PENDING ITEMS FOR DISCUSSION & POLICY DIRECTION AT WORK SESSION

TUESDAY, JUNE 19, 2018

I. NEXT 8PM AGENDA – For review, prior to next meeting, discussion at meeting and decision to add to the agenda or not to further consider:

A. **See Agenda for 06.19.18**

1. **7:00 PM –** Discussion with O&R – measures to provide electric service during storms and response time measures.

2. Public Hearing/Further Consideration Ordinance #1857. Reduce speed limit on Lafayette Avenue.

3. Renewal of Liquor Licenses

4. FYI – May have public comment from builder / resident. See attached.

5. Appointments to Board Vacancies
   - Dr. Lee to Board of Health MD vacancy
   - John An to Planning Board
   - Vacancy is in ALT#1 (2 year appointment) Do you want to move Kevin Purvin to ALT #1, and appoint Mr. An to ALT #2? (This has been our past practice).

B. **Items Contemplated for Township Committee Action at the Next Meeting.**
(Any questions, please ask prior to the next meeting).

1. Does anyone want to take the lead on a rose garden program?

2. O & R next step
   - Michelle Damiani: Follow up communication.
   - Next step (as per plan) on 06.05.18 - Invited O & R back to Township Committee meeting to explain in detail. Response is Pending.

3. Request from owner of Brownstone Inn regarding intersection.
   - Alba, LLC letter 03.18.18
   - Joyce's reply 05.02.18
   - Joyce's letter to Bergen County officials 05.02.18
   - Bergen County reply 05.15.18
   - Alba, LLC letter 05.18.18
   - Draft reply

4. Police Committee
   - Appointment of Humane Officer

5. Consider resolution to convert to DUAL STREAM Recycling.

PENDING ITEMS FOR DISCUSSION & POLICY DIRECTION AT WORK SESSION

6. State & Local Tax Deduction (SALT)
   - 06.07.18 Email from Congress member Gottheimer with 18 page tax scholar letter
   - NJAC Proposed rules which NJ will mandate to implement SALT.
   - Mayor's 05.16.18 letter to US Treasury.

7. Review of resident letter regarding fire sirens and the Township policy for activation.
   - Letter request
   - Survey of fire signal use
   - Activation policy

8. Confirm Parks & Rec Advisory Board decision to allow a group to rent the Pulis Field for a two (2) hour block of time and not the standard three (3) hour block of time.

9. Township Committee approval requested –
   A. 2019 Holidays that Town Hall is closed.
   B. 2019 Township Committee meeting dates.

10. Our summer intern drafted letters to owners of commercial property/ shopping centers and requested that they voluntarily add recycling receptacles to their properties.

C. **Items for Review Which Could Result in Township Committee Action, but for which Action is not Critical:**

1. Wyckoff Parks & Recreation Foundation proposal to install artificial turf on Memorial Field (former band shell field)
   - Proposal to Township Committee pending
   - Ask two Township Committee liaisons if you have questions

2. Successor to Planner Elizabeth McKenzie.

D. **For Your Information**

1. Status of Affordable Housing Trust Fund & Municipal Green Space Trust Tax.

Robert Shannon

From: Robert Shannon
Sent: Thursday, June 14, 2018 8:13 AM
To: Brian Scanlan; tshanley@wyckoff-nj.com
Cc: Rudolf Boonstra; Tom Madigan; Melissa Rubenstein; 'Rob Landel'
Subject: Tuesday 6-19-18 7PM discussion with O and R Utilities
Attachments: 20180614074547675.pdf

Brian and Tim, As the utility subcommittee of the Township Committee, I suggest it is appropriate for us to take the lead on the discussion for next Tuesday. I have attached the action plan that O and R sent in reply to the Township Committee's request for information to explain their plans to improve service and respond better in times of power outages. Therefore, this is the focus of their efforts and the starting point for questions. Of course all the Township Committee members are encouraged and are expected to ask questions and contribute to the discussion, however I think we should be prepared in the event of any awkward silences and I think we need to convey to O and R that this is still on your "intense radar screen" and your frustration and disappointment in the O and R storm restoration response is as vivid now as it was in March and it is not a memory!.

I suggest to you that the Township Committee has achieved a significant effort as evident by a different letter, resolution, communication, meeting,etc. has been implemented form each Township Committee meeting to make sure O and R addresses Wyckoff as their priority customer.

We should also review a proposed communication and/or phone calls to the NJBPU and or Gov. Murphy to prod them into reaction or replying to the Township Committee resolution, which has not resulted in a reply from the NJBPU or their supervisor the Governor.

thank you, Bob

Attention Township Committee Members: This email is for informational purposes only. Emails must not involve decision making or deliberative function of the governing body.

