



**State of New Jersey**  
DEPARTMENT OF COMMUNITY AFFAIRS  
101 SOUTH BROAD STREET  
PO BOX 803  
TRENTON, NJ 08625-0803

CHRIS CHRISTIE  
*Governor*

John Mason, Administrator  
City of Orange Township  
29 North Day Street  
Orange, NJ 07050

Re: Tax Bill Discrepancy

Dear Mr. Mason:

An inquiry into the billing of August and November 2009 quarterly taxes was raised by a City of Orange Township property owner alleging that the municipal portion of her property taxes for the second half of calendar year 2009 increased proportionately greater than the increase in the municipal budgets for the same time period.

After examination of documentation submitted by the property owner and the City of Orange Township, we have found errors to the calculation and billing of the preliminary state fiscal year tax levies affecting the third and fourth quarters of 2009. The Certification of Preliminary State Fiscal Year Tax Levies, 3<sup>rd</sup> and 4<sup>th</sup> Installments 2009 shows a levy of \$17,133,537.50. The actual amount billed as indicated on the 2009 2<sup>nd</sup> Half Tax Calculation for Fiscal Billing was \$19,142,668.19, an overbilling of \$2,009,130.65.

Fortunately this happened in your preliminary billing which allows you to correct it in your final billing for your fiscal year 2010. To assure that this does not happen in the future it is the strong recommendation of this office that the City of Orange verifies and reconciles their calculations prior to sending quarterly tax bills.

Sincerely,

Susan Jacobucci, Director  
New Jersey Division of Local Government Services

cc: Eldridge Hawkins, Jr., Mayor & Council  
John Kelly, CFO  
Carl Smith, CTC

