice-Governor, District #16, State of New Jersey

American Society of Appraisers

Awarded ASA designation - November, 1967 - Senior Member - Real Property

Past President - Southern New Jersey Chapter, 1971-72

Past Director - State of New Jersey

New Jersey Certified General Appraiser - #RG574

Licensed New Jersey Real Estate Broker

Instructor - Realtor Institute, New Jersey Association of Realtors

Instructor - Department of Government Services, Rutgers University

Member - Pinelands Agricultural Study Commission, State of New Jersey

Member - Commercial Panel - American Arbitration Association - #98265

Has Made Appraisals for:

Municipalities in the States of New Jersey, Pennsylvania, Ohio, Virginia, Massachusetts, and New York. Assignments include acquisition and re-use appraisals, transient housing studies, and land utilization and marketability studies in connection with various urban renewal projects.

Residential Transfers - various national companies.

Various municipalities in connection with tax appraisals and appraisal for the Green Acres Program.

Individual Owners

Attorneys

Corporations

Insurance Companies

Major Oil Companies

Banks

RESOLUTION NO. - 104 1996

WHEREAS, N.J.S.A. 40A:5-4 requires the governing body of every local unit to have made an annual audit of its books, accounts and financial transactions; and

WHEREAS, the Annual Report of Audit for the year 1995 has been filed by a Registered Municipal Accountant with the Municipal Clerk, as per the requirements of N.J.S.A. 40A:5-6 and a copy has been received by each member of the governing body; and

WHEREAS, the Local Finance Board of the State of New Jersey is authorized to prescribe reports pertaining to the local fiscal affairs, as per R.S. 52:27BB-34; and

WHEREAS, the Local Finance Board has promulgated a regulation requiring that the governing body of each municipality shall, by resolution, certify to the Local Finance Board of the State of New Jersey that all members of the governing body have reviewed, as a minimum, the sections of the annual audit entitled:

General Comments

Recommendations

and;

WHEREAS, the members of the governing body have personally reviewed, as a minimum, the Annual Report of Audit, and specifically the sections of the Annual Audit entitled

General Comments, Recommendations.

As evidenced by the group affidavit form of the governing body; and

WHEREAS, such resolution of certification shall be adopted by the governing body no later than forty-five days after the receipt of the Annual Audit, as per the regulations of the Local Finance Board; and

WHEREAS, all members of the governing body have received and have familiarized themselves with, at least, the minimum requirements of the Local Finance Board of the State of New Jersey, as stated aforesaid and have subscribed to the affidavit, as provided by the Local Finance Board; and

WHEREAS, failure to comply with the promulgations of the Local Finance Board of the State of New Jersey may subject the members of the governing body to the penalty provisions of R.S. 52:27BB-52 - to wit:

R.S. 52:27BB-52 - "A local officer or member of a local governing body who, after a date fixed for compliance, fails or refuses to obey an order of the director (Director of Local Government Services), under the provisions of this article, shall be guilty of a misdemeanor and, upon conviction may be fined not more than one thousand dollars (\$1,000) or imprisoned for not more than one year or both, in addition shall forfeit his office."

NOW, THEREFORE, BE IT RESOLVED, this 28th day of August, 1996, that the Township Council of the Township of Willingboro, hereby states that it has complied with the promulgation of the Local Finance Board of the State of New Jersey, dated July 30, 1968 and does hereby submit a certified copy of this resolution and the required affidavit to said Board to show evidence of said compliance.

Front Fiells & Rhoda Lichtenstadter, Twp. Clerk

JEFFREY E. RAMSEY, MAYOR

NO PHOTO COPIES OF SIGNATURES

GROUP AFFIDAVIT FORM

CERTIFICATION OF GOVERNING BODY

STATE OF NEW JERSEY)) SS.				
COUNTY OFBurlingtoh				
We, members of the governing bo	dy of the	Township	of	
Willingboro , Cou	nty of	Burlington, o	f full age, being	g
duly sworn according to law, upon o	our oath de	epose and say:		
 We are duly elected (or app 	ointed) me	embers of the	Township Insert name of	-
Council of the governing body	Town	shipof	Willinghoro	_ •
2. In the performance of our	duties, a	nd pursuant to t	he Local Finance	
Board Regulation, we have familiari	zed ourse	lves with the co	ntents of the	
Annual Municipal Audit filed with t	he Clerk p	oursuant to N.J.	S.A. 40A:5-6 for	
the year 19 <u>95</u> .				
3. We certify that we have per	sonally r	eviewed and are	familiar with, a	S
a minimum, the sections of the Annu	al Report	of Audit entitl	ed:	
	RAL COMME			
Dgreatha D. Camphell	(L.S.) _		(L.S	.)
Cames C. ayer	(L.S.) _		(L.S	.)
	(L.S.) _			.)
Shooting Scholy Husen	_ (L.S.) _		(L.S	.)
Allrey E. Gamsey	(L.S.) _		(L.S	.)
Sworn to and subscribed before				
me this day of day of				
West Grello				
Notary Public of New Jersey	-			

The Municipal Clerk (or Clerk of the Board of Chosen Freeholders as the case may be) shall set forth the reason for the absence of signature of any members of the governing body.