Bob Shannon
Township Administrator
Memorial Town Hall
340 Franklin Avenue
Wyckoff, NJ 07481
201-891-7000 x104
201-891-9359 Fax
Sign up for Enews: www.wyckoff-nj.com
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- *Wyckoff, NJ Office of Emergency Management*
- *Wyckoff Mayor's Wellness Campaign*
- *Wyckoff Police Department*
- *Wyckoff Recreation Department*

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Follow us on Instagram: wyckoffnj
Follow Wyckoff Municipal Alliance on Instagram: wyckoff_municipal_alliance

Robert Shannon

From: Damiani, Michelle <DAMIANIM@oru.com>
Sent: Thursday, June 14, 2018 8:37 AM
To: Robert Shannon; Brian Scanlan; Rudolf Boonstra; Tom Madigan; Melissa Rubenstein; Timothy Shanley; rlandel@lbklaw.com
Cc: Joyce Santimauro; Callaghan, Dan; Kevin Rooney
Subject: RE: Invitation to Township Committee meeting to further discuss improvements <External Sender>

Thank you Bob.
I will be attending along with my colleague Dan Callaghan, Electric Operations Planner.

We are attending for the sole purpose of providing an overview of the proposed system improvements to enhance reliability as requested by the Mayor, Committee and Assemblymen from the meeting that was held on May 14th.

Thank you
Michelle

From: wyckoffadm@wyckoff-nj.com [mailto:wyckoffadm@wyckoff-nj.com]
Sent: Wednesday, June 13, 2018 6:26 AM
To: Damiani, Michelle; bscanlan@wyckoff-nj.com; rboonstra@wyckoff-nj.com; tmadigan@wyckoff-nj.com; mrubenstein@wyckoff-nj.com; tshanley@wyckoff-nj.com; rlandel@lbklaw.com
Cc: wyckoffclerk@wyckoff-nj.com
Subject: RE: Invitation to Township Committee meeting to further discuss improvements <External Sender>

Michelle, I have placed the discussion with O and R Officials first item on the 6-19-18 agenda. See you next Tuesday at 7PM Bob

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Bob Shannon
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Wyckoff, NJ 07481
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201-891-9359 Fax
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- *Wyckoff, NJ Office of Emergency Management*
- *Wyckoff Mayor's Wellness Campaign*
- *Wyckoff Police Department*
- *Wyckoff Recreation Department*

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6-19-18 TBM Discussion

Tuesday, May 15, 2018
Rockland Electric Company (RECO)
Follow-up to May 14, 2018 Wyckoff/RECO Meeting

Wyckoff Area Reinforcement Plan –

Wyckoff is fed from multiple circuits originating from the Allendale (65% of the Town residents served by RECO) and Franklin Lakes (35% of the Town residents served by RECO) substations in northwest Bergen County. The proposed improvements and recommendations for distribution reinforcement is approximately $13.4 million (current working estimate).

