

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

**RESOLUTION  
RESOLUTION NO. 2026-118**

**TITLE: RESOLUTION AMENDING RESOLUTION NO. 25-207 TO INCLUDE FREEZE ACT TAX REFUNDS FOR TAX YEARS 2020 AND 2021 IN CONNECTION WITH THE SETTLEMENT OF A TAX APPEAL FOR BLOCK 310 LOT 15 (264 ASH STREET) IN THE TOTAL UPDATED AMOUNT OF \$5,185.02**

---

**WHEREAS**, the Mayor and Council of the Borough of Englewood Cliffs previously adopted Resolution No. 25-207 approving the settlement of a Tax Appeal filed by PEREZ, MAGALY for property commonly known as 264 Ash Street, Block 310, Lot 15; and

**WHEREAS**, Resolution No. 25-207 approved a refund in the amount of \$1,670.15 in connection with the settlement of the referenced Tax Appeal; and

**WHEREAS**, pursuant to N.J.S.A. 54:51A-8 (the "Freeze Act"), additional tax refunds are due for Tax Years 2020 and 2021 as a result of the final judgment entered in the underlying Tax Appeal matter; and

**WHEREAS**, the additional Freeze Act refunds are as follows:

- Tax Year 2020: \$1,778.30
- Tax Year 2021: \$1,736.58

**WHEREAS**, the Borough Tax Assessor and Chief Financial Officer have reviewed and confirmed the above amounts; and

**WHEREAS**, it is in the best interest of the Borough to amend Resolution No. 25-207 to authorize payment of the additional Freeze Act refunds.

**NOW, THEREFORE, BE IT RESOLVED**, by the Mayor and Council of the Borough of Englewood Cliffs that Resolution No. 25-207 is hereby amended to include authorization for payment of Freeze Act refunds for Tax Years 2020 and 2021 in the total additional amount of \$3,514.88; and

**BE IT FURTHER RESOLVED** that the Tax Collector is hereby authorized to issue refunds in the following amounts:

- \$1,778.30 for Tax Year 2020
- \$1,736.58 for Tax Year 2021

to the appropriate party in accordance with the Tax Court Judgment and applicable law; 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. 25-207 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