IMPORTANT: This certificate must be sent to the Division of Local Government Services, CN 803, Trenton, New Jersey 08625.

TOWNSHIP OF WILLINGBORO



COUNCIL MEMBERS
James E. Ayrer
Doreatha D. Campbell
Lavonne B. Johnson
Jeffrey E. Ramsey
Paul L. Stephenson

MUNICIPAL COMPLEX ONE SALEM ROAD WILLINGBORO, NEW JERSEY 08046 (609) 877-2200 FAX (609) 835-0782

TOWNSHIP MANAGER Norton N. Bonaparte, Jr.

August 28, 1996

Beth Gates, Director
Division of Local Government Services
CN 803
Trenton, New Jersey 08625

Dear Director Gates:

In accordance with your request, enclosed please find the following:

- 1. Certified copy of Resolution No. 104 1996
- 2. Signed Group Affidavit
- 3. Copy of Proof of Publication of Audit
- 4. Corrective Action Plan.

If you have any questions, please let me know.

Sincerely,

Rhoda Lichtenstadter, RMC Township Clerk rl Encs.

COUNCIL MEMBERS
James E. Ayrer
Doreatha D. Campbell
Lavonne B. Johnson
Jeffrey E. Ramsey
Paul L. Stephenson

TOWNSHIP OF WILLINGBORO

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Sincerefy

Rhoda Lichtenstadter, RMC

Township Clerk

rl

Encs.

NO PHOTO COPIES OF SIGNATURES

GROUP AFFIDAVIT FORM

CERTIFICATION OF GOVERNING BODY

STATE OF NEW JERSEY)) SS.		
COUNTY OFBurlington	·	
We, members of the governing bo	dy of the Towns	ship of
Willingboro , Cou	nty of Burlington	$_{1}$, of full age, being
duly sworn according to law, upon o	ur oath depose and	say:
1. We are duly elected (or app	ointed) members of	the <u>Township</u> Insert name of
Council of the	Township	ofWillingboro
governing body		
2. In the performance of our	duties, and pursua	int to the Local Finance
Board Regulation, we have familiari	zed ourselves with	the contents of the
Annual Municipal Audit filed with t	he Clerk pursuant	to N.J.S.A. 40A:5-6 for
the year 19 <u>95</u> .		
3. We certify that we have per	sonally reviewed a	and are familiar with, as
a minimum, the sections of the Annu	al Report of Audit	: entitled:
7	ERAL COMMENTS OMMENDATIONS	
Doreatha D. amphell	(L.S.)	(L.S.)
	(L.S.)	(L.S.)
Dauld Hickory	(L.S.)	(L.S.)
Kowene Bekly plian-	(L.S.)	(L.S.)
Hellney E. Ramer	(L.S.)	(L.S.)
Sworn to and subscribed before		
me this 280 day of 1996		
The Line		
Notary Public of New Jersey	-	

The Municipal Clerk (or Clerk of the Board of Chosen Freeholders as the case may be) shall set forth the reason for the absence of signature of any members of the governing body.

IMPORTANT: This certificate must be sent to the Division of Local Government Services, CN 803, Trenton, New Jersey 08625.



State of New Jersey

DEPARTMENT OF COMMUNITY AFFAIRS 101 SOUTH BROAD STREET CN-800 TRENTON NJ 08625-0800

CHRISTINE TODD WHITMAN

Governor

JANE KENNY Commissioner

To The Municipal Clerk:

Attached hereto is a form of resolution and a Group Affidavit form promulgated by the Local Finance Board.

The attached resolution must be adopted by your governing body within 45 days after the receipt of the annual audit report.

The group affidavit <u>must</u> be signed by all members of the governing body holding office at the time of the passage of the above referred to resolution.

A certified copy of the resolution and the signed group affidavit must be sent to the Division of Local Government Services, CN 803, Trenton, New Jersey 08625, Attention: Bureau of Financial Regulation and Assistance.

The concerns and required actions stated in the "General Comments" and "Recommendations" sections should be referred to the appropriate officials with a request that a report be rendered to you as to the action taken, or to be taken, on these recommendations.

It is now required of the Municipal Clerk that a copy of the "PROOF OF PUBLICATION" be filed with the Division.