Short Term Plan (2018 through 2019) -

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   Scheduled to be complete in 2018 through first half of 2019
   a. Expand existing automation circuits with 7 remote control motor operated switches.
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   Scheduled to be completed by Fall 2019
   a. Eliminates (2) two separate double circuit configurations located on Heights Rd & Crescent Place.
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   Schedule to be completed by Fall 2019
   a. Install a new circuit tie between Franklin Lake and Wyckoff on Old Mill Road.
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   a. Create a new circuit connection to serve the load in the commercial district of Wyckoff.
   b. The project will require the installation of 1,500 feet of new pole and wires.
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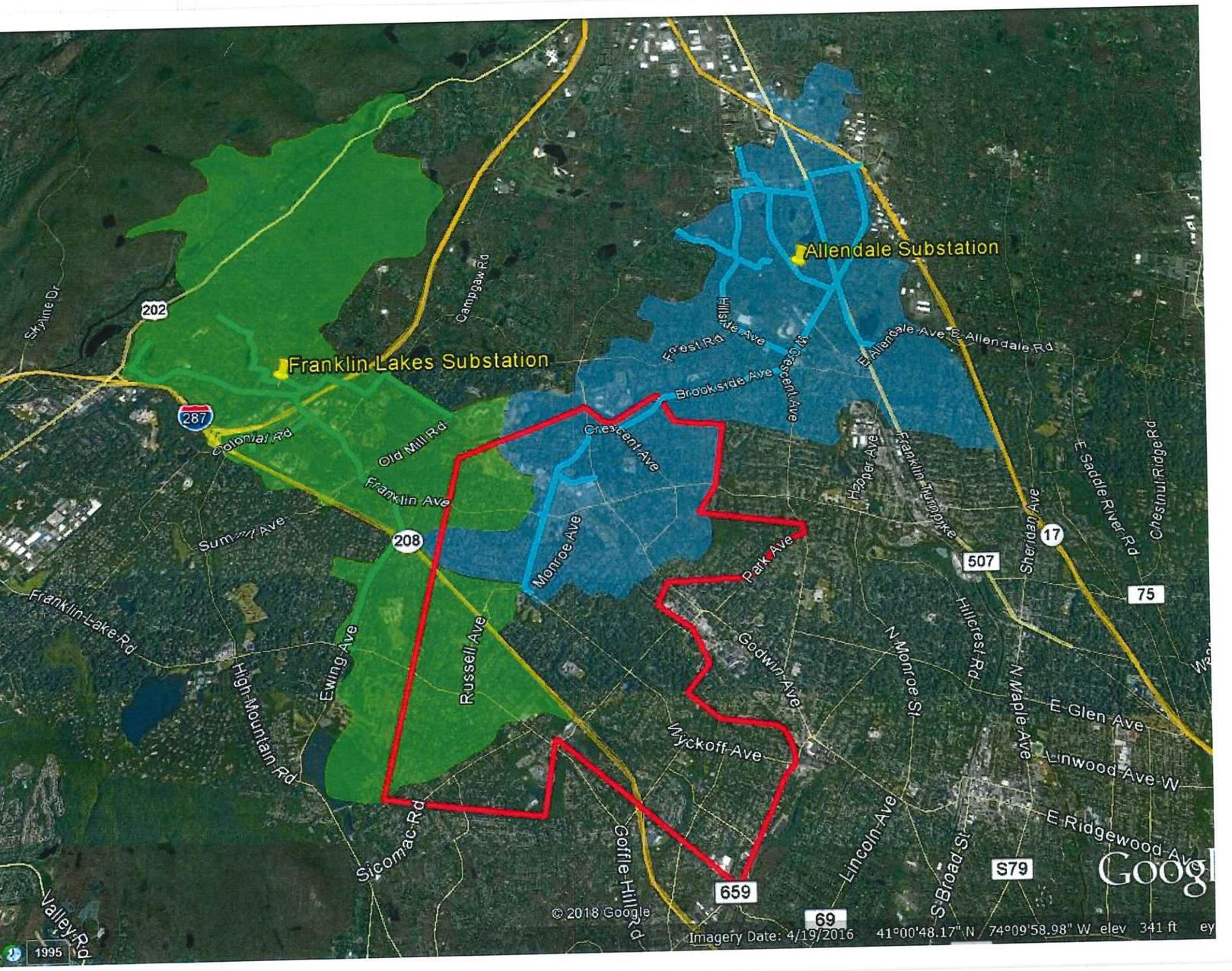
Allendale Substation
Franklin Lakes Substation
202
287
208
17
507
75
S79
659
69
Skyline Dr
Campgaw Rd
Hillside Ave
Forest Rd
N Queen Ave
E Allendale Ave
E Allendale Rd
Brookside Ave
Crescent Ave
Colonial Rd
Old Mill Rd
Franklin Ave
Summit Ave
Monroe Ave
Hopper Ave
Franklin Turnpike
Sheridan Ave
E Saddle River Rd
Chestnut Ridge Rd
Park Ave
Godwin Ave
N Monroe St
Hillcrest Rd
N Maple Ave
E Glen Ave
Linwood Ave W
E Ridgewood Ave
Wyckoff Ave
Lincoln Ave
S Broad St
Franklin Lake Rd
High Mountain Rd
Ewing Ave
Russell Ave
Sicomac Rd
Goffle Hill Rd
Valley Rd
© 2018 Google
Imagery Date: 4/19/2016
41°00'48.17" N 74°09'58.98" W elev 341 ft
1995

TOWNSHIP OF WYCKOFF

ORDINANCE #1857

AN ORDINANCE TO AMEND AND SUPPLEMENT CHAPTER 177 OF THE CODE OF THE TOWNSHIP OF WYCKOFF, VEHICLES AND TRAFFIC RELATED TO SPEED LIMITS

BE IT ORDAINED by the Township Committee of the Township of Wyckoff, County of Bergen, State of New Jersey that Chapter 177 of the Code of the Township of Wyckoff, Vehicles and Traffic, be amended and supplemented as follows:

Section 1 – Chapter 177-51 Schedule S: Speed Limits is hereby amended as follows:

Name of Street	Speed Limit (mph)	Location
Lafayette	~~30~~ 25	entire length

Section 2 – Expect as here in amended and supplemented, all other provisions of Chapter 177 of the Code of the Township of Wyckoff, Vehicles and Traffic, shall remain in full force and effect.

Section 3 – This ordinance shall take effect upon final passage and publication according to law.

WYCKOFF POLICE DEPARTMENT

Scott Plaza
Wyckoff, New Jersey 07481

David V Murphy
Chief of Police

TO: Wyckoff Township Committee

SUBJECT: Lafayette Avenue: Speed Survey Results

The following are the results of a speed survey conducted by the Wyckoff Police: Traffic Safety Bureau along Lafayette Avenue. These results were recorded along separate portions of Lafayette Avenue that coincide with the improvements scheduled to take place from Wyckoff being awarded a NJDOT Municipal Aid Grant.

