

**COUNCIL OF THE BOROUGH OF ENGLEWOOD CLIFFS
BERGEN COUNTY, NEW JERSEY**

**RESOLUTION
RESOLUTION NO. 2026-117**

TITLE: RESOLUTION AMENDING RESOLUTION NO. 25-85 TO INCLUDE FREEZE ACT TAX REFUNDS FOR TAX YEARS 2021 AND 2022 IN CONNECTION WITH THE SETTLEMENT OF A TAX APPEAL FOR BLOCK 411, LOT 8 (52 SHERWOOD ROAD) IN THE TOTAL UPDATED AMOUNT OF \$3,398.00

WHEREAS, the Mayor and Council of the Borough of Englewood Cliffs previously adopted Resolution No. 25-85 approving the settlement of a Tax Appeal filed by YE, SHENG under Docket No. 6072-2020 for property known as Block 411, Lot 8, commonly known as 52 Sherwood Road; and

WHEREAS, said Resolution approved a reduction in assessment for Tax Year 2020 from \$2,000,000.00 to \$1,900,000.00 as set forth in Schedule A attached thereto; and

WHEREAS, pursuant to N.J.S.A. 54:51A-8, commonly referred to as the "Freeze Act," the Tax Court Judgment requires application of the 2020 assessment to subsequent tax year(s), resulting in additional tax refunds; and

WHEREAS, the Borough Tax Assessor and Chief Financial Officer have reviewed the Tax Court Judgment and the attached voucher and have calculated the refund amounts due pursuant to the Freeze Act; and

WHEREAS, it is necessary to amend Resolution No. 25-85 to authorize payment of the Freeze Act refunds in accordance with the Tax Court Judgment and attached voucher for presentation at the March Council Meeting.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Council of the Borough of Englewood Cliffs that Resolution No. 25-85 is hereby amended to authorize the payment of tax refunds pursuant to the Freeze Act for Block 411, Lot 8 (52 Sherwood Road), in the amounts set forth in the attached voucher; and

BE IT FURTHER RESOLVED that the Tax Collector is hereby authorized and directed to issue payment of said refunds in accordance with the Tax Court Judgment and municipal finance procedures; and

BE IT FURTHER RESOLVED, that the Chief Financial Officer has certified that funds are available in Reserve for Tax Appeals GL Account No. 6-01-250-004

BE IT FURTHER RESOLVED that all other provisions of Resolution No. 25-85 shall remain in full force and effect.

CERTIFICATION

I hereby certify that this resolution, consisting of 2 page(s), was adopted at the Regular Meeting of the Borough Council of the Borough of Englewood Cliffs, held on this 11th day of March 2026.

	Moved	Second	Ayes	Nays	Abstain	Absent
Biegacz	✓		✓			
Liang		✓	✓			
Patel			✓			✓
Kapsaskis			✓			
Lee			✓			
Koutroubas			✓			
Mayor Park						



Mark Park
Mayor



Beauty Nadim, RMC/CMR
Municipal Clerk