Sincerely,

Beth Gates, Director

Division of Local Government Services

NO PHOTO COPY ACCEPTED FOR OUR FILES

ALL MANUAL SIGNATURES

TWO COPIES ENCLOSED - RETURN ONE



SUMMARY OR SYNOPSIS OF AUDIT REPORT FOR PUBLICATION Summary or synopsis of 1995 Audit Report of the Township of Willingboro. COMBINED COMPARATIVE BALANCE SHEET

<u>ASSETS</u>	Dec. 31, 1995	Dec. 31, 1994
Cash and Investments	\$8,600,618.36	\$7,483,599.01
Taxes and Liens Receivable	1,274,292.84	1,619,804.85
Property Acquired for Taxes -		
Assessed Valuation	1,430.00	1,430.00
Accounts Receivable	4,919,144.52	5,215,994.06
Deferred Charges to Future Taxation -		
General Capital	15,808,000.00	15,424,468.87
Deferred Charges to Revenue		
of Succeeding Years	<u>115,908.79</u>	<u>104,554.24</u>
Total Assets	\$30,719.394.51	\$29,849,811.03
LIABILITIES RESERVES		
AND FUND BALANCE		
Cash Overdraft	\$27,619.83	\$93,569.98
Bonds and Notes Payable	15,808,000.00	15,423,000.00
Improvement Authorizations	2,464,902.27	3,730,665.37
Other Liabilities and Special Funds	9,526,089.02	6,998,761.50
Reserve for Certain Assets Receivable	1,732,951.85	2,046,100.60
Fund Balance	1.159.831.54	<u>1.557.713.58</u>
Total Liabilities, Reserves		
and Fund Balance	\$30,719,394.51	<u>\$29,849,811.03</u>

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE

CURRENT FUND

Revenue and Other		
Income Realized	<u>Year 1995</u>	<u>Year 1994</u>
Fund Balance Utilized	\$1,450,000.00	\$2,700,000.00
Miscellaneous-From Other than		
Local Property Tax Levies	5,927,411.79	5,671,331.52
Collection of Delinquent Taxes		
and Tax Title Liens	1,369,330.92	1,118,983,58
Collection of Current Tax Levy	27,310,639.79	26.642.334.40
Liquidation of Reserves	20,741.44	62,557,50
Elquidation of neserves	20,741.44	02,337.30

environment of the contract of	CONTRACTOR STREET, SECURITIES OF STREET, SALES				
			1		
Other Credits	5.7		201 005 05		
•			201,205,25		<u>336,684,13</u>
			20 May 17		
Total Income			070 000 40		
.oug. andorne		<u>30</u>	.279.329.19	<u>36</u>	.531.891.13
					esses him to distribute the product of the contract of the con

<u>Expenditures</u>		
Budget Expenditures:		
Municipal Purposes	17,134,024.04	16,795,597.26
County Taxes	5,522,852.03	5,789,508.52
Local School Taxes	12,512,810,50	13,113,225.50
Interfund Loans Made	48,534.64	93,389.09
Other Expenditures	9,021,60	52,257.73
Total Expenditures	<u>35.227,242.81</u>	35,843,978,10
Excess in Revenues	1,052,086.38	687,913.03
Fund Balance Jan. 1	1.492.283.93	3.504.370.90
	2,544,370.31	4,192,283.93
Less:		
Utilized as Revenue	1,450,000,00	2 700 000 00

idte trabute ethic

1996 with Peter French (left, center), head of the University of South Florid

SUMMARY OR SYNOPSIS OF AUDIT REPORT FOR PUBLICATION

Summary or synopsis of 1995 Audit Report of the Township of Willingboro.

COMBINED COMPARATIVE BALANCE SHEET

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COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE

CURRENT FUND

Revenue and Other Income Realized	<u>Year 1995</u>	<u>Year 1994</u>
Fund Balance Utilized	\$1,450,000.00	\$2,700,000.00
MiscellaneousFrom Other than Local Property Tax Levies	5,927,411.79	5,671,331.52
Collection of Delinquent Taxes and Tax Title Liens	1,369,330.92	1,118,983.58
Collection of Current Tax Levy Liquidation of Reserves	27,310,639.79 20,741.44	26,642,334.40 62,557.50
Other Credits	201,205.25	336,684.13
Total Income	36,279,329.19	36,531,891.13
<u>Expenditures</u>		
Budget Expenditures:		
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Less:	2,544,370.31	4,192,283.93
Utilized as Revenue	1,450,000.00	2,700,000.00
Fund Balance Dec. 31,	<u>\$1,094,370.31</u>	\$1,492,283.93

RECOMMENDATIONS

That the computerized permit log be reconciled with the cash receipts record and that the amount of D.C.A. fees collected be remitted to the State.

That permit fees collected by the Construction Code office be turned over to the Finance office within 48 hours.