May 14, 2018:	85th% Speed: 31 MPH	Average Speed: 28 MPH
May18, 2018:	85th% Speed: 30 MPH	Average Speed: 28 MPH
May 23, 2018:	85th%Speed: 30 MPH	Average Speed: 27 MPH
May 29, 2018:	85th Speed 29 MPH	Average Speed: 27 MPH

**The 85th Percentile Speed is the speed that 85 percent of vehicles do not exceed. Another way of looking at this is that only 15 percent of vehicles go faster than this speed, and 85 percent go at or below this speed. ... So the 85th Percentile Speed is a reasonable basis for the speed limit. **

Based on the results above, The Wyckoff Police Department: Traffic Safety Bureau believes lowering the current speed limit from 30 MPH to 25 MPH along Lafayette Avenue should be considered. This would result in an overall increase to the safety of residents, motorists and pedestrians. The speed results above are not the only reason for this consideration. Also taken into account was the contour of the roadway, limited sight distance, the number of access points (residential driveways), and the number of pedestrians/students observed walking along the shoulder of Lafayette Avenue. Lafayette Avenue does not have sidewalks, has multiple school bus stops and has two staffed crossing guards at major intersections: Ravine Avenue and Wyckoff Avenue.

Sgt. Brian Zivkovich #228

WYCKOFF POLICE DEPARTMENT

Scott Plaza
Wyckoff, New Jersey 07481

David V Murphy
Chief of Police

TO: The Wyckoff Township Committee

RE: Lafayette Avenue: Safety Recommendation

The Wyckoff Police Department: Traffic Safety Bureau believes the following recommendations to Lafayette Avenue will be an overall increase to the safety of residents, motorists and pedestrians:

- Reduction in speed limit on Lafayette Avenue from 30 MPH to 25 MPH
  - Requires amending Township Ordinance: 177-51 Speed Limits

- Installing and upgrading pavement markings / signage
  - Reduced Speed Ahead signs
  - Transverse rumble strips: To be placed both on Lafayette Avenue and Ravine Avenue approaching the ALL WAY STOP intersection.
  - Pavement markings: 25 MPH / STOP AHEAD

There has always been an ongoing review of Lafayette Avenue in regards to increased safety measures. First in 2012, the speed limit on Lafayette Avenue was reduced to 30 MPH from 35 MPH. It was recognized that reducing the speed limit alone did not result in lower speeds, so in 2016 the intersection of Lafayette Avenue and Ravine Avenue was made an ALL WAY STOP intersection. The installation of the additional STOP signs reduced the number of serious collisions that occurred at the intersection. With Wyckoff receiving a NJDOT Municipal Aid Grant for improvements of Lafayette Avenue the WPD believes the recommendations made to the Township Committee for their approval will further increase the overall roadway safety.

Sgt. Brian Zivkovich #228

Phone: 201.891.2121 | Fax: 201.891.2850 | www.WyckoffPolice.org

SCANNED

DEC 01 2017

TWP. OF WYCKOFF

NOV 29 2017

MUNICIPAL CLERK

TOWNSHIP OF WYCKOFF
VOLUNTEER APPLICATION

RE Volunteer App - zoning board - John An

CC: TC
L
Joyce

Please complete the information below if you are interested in serving on one of our boards, commissions or committees. Applications will be considered from time to time when vacancies occur.

Please note that all information contained on this form, except unlisted telephone numbers, will be available for public review pursuant to the Open Public Records Act.

Name: JOHN AN Resident Since: 2011

Address: 504 IVY LANE

Home Telephone: 917-753-4910 ☐ Check if unlisted

Email Address: jsan@mac.com ☐ Check if unlisted

Educational Background (attach resume if you wish)

Cornell University (B. Arch)
Harvard University (Masters)
Harvard University (Doctorate in Design)

Employment History (attach additional sheets if necessary)

See Resume

Volunteer Experience (describe & attach additional sheets if necessary)

Condominimium Board of Directors (Visionaire, see resume)

Areas of Interest (Please list board, commission or committee in order of preference)

1. ZONING BOARD 2. _____ 3. _____

Individuals appointed to serve on certain boards, commissions, or committees will be required to comply with the requirements of the Local Government Ethics Law, (N.J.S.A. 40A: 9-22.1 et seq). Annual Financial Disclosure Statements must be filed by elected officials, certain government employees, and members of certain boards and commissions, such as the Planning Board, Board of Adjustment, Board of Health and Library Board.

Individuals appointed to serve on boards, commissions, or committees are not included in Worker's Compensation coverage.

Please return the completed application to Volunteers for Wyckoff,
Office of the Township Clerk, Wyckoff Town Hall, 340 Franklin Avenue, Wyckoff, NJ 07481

John S. An

504 Ivy Lane
Wyckoff, NJ 07481
917-753-4910
jsan@mac.com

PROFESSIONAL PROFILE

Real estate investment and development professional with over 20 years of diverse professional, practical and research experience in building design, construction, and operation. Advisor to real estate development firms, academic institutions, and architecture firms for a wide range of clients including Fortune 500 companies. Track record of delivering high-end award-winning buildings.