That the Township establish and maintain a record for the redemption of tax sale certificates and deposit all money collected for the redemption of tax sale certificates.

That a record of fixed assets be currently maintained.

That the Township file a corrective action plan with the State addressing the audit recommendations within 60 days of receipt of the audit report.

That all petty cash funds be closed out at year end.

That the general ledger be maintained accurately and posted promptly.

The above summary or synopsis, which omits all audit opinions and disclosures, was prepared from the Report of Audit of the Township of Willingboro, County of Burlington, for the year ended 1995. This Report of Audit, submitted by Stephen E. Ryan, Registered Municipal Accountant, Certified Public Accountant, of Bowman & Company LLP, is on file at the Township Clerk's office and may be inspected by any interested person. This information included herein is not intended to represent complete financial information as presented in the Report of Audit.

A Corrective Action Plan, which outlines actions the Township of Willingboro will take to correct the findings listed above, will be prepared in accordance with federal and state requirements. A copy of it will be placed on file and made available for public inspection in the office of the Township of Willingboro, Municipal Complex, Salem Road, Willingboro New Jersey within 60days of this notice.

CORRECTIVE ACTION PLAN

Willingboro Township

Burlington County

August 27, 1995

Comment No. 1

Condition:

The cash receipts record maintained by the Construction Code Office did not reconcile to the computerized permit log record and the amount of D.C.A. training fees remitted to the State was incorrect due to missing permits in the computer record.

Analysis:

Corrective Action:

Deposit procedure now entered and printed on computer ledger. Actual date of receipt of money is now a line item in an effort to effect reconciliation for permits & DCA fees.

Implementation Date:

Immediately

Comment No. 2

Condition:

Permit fees collected by the Construction Code office were not turned over to the Finance office within 48 hours.

Analysis:

Corrective Action:

Deposit procedure now entered and printed on computer ledger. This was instituted in an attempt to expedite ledger posting within the 48 hour requirement. All checks and cash will be deposited within 48 hours.

Implementation Date:

Immediately

Comment No. 3

Condition:

The Township did not maintained a record for redemption of tax sale certificates and failed to deposit the money received for the redemption of one certificate.

Analysis:

We reimbursed a Tax Certificate holder for a Tax sale certificate that was either not collected or not deposited into Trust Other.

Corrective Action:

Establish the same controls over the handling of cash that goes into Trust Other as we have over the cash that goes into current account. Before Cash is deposited into current account it is counted by two employees, the deposit slip is initialed by both employees and the envelope is sealed in the presence of both employees.

Open Tax Redemption Trust bank account. The tax redemption's collected now have their own account and will no longer be deposited into Trust Other.

Develop a formal reconciliation analysis to be prepared by staff on a monthly basis matching redeemed certificates with disbursements to certificate holders.

Implementation Date:

Immediately.

Comment No. 4

The Township did not update its record of general fixed assets for calendar year 1995 as required by the Division of Local Government Services.

Analysis:

An inventory of property was done by American Appraisal on November 30, 1992. Since that time we adjusted that report by adding the fixed assets that were purchased as the purchase orders came through the Accounts Payable Office. This method is not very good because it does not account for the assets that are no longer in use or otherwise missing form the inventory.

Corrective Action:

Funds have been provided in the 1996 budget to have a fixed asset inventory done. We have made arrangements with American Appraisal to do the inventory and they have ordered the tags.

Implementation Date:

September 1996.

Comment No. 5

Condition:

The Township did not file a corrective action plan with the State for the 1994 audit recommendations within 60 days of receipt of the audit.

Analysis:

I prepared the 1994 corrective action plan on August 23, 1995 well within the 60 days allowed. I also discussed the plan with council however a formal resolution was not done and the plan was not submitted to the State.

Corrective Action:

To make sure the corrective action plan is an item on Council's agenda and is submitted to the State.

Implementation Date:

The 1995 corrective action plan is scheduled for council on August 27, 1996.

Comment No. 6

Condition:

The recreation department petty cash fund was not closed out and returned to the finance office at year end.

Analysis:

An administrative oversight.

Corrective Action:
The petty cash fund will be closed at year end.

Implementation Date: Year end 1996.

Corrective Action Plan

Willingboro Township

Burlington County

August 20, 1996

Comment No 1

Status of Prior Year Audit Findings

Current Status

The comment that attempts made to contact clients for repayment of 1994 overpayments of SSI reimbursements were unsuccessful is incorrect. As of this date, \$92.50 of the \$110.14 overpayment has been repaid.

Comment No 2

Condition

GA-6 reports filed with the State did not agree to the actual amount of assistance disbursed.

Analysis: Director of Human Services did not reconcile the GA-6 report with bank statements. Data entry errors were made on the GA-6, resulting in an overpayment of \$780 by the State to the Township.

Corrective action: Director of Human Services will reconcile the GA-6 report with bank statements reflecting actual disbursements and issue a revised GA-6 when there is an inconsistency.

Comment No 3

Condition

Several payment voucher were not available for audit.

Analysis: cause unknown

Corrective action: Director of Human Services shall make every effort to ensure payment vouchers are available for audit when they are required.

RESOLUTION NO. 105 1996

WHEREAS, the applicant, Alpha Baptist Church, has requested the guarantee be released on the Alpha Baptist Church Day Care Center; and

WHEREAS, the engineer, by his letter dated August 2, 1996, has indicated that an inspection has been performed on the above site and that all the improvements have been installed in accordance with the approved site plan.

NOW, THEREFORE, BE IT RESOLVED, by the Township Council of the Township of Willingboro, assembled in public session this 27th day of August, 1996, that the guarantee be returned upon the posting of a maintenance guarantee of 15% of the original estimate or \$1,750.

BE IT FURTHER RESOLVED, that copies of this resolution be provided to the Finance Director, Auditor and Engineer for their information.

ZEFYREY H. RAMSE

ATTEST:

Rhoda Lichtenstadter, RMC

Township Clerk



ALPHA BAPTIST CHURCH

JOSEPH O. BASS, PH.D., PASTOR



15 ROSE STREET WILLINGBORO, NEW JERSEY 08046 TELEPHONE (609) 877-6500



August 8, 1996

Township Council Township of Willingboro Municipal Complex Salem Road Willingboro, New Jersey 08046

Dear members of Council:

I am in receipt of the letter from Arnold W. Barnett, township engineer regarding the release of the small Performance Guarantee which was posted by the Alpha Baptist Church of Christ Nurturing Center, Inc. This was done in regards to the construction of the Church's Day Care Center. We would respectfully request that the bond be released without us having to post a maintenance guarantee of 15% or \$1,750 for two year as indicated in Mr. Barnett's letter for the reasons given below:

- 1. The site improvements for the Day Care Center were quite limited involving only some sidewalks and no road surface work. The sidewalks were inspected and there is no danger of them needing maintenance within two years.
- 2. We put in more sidewalk around the entire property than was required, long before the Day Care was constructed totally at our expense to keep the property looking nice. Surely we would repair any damage that occurred. Our records speaks for itself.
- 3. We recently replaced 24 feet of sidewalk on the Pine street side of the property which is covered in another bond being held by the Township and was not our responsibility but we wanted the property to look nice.
- 4. Perhaps more importantly, the township has a \$40,000.00 lien on a residential property that we own which was taken in lieu of a cash bond when the church was built. It was due for release on October 17, 1995 but was not and has not been to this day. We had a sale for the house for \$81,000.00 last year but could not get the release. Now the Willingboro real estate market is flat and there is no need to sell the property. So you are welcome to attach the reference amount for the Day Care Center to meet the letter of the law.

Thank you for all consideration given to this request, I remain,

Yours for His way of peace,

Joseph O. Bass



More than a Civil Engineering Firm

651 High Street Burlington, NJ 08016 (609) 387-2800 (Fax) 387-3009

> 1717 Swede Road Suite 102 Blue Bell, PA 19422 (800) 640-8921

RECEIVED

AUG 5

August 2, 1996

Thomas J. Miller, PE & PP

Robert W. Lord, PE & LS, PP C. Kenneth Anderson, PE & LS, PP

Raymond L. Worrell, II, PE & LS, PP Arnold W. Barnett, PE & LS

Jeffrey S. Richter, PE & PP

Township of Willingboro

OFFICE OF THE TOWNSHIP CLERK MITTINGUOST REST YELLERA

John P. Augustino

Stephen L. Berger

Christopher J. Bouffard, PLS & PP

Barry S. Dirkin

Mark E. Malinowski, PE

Ashvin G. Patel, PE

Gordon L. Lenher, LS Theresa C. McGettigan, CLP Edwin R. Ruble, LS Stephen J. Sauselein, PE Gurbachan Sethi, PE Scott D. Taylor, CLA & PP

Alfred L. Wright, PE Gary Zube, LS

Municipal Complex, One Salem Road Willingboro, NJ 08046

RE:

Attention: Ms. Rhoda Lichtenstadter, Township Clerk

Guarantee Release

Alpha Baptist Church Day Care Center

LAWB File No. 95-39-86

Dear Ms. Lichtenstadter:

At the request of the applicant we have made a final inspection of the above referenced site and have found that all improvements have been installed in accordance with the approved site plan. It would thus be appropriate for Council to release the Performance Guarantee upon the posting of a maintenance guarantee of 15% of the original estimate or \$1,750.