PROFESSIONAL EXPERIENCE

Greenacre Development, Wyckoff, NJ 2013 – Present
President
- President and Co-Founder of a real estate development and investment company
- Responsible for property acquisition, financing and overall development management
- Develop ground up construction of a luxury residences in New Jersey
- Build and manage portfolio of investment properties across the United States

CodeGreen Solutions, Inc., New York, NY 2013 – 2016
Senior Director
- Executive manager of company of sustainability consultants, project managers, and energy engineers that delivers LEED and sustainability consulting services, energy audits, commissioning and retro-commissioning services, energy cost management, and corporate sustainability reporting services.
- Implemented company infrastructure to increase operational efficiencies, restructured company organization, and established reporting mechanisms to increase company revenue by 20% and profitability by 50% year over year for two years running
- Advised L&L Holding Company, RFR, SL Green, and other real estate companies on achieving sustainability goals on existing and new buildings, including 425 Park Avenue and the DUMBO Heights campus.

Adjunct Professor, New York, NY 2007 – 2016
Cornell, Columbia, University of Pennsylvania, Parsons, and Harvard
- Developed and taught courses on Building Technology, Sustainability, Resiliency, Lighting and Daylight Design, and New Material Technologies to Masters students
- Participate as guest critic on architectural project reviews
- Advise students on winning sustainability project competition entries

YR&G Sustainability Consulting, New York, NY 2012 – 2013
Senior Sustainability Manager
- Developed and managed the Analytics Team to implement consistent analysis protocols, established procedures to ensure quality of the analytical work across national offices
- Delivered low-energy and sustainable design solutions for a wide range of projects

CC: TC
RJS

TWP. OF WYCKOFF
DEC 15 2017
MUNICIPAL CLERK

TOWNSHIP OF WYCKOFF
VOLUNTEER APPLICATION

Please complete the information below if you are interested in serving on one of our boards, commissions or committees. Applications will be considered from time to time when vacancies occur.

Please note that all information contained on this form, except unlisted telephone numbers, will be available for public review pursuant to the Open Public Records Act.

Name: SAU YAN YEE Resident Since: JUNE 2002

Address: 461 MASSEY COURT, WYCKOFF NJ 07481

Home Telephone: _____ ☐ Check if unlisted

Email Address: SAUYANYEE@GMAIL.COM ☑ Check if unlisted

Educational Background (attach resume if you wish)

See Attached CV

Employment History (attach additional sheets if necessary)

See Attached CV

Volunteer Experience (describe & attach additional sheets if necessary)

See Attached CV

Areas of Interest (Please list board, commission or committee in order of preference)

1. Board of Health 2. _____ 3. _____

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Please return the completed application to Volunteers for Wyckoff,

Sau Yan Yee, M.D.
245 Madison Avenue
Wyckoff, New Jersey 07481
201-904-2090

Work History

Yee Medicine & Pediatric Associates, P.C. (Owner)
Private practice in internal medicine and pediatrics
Offices in Englewood and Wyckoff, N.J.
245 Engle Street, Englewood, NJ 07631
April 2000 to present
245 Madison Avenue, Wyckoff, N.J. 07481
February 2014 to present
Chilton Medical Center, Pompton Plains, NJ
Attending Physician – Pediatric Emergency Department
August 2017 to present
CarePoint Health, Hoboken, N.J.
Attending physician - Emergency Department
April 2000 to present
Amerimed Physicians Healthcare, North Bergen, N.J.
Attending Physician in Internal Medicine and Pediatrics
August 98 - March 2000
St. Vincent Hospital and Medical Center, New York, N.Y.
Faculty attending physician- Internal medicine and pediatrics
July 1996 - July 1998

Board Certifications

Diplomate, American Board of Internal Medicine
Initial Certification – October 1997
Recertified – December 2008
Diplomate, American Board of Pediatrics
Initial Certification – 1996
Recertified - October 2003
Recertified - December 2013
Diplomate, American Board of Physician Specialists (Emergency Medicine)
Initial Certification – March 2007

Licenses

New Jersey – active
New York – active

Skills and Certifications

ACLS (Exp. 10/19), PALS (Exp. 10/19), BLS (Exp. 10/19)
Additional Languages Spoken - Chinese (Cantonese) and Spanish

Hospital Affiliations

Englewood Hospital & Medical Center, Englewood, N.J.
Chilton Medical Center, Pompton Plains, N.J.
CarePoint Health, Hoboken, N.J.
Hackensack University Medical Center, Hackensack, N.J.