Very truly yours,

LORD, ANDERSON, WORRELL & BARNETT, INC.

Arnold W. Barnett. PE & LS Willingboro Township Engineer

AWB:km

cc: Reverend Bass ARNOLD\AUG\ALPHA.G01 (96)



ALPHA BAPTIST CHURCH

JOSEPH O. BASS, PH.D., PASTOR

15 ROSE STREET WILLINGBORO, NEW JERSEY 08046 TELEPHONE (609) 877-6500

RECEIVED

JUN 28 1996

OFFICE OF THE TOWNSHIP CLERK WILLINGBORD, NEW JERGEY

June 27, 1996

Township of Willingboro Municipal Complex Salem Road Willingboro, NJ 08046 Attention: Township Clerk, Ms. Rhoda

Dear Ms. Rhoda:

This letter is a request for the return of the remaining portion of the performance bond deposited with during the construction phase of the Alpha Child Care and Developmental Center of the Alpha Baptist Church. The work on the Center has been completed, an unqualified CO has been issued and the final inspection has been made. Since the exterior work for which the bond was posted, not only has been completed, but it is of the nature that there should be no need for a maintenance bond. Should this not be the case and there is a need for a small maintenance bond, I believe the \$40,000.00 lien on one of my properties that should have been released in October of 19995 is more than adequate.

Trusting that this request will receive prompt attention, I remain,

Yours for His way of peace,

Joseph O Bass

bls

cc Arnold Barnett



ALPHA BAPTIST CHURCH

JOSEPH O. BASS, PH.D., PASTOR

15 ROSE WILLING TELT 15 ROSE STREET WILLINGBORO, NEW JERSEY 08046 TELEPHONE (609) 877-6500

August 8, 1996

Township Council Township of Willingboro Municipal Complex Salem Road Willingboro, New Jersey 08046

Dear members of Council.

I am in receipt of the letter from Arnold W. Barnett, township engineer regarding the release of the small Performance Guarantee which was posted by the Alpha Baptist Church of Christ Nurturing Center, Inc. This was done in regards to the construction of the Church's Day Care Center. We would respectfully request that the bond be released without us having to post a maintenance guarantee of 15% or \$1,750 for two year as indicated in Mr. Barnett's letter for the reasons given below:

- 1. The site improvements for the Day Care Center were quite limited involving only some sidewalks and no road surface work. The sidewalks were inspected and there is no danger of them needing maintenance within two years.
- 2. We put in more sidewalk around the entire property than was required, long before the Day Care was constructed totally at our expense to keep the property looking nice. Surely we would repair any damage that occurred. Our records speaks for itself.
- 3. We recently replaced 24 feet of sidewalk on the Pine street side of the property which is covered in another bond being held by the Township and was not our responsibility but we wanted the property to look nice.
- 4. Perhaps more importantly, the township has a \$40,000.00 lien on a residential property that we own which was taken in lieu of a cash bond when the church was built. It was due for release on October 17, 1995 but was not and has not been to this day. We had a sale for the house for \$81,000.00 last year but could not get the release. Now the Willingboro real estate market is flat and there is no need to sell the property. So you are welcome to attach the reference amount for the Day Care Center to meet the letter of the law.

Thank you for all consideration given to this request, I remain,

Yours for His way of peace,

Joseph O. Bass

RESOLUTION NO. 106 - 1996

WHEREAS, the Willingboro Township Council, by Resolution No. 38, 1996 awarded a contract to T. Slack Environmental Services, Inc., for underground tank removal Project at Fire Station #163; and

WHEREAS, Change Order No. 1 is necessary in order to reimburse the Contractor for filing the Tank Registration form, in accordance with the letter from the engineer dated June 3, 1996; and

WHEREAS, Change Order No. 2 is necessary because of the discovery of contaminated soil and the removal of that soil (as per attached letter from the Engineer dated 8-28-96); and

WHEREAS, the rules of the Local Finance Board require such change order to be approved by prior resolution of Township Council, funds being available as per the attached certificate of availability.

NOW, THEREFORE, BE IT RESOLVED, by the Township Council of the Township of Willingboro, assembled in public session this 27th day of August, 1996, that the above change order be approved.

BE IT FURTHER RESOLVED, that copies of this resolution be forwarded to the Finance Director, Auditor and Engineer for their information.

ATTEST:

Rhoda Lichtenstadter, RMC

Township Clerk

OF FUNDS FOR CONTRACT

I, Joanne Diggs, Treasurer of the Township of Willingboro, being the Chief Financial Officer of the Township of Willingboro, do hereby certify, pursuant to the Rules of The Local Finance Board, that there are are not (cross out one) available adequate funds for the proposed contract between the Township of Willingboro and Township of Under Gracing The money necessary to fund said contract is in the amount of 15,116.00 and, upon approval of the contract, the funds shall be charged to the following line item appropriation of account number of 6695 1 FD. These funds are not being
certified as being available for more than one pending contract.

Obenne Diggs

Linance Director

Res 106- ita Will fallow aprectient #30Mil

COUNCIL MEMBERS
James E. Ayrer
Doreatha D. Campbell
Lavonne B. Johnson
Jeffrey E. Ramsey
Paul L. Stephenson

TOWNSHIP OF WILLINGBORO

MUNICIPAL COMPLEX ONE SALEM ROAD WILLINGBORO, NEW JERSEY 08046 (609) 877-2200 FAX (609) 835-0782

TOWNSHIP MANAGER Norton N. Bonaparte, Jr.

August 30, 1996

Mr. Arnold W. Barnett Lord, Anderson, Worrell & Barnett 651 High Street P.O. Box 68 Burlington, New Jersey 08016

Dear Mr. Barnett:

Enclosed please find a copy of Resolution No. 106-1996 - T. Slack Environmental Services, Inc. underground tank removal Project at Fire Station #163, along with two originals of Change Order #2.

Sincerely,

Rhoda Lichtenstadter Township Clerk

/eb

Enclosures

CHANGE ORI	DER NO

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LORD ANDERSON WORRELLS BARNETT Inc.
651 High Street, P. O. Box 68
Burlington, New Jersey 08016

_	treet, P. O. Box 68 New Jersey 08016	Date	August 2, 1996	
Contractor	T. Slack Environmental Services, Inc.	Project No.	95-39-15D	
Address	4 Mark Road, Suite A		Underground Storage Tank	
	Kenilworth, NJ 07033		Removal at Fire Station #163	

Gentlemen:

In accordance with the provisions of the specifications for the above project, you are hereby advised of the following changes in the contract quantities or in the case of supplementary work you agree to its performance at the prices stated.

Location and reason for changes. Additional work required due to presence of liquids in tanks and soil contamination.

<u>Item</u>	<u>Description</u>	Quantity	<u>Unit Price</u>	Amount
		<u>Supplemental</u>		
19S.	Sampling required for piping			
	A. TPHC	9 Units	\$ 59.00	\$ 531.00
	B. VO + 10	9 Units	\$165.00	1,485.00
20S.	Sampling and testing of soils			·
	in vicinity of waste oil tank 1 Unit		\$900.00	900.00
21S.	Contaminated Soil Classification	1 Unit	\$900.00	900.00
22S.	Liquid removal & disposal	5,665 Gallons	\$ 2.00	11,330.00
	•	•	Total	\$15,146.00

Amount of Original Contract	\$29,872.00	Amoldw.	Servet	August 2, 1996
			Engineer	Date
Adjusted amount of Contract due				
to previous Change Orders	\$30,847.00	TOWNSHIP OF WILLING	BORO	
		Mu	nicipality	
Supplemental	\$15,1 4 6.00 <i>C</i> S	B		
Extra		Dellren 5	Runge	5
	(7 (1 0	Mayor (Date
Reduction		T. SLACK ENVIRONMEN	NTAL SERVICES, INC	C
	W.C) , Co	entractor	
Adjusted Amount of Contract	45,963.00	x TheoDore	Slack	
Change in Contract	+53.8 %	By: Sheard - Q	Such	8/26/26
RNOLD\AUG\SLACK.CHG (96)		Title Pul		Date



More than a Civil Engineering Firm

651 High Street Burlington, NJ 08016 (609) 387-2800 (Fax) 387-3009

1717 Swede Road Suite 102 Blue Bell, PA 19422 (800) 640-8921

August 26, 1996

Arnold W. Barnett, PE & LS

Raymond L. Worrell, H. PE & LS, PP

Robert W. Lord, PE & LS, PP C. Kenneth Anderson, PE & LS, PP

> Norton N. Bonaparte, Jr., Manager Township of Willingboro Municipal Complex One Salem Road Willingboro, NJ 08046

Thomas J. Miller, PE & PP

Jeffrey S. Richter, PE & PP

John P. Augustino Stephen L. Berger Christopher J. Bouffard, PLS & PP Barry S. Dirkin

Mark E. Malinowski, PE Ashvin G. Patel, PE

Gordon L. Lenher, LS Theresa C. McGettigan, CLP Edwin R. Ruble, LS Stephen J. Sauselein, PE Gurbachan Sethi, PE Scott D. Taylor, CLA & PP Alfred L. Wright, PE

Gary Zube, LS

RE: Change Order No. 2

Underground Storage Tank Removal at

Fire Station #163

Township of Willingboro LAWB File No. 95-39-15D

Dear Mr. Bonaparte:

In carrying out the work necessary to complete the removal of the underground storage tanks at Fire Station #163, supplemental work was found to be required. Prior to the removal process, the fuel tanks were found to contain liquids which required removal and disposal prior to undergoing the excavation phase. During the removal process contaminated soils were discovered in the area of the diesel fuel tanks. This discovery necessitated testing required for the classification of the soils for disposal purposes. Additional testing became necessary to check for contamination around the abandoned pipes leading to the former pump islands and around the area of the waste oil tank which was removed.