Internship and Residency

Combined Internal Medicine and Pediatrics (Med/Peds)
St. Vincent Hospital, New York, N.Y. – July 1992 to June 1996

Education

New York Medical College, Valhalla, N.Y. - M.D. – May 1992
City College of New York – B.S. – May 2000
Sophie Davis School of Biomedical Education

Professional Affiliations

Member: *American Association of Physician Specialists*
American Safety & Health Institute

Personal

Married to Margarita Yee with three children (Nicholas, Geoffrey and Olivia)
Wyckoff, New Jersey resident since 2002
Member: *United States Tennis Association*
United States Aikido Federation, October 2006 to present
2nd Degree Black Belt
Cornerstone Christian Church, Wyckoff, New Jersey
Member since February 2008
Shepherd since May 2009

Volunteer Work

Director of Health Ministry – Cornerstone Christian Church since June 2013
Medical Director – Life Safety Consultant, LLC
Medical Director - Lighthouse Pregnancy Resource Center – since May 2009

Robert Shannon

From: Robert Shannon
Sent: Tuesday, June 05, 2018 12:43 PM
To: 'Damiani, Michelle'
Subject: RE: Invitation to Township Committee meeting to further discuss improvements <External Sender>

Michelle,

1. yes the meeting is a Township Committee work session meeting.
2. attendance is the usual and customary attendance of five Township Committee members, the Municipal clerk, our Township Attorney and me.
3. yes, all meetings of the Township Committee by law are public meetings.
4. The Township Committee members and their photos can be viewed at https://www.wyckoff-nj.com/township-committee/pages/meet-your-township-committee
5. One half hour which is the first half hour of the work session meeting. Bob

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- *Wyckoff Police Department*
- *Wyckoff Recreation Department*

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Follow us on Instagram: wyckoffnj
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---

From: Damiani, Michelle [mailto:DAMIANIM@oru.com]
Sent: Tuesday, June 05, 2018 12:34 PM
To: Robert Shannon
Cc: Nancy Cole; Callaghan, Dan
Subject: RE: Invitation to Township Committee meeting to further discuss improvements <External Sender>

Hello Bob,

Thank you for the invitation.

We have a few questions;
Is this a formal meeting?
Are only committee members attending, and how many?
Please provide a list of the names of the committee members attending?
Is it open to the public?
How much time will be dedicated to RECO?

Thanks Michelle

From: wyckoffadm@wyckoff-nj.com [mailto:wyckoffadm@wyckoff-nj.com]
Sent: Tuesday, June 05, 2018 11:16 AM
To: Damiani, Michelle
Subject: Invitation to Township Committee meeting to further discuss improvements <External Sender>

Michelle, good morning, the Township Committee reviewed the attached information you provided last night at their meeting. Consistent with our previous conversation, they asked me to reach out to you and invite you to one of the next Township Committee meetings to discuss the information , plan for accomplishing these improvements and timetables for completion. Please advise which of the next Township Committee meeting dates you are available:

1. Tuesday 6-19-18 at 7pm
2. Tuesday 7- 3-18 at 7pm
3. Tuesday 7-17-18 at 7PM
4. Tuesday 8-7-18 at 7pm
5. Tuesday 8- 21-18 at 7pm

Thank you, Bob

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Follow Wyckoff Municipal Alliance on Instagram: wyckoff_municipal_alliance

Robert Shannon

From: Damiani, Michelle <DAMIANIM@oru.com>
Sent: Tuesday, May 15, 2018 12:36 PM
To: Kevin Rooney; Brian Scanlan; Robert Shannon; asmdephillips@njleg.org
Cc: Peverly, Frank; Ho, Christina; Brizzolara, Tom; Frosco, Jacqueline; Winter, Neil L. Jr.
Subject: Wyckoff System Improvements
Attachments: Wyckoff System Improvements.docx

Importance: High

SCANNED
MAY 18 2018
RE ÖR Memo - Improvements

TC
HD
RL

Thank you for taking time out of your busy schedules to meet with us yesterday.
As promised attached you will find a document that speaks directly to Wyckoff System improvements.

If you have any questions please call me directly, office 201-236-6014; cell 914-391-6266
If I have missed anyone, please forward. Thankyou

Regards,

Michelle

Wyckoff Area Reinforcement Plan –

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Allendale Substation
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287
Colonial Rd
Old Mill Rd
Franklin Ave
Campgaw Rd
Ewing Ave
Russell Ave
Sicomac Rd
208
Monroe Ave
Crescent Ave
Brookside Ave
N Crescent Ave
Frost Rd
Ellis Ave
Park Ave
Goodwin Ave
Jackoff Ave
659
Gorlie Hill Rd
Valley Rd
Franklin Lake Rd
Summit Ave
High Mountain Rd
69
Lincoln Ave
N Monroe St
Hopper Ave
Franklin Turnpike
E Allendale Ave
E Allendale Rd
S Broad St
Hillcrest Rd
507
N Maple Ave
Sheridan Ave
17
S76
E Glen Ave
Linwood Ave W
E Ridgewood Ave
E Saddle River Rd
Chestnut Ridge Rd
75
© 2018 Google
Imagery Date: 4/19/2016 41°00'48.17" N 74°09'58.98" W elev 341 ft
Google

Robert Shannon

From: Robert Shannon
Sent: Monday, May 14, 2018 3:47 PM
To: Brian Scanlan; tshanley@wyckoff-nj.com
Subject: quick update from conversation today