The supplemental items noted above will increase the adjusted contract amount by \$15,146.00. Enclosed you will find three copies of Change Order No. 2 which details these supplemental items. Once Council has adopted the necessary resolution authorizing the Change Order, please have the Mayor execute all three copies. One fully executed copy should be kept in you file. Two copies should be returned to this office.

Should you have any questions, please do not hesitate to call.

Very truly yours,

LORD, ANDERSON, WORRELL & BARNETT, INC.

Arnold W. Barnett. PE & LS Willingboro Township Engineer

AWB:CJB:mc enclosures

Vinesha Pegram, Project Engineer cc: T. Slack Environmental Services, inc. Rhoda Lichtenstadter, Township Clerk ARNOLD\AUG\BONPART2.G26 (96)

ARHOLD LAUGUSLACK. CHG (96)

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LORD, ANDERSON, WORRELL&BAR

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CHANGE	ORDER	NO.
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651 High \$	krest, P. O. Box 68	Date	August 2, 1996	
Bwlingson	, New Jersey 05016			
Contractor	T. Sieck Environmental Services, Inc.	Project No.	95-39-15D	
Address	4 Mark Road, Suite A		Underground Storage Tank	
2 2001 44-	Kenilworth, NJ 07033		Removal at Fire Station #163	-
	dandrana at ma mail a			

Gentlemen:

in accordance with the provisions of the specifications for the above project, you are hereby advised of the following changes in the contract quantities or in this case of supplementary work you egree to its performance at the prices stated.

Location and reason for changes. Additional work required due to presence of liquids in tanks and soil contamination.

liem	Description	Quantity	Unit Price	Amount
		Supplemental		
15. 23.	Liquid removal & disposal Sampling and testing of waste oil	5,665 Gallons 1 Unit	\$ 2.00 \$900.00	\$11,330.00 \$ 900.00
3\$. 45,	Sempling required for paping A. TPHC 9. VO + 10 Contaminated Soil Classification	9 Units 9 Units 1 Unit	\$ 59.00 \$165.00 \$900.00	\$ 531.00 \$ 1,485.00 \$ 900.00
			Total	\$15,116,00

Amount of Original Contract	\$29.042.00	Amold V. Vaniel	August/2, 1996
Amount of Original Comments		Engineer	Date
Adjusted amount of Contract dus to previous Change Orders	\$975.00	TOWNSHIP OF WILLINGBORO	
to previous essente establishment		Municipality	
Supplemental	\$15,116.00		
Ехіта			Date
Reduction		Mayor T. SLACK ENVIRONMENTAL SERVICES, INC.	
		Contractor	1
Adjusted Amount of Contract	45,963.00	J. Slack Environmen	pial Inc.
Change in Contract	+54 %	By: Levelou Ca	ad 8-2-96
Arnold/Aug/Sieck. Chg (96)	Control or		Date

T. Slack Environmental Services, Inc.

4 Merk Road, Suite A

Kenilworth, NJ 07033

T SLACK ENVIRON SCVS

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LORD, ANDERSON, WORRELL&BAR

CHANGE ORDER NO.

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651 High Street, P. O. Box 68 Burlington, New Jorsey 08016

Date	August 2, 1996		
Project No.	95-39-15D		
	Underground Storage Tank		
	Removal at Fire Station #163		

Gentlement

Contractor

Address

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		Supplemental		
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3\$. 4\$.	Sampling required for paping A. TPHC B. VO + 10 Comminsted Soil Classification	9 Units 9 Units 1 Unit	\$ 59.00 \$165.00 \$900.00	\$ 531.00 \$ 1,485.00 \$ 900.00
. • •			Total	\$15,116,00

		Augus Augus	st /2 , 1 9 96
Amount of Original Contract	\$29,042.00	Engineer	Date
Adjusted amount of Contract due to previous Change Orders	\$975.00	TOWNSHIP OF WILLINGBORO	
		Municipality	
Supplemented	\$15,116.00		
Extra		Mayor	Date
Reduction		T. SLACK ENVIRONMENTAL SERVICES, INC.	
Adjusted Amount of Contract	45,963.00	T. Slack Environmenta	Inc
Change in Contract	+54 %	By: Levelou and	8.2-9
ARHOLD\AUG\SLACK.CHG (96)			