SCANNED
MAY 18 2018
RE Utility Conversation
Scanlan memo

Gentlemen,

1. Our tentative meeting for this Friday will not work. I just called Dave Hollenbeck. He gave us some off the record advice. He advised:
2. Meet with O and R today and ask them to send us information regarding measures they have taken to make their system more reliable, storm hardening, upgrades, statistics regarding the number of poles, circuits and consistency in delivering electric. Once we receive this we should ask for them to come back and meet with us with their line distribution Managers to explain their system.
3. The focus with NJBPU must be that we are unique in that we are serviced by two electric companies and the problems that result due to two electric providers. All our neighbors, - Waldwick, Ridgewood all have PSE&G (one electric provider) and adjacent Waldwick has the large switching station in in.
4. It may be easier for the NJBPU to make a decisions to allow a de-franchise on the fact that we are unique than we want a NJ based utility.
5. Ask for PSE&G's facilities and electric storage capabilities to see if O and R has the same measures, pattern of line clearance efforts, look at the PSEG outrage map it will detail the number of poles, circuits etc. in each town.
6. We could even look at Park Ridge or Butler or Kenneling that operate their Owen electric utility. He says it is too costly and doesn't make sense.
7. We would then contact his assistant to set up a meeting with PSEG and then detail the differences.
8. However he suggests the strongest argument to the NJBPU to change Wyckoff since we are unique into one electric provider. The decision is the NJBPU's to make, and they would then negotiate with PSEG and Wyckoff would not negotiate with PSEG.

Attention Township Committee Members: This email is for informational purposes only. Emails must not involve decision making or deliberative function of the governing body.

Bob Shannon
Township Administrator
Memorial Town Hall
340 Franklin Avenue
Wyckoff, NJ 07481
201-891-7000 x104
201-891-9359 Fax
Sign up for Enews: www.wyckoff-nj.com
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- *Wyckoff Local Government*
- *Wyckoff, NJ Office of Emergency Management*
- *Wyckoff Mayor's Wellness Campaign*
- *Wyckoff Police Department*
- *Wyckoff Recreation Department*

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Follow Wyckoff Municipal Alliance on Instagram: wyckoff_municipal_alliance

Please consider the environment before printing this email.

From: Hollenbeck, David B. [mailto:David.Hollenbeck@pseg.com]
Sent: Monday, May 14, 2018 2:32 PM
To: Brian Scanlan; Robert Shannon
Cc: Timothy Shanley
Subject: RE: Are you available to meet Friday morning 9-18-18 at 8 or 9 am

I am not available on Friday.
Perhaps we can speak by phone.
I have some time now or tomorrow morning.
Also do you need me specifically? Did you reach out to Donnett?
As you know, I don't know how much I can offer on a matter like this.

Dave

David B. Hollenbeck
Senior Regional Public Affairs Manager – PSEG
Bergen and Passaic Counties - NJ
David.hollenbeck@pseg.com
Personal Cell 201-240-4348

☐ ☐ ☐ ☐

-----Original Message-----
From: bscanlan@wyckoff-nj.com <bscanlan@wyckoff-nj.com>
Sent: Monday, May 14, 2018 2:27 PM
To: wyckoffadm@wyckoff-nj.com
Cc: Hollenbeck, David B. <David.Hollenbeck@pseg.com>; tshanley@wyckoff-nj.com
Subject: [EXTERNAL] Re: Are you available to meet Friday morning 9-18-18 at 8 or 9 am

Email sent from outside of PSEG. Use caution before using links/attachments.

Bob, I'm available from 10 to 11 am on Friday

Sent from my iPhone

> On May 14, 2018, at 14:05, Robert Shannon <wyckoffadm@wyckoff-nj.com> wrote:
>
> Dave, I realize you're just back in the office, however I wanted to inquire if you are free this Friday morning to meet to review the below question, No more than an hour. thanks bob
>
> Attention Township Committee Members: This email is for informational purposes only. Emails must not involve decision making or deliberative function of the governing body.
>
>

> Bob Shannon
> Township Administrator
> Memorial Town Hall
> 340 Franklin Avenue
> Wyckoff, NJ 07481
> 201-891-7000 x104
> 201-891-9359 Fax
> Sign up for Enews: www.wyckoff-nj.com
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> - Wyckoff Mayor's Wellness Campaign
> - Wyckoff Police Department
> - Wyckoff Recreation Department
> Follow us on Twitter: @WyckoffTownship Follow us on Instagram:
> wyckoffnj Follow Wyckoff Municipal Alliance on Instagram:
> wyckoff_municipal_alliance
> Note: You are advised that this e-mail and all responses to this e-mail, including all attachments, may constitute "public records" which may be obtained by any person filing a request under the Open Public Records Act (OPRA). There should be no expectation that the content of e-mails exchanged with municipal officials and employees will remain private.
> Π Please consider the environment before printing this email.
>
>
> -----Original Message-----
> From: Robert Shannon
> Sent: Thursday, May 10, 2018 5:37 PM
> To: David B. Hollenbeck
> Cc: Brian Scanlan; Timothy Shanley
> Subject: Are you available to meet Friday morning 9-18-18 at 8 or 9 am
>
>
> Dave. Mayor Brian Scanlan and Township Committee member Timothy
> Shanley and I would like to meet with you in Wyckoff Town Hall to
> discuss Wyckoff's efforts to remove the section of Wyckoff serviced by
> O and R Utilities. We would like to discuss with you PSE&G's role
> should that effort succeed. Are you available to meet with us for
> appx. One hour on the 18th? Please advise. Thank you Bob Sent from
> my iPhone

Robert Shannon

From: Diana McLeod
Sent: Thursday, May 24, 2018 11:18 AM
To: Robert Shannon
Subject: RE: Please advise

SCANNED
MAY 25 2018

Current RE Balance -

Municipal Open Space trust & Affordable Housing trust fund.

Mun Open Space - $1,080,069
Affd Hsg Trust - $ 501,280

From: Robert Shannon
Sent: Thursday, May 24, 2018 10:43 AM
To: Diana McLeod <wyckoffcfo@wyckoff-nj.com>
Subject: Please advise

Current balance in:
municipal open space trust
affordable housing trust fund
thanks , Bob

Attention Township Committee Members: This email is for informational purposes only. Emails must not involve decision making or deliberative function of the governing body.

Bob Shannon
Township Administrator
Memorial Town Hall
340 Franklin Avenue
Wyckoff, NJ 07481
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201-891-9359 Fax
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- *Wyckoff Mayor's Wellness Campaign*
- *Wyckoff Police Department*
- *Wyckoff Recreation Department*

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Follow us on Instagram: wyckoffnj
Follow Wyckoff Municipal Alliance on Instagram: wyckoff_municipal_alliance

Robert Shannon

From: Robert Shannon
Sent: Wednesday, June 06, 2018 3:10 PM
To: Brian Scanlan; Rudolf Boonstra; Tom Madigan; Melissa Rubenstein; tshanley@wyckoff-nj.com; Rob Landel
Cc: Mary Ellen Tafrate; Scott Fisher
Subject: Meeting today with Gaeta Recycling and recommendation to convert to dual stream recycling

Dear Team Wyckoff, this morning, Scott, Mary Ellen and I met with the owner and reps. from Gaeta Recycling, Inc. The purpose of the meeting was to address the communications we have been receiving from Waste Management - the regional single stream recycling market in Newark NJ. Waste Management (WM) has been denying the truck loads of recycling which they have stated are 30 % contaminated with plastic bags, food waste and veg. waste, wood and wires/tubes/ hoses – which are all not recyclables. They are charging $150. per ton as a fine for the handling and disposal of these loads. (we believe WM, the originator of single stream recycling in the US, is penalizing the municipalities because they are not making the revenue from recyclables due to the changes in acceptability from end use recycling markets.) The problem is twofold: 1. They no longer will accept any kind and color of plastic bags. 2. Due to the end user of our recyclables (China) insisting on pristine recyclables (meaning loads shipped with no non recyclables) (to put this in perspective, China will not accept a load of cardboard with .05 contaminants – in a 1,500 lb. bale of cardboard that amounts to one coffee cup) (in other words they're not taking our garbage any longer) and although single stream recycling is known for increasing recycling volumes its ease of recycling tends to allow for contaminants (non-recyclable materials) to be included. This is a trend and a long term issue. It is not a momentary issue, it is not going away and it is here to stay and municipalities have to adapt or die (meaning pay a lot more). With that understood, from my perspective, we have two options:

1. Short term measure. Our collection contract requires that the collection contractor has ownership of the recyclables. (Currently Gaeta). We have no problem with "Gaeta" changing regional single steam recycling markets to stop the notices. We gave the route supervisor the two sided bulletin of colored pictures of acceptable materials and non-acceptable materials in English and Spanish for use by his drivers. This will result in more calls to town hall that recyclables were not collected. However our pubic information for the past two weeks on this topic was broad and continuous and it will continue. Please note contaminants in the recycling stream is an issue for both dual stream and single stream.
2. Long term measure. Switch to dual stream recycling. 1. Cardboard and newsprint, and 2. bottles, cans and plastic bottles. The dual stream approach with the new rules from China provides the greatest opportunity for pristine recyclables and hence a recycling market's ability to comply with the new rules. The fact that we have every week recycling makes this option viable. The Monday and Tuesday districts remain the same except that cardboard/newsprint is collected the first week, the next week the collection is - comingled tin and aluminum cans, glass bottles, and plastic bottles, and then newsprint is repeated, etc. Therefore, once a week recycling continues and once a week collection is maintained.

   This issue is not going away. This represents our best thinking and it is our joint recommendation for the future and we believe we can maintain our recyclometer and nifty- fifty program and it may make us even more green. We have to change, this issue is real, and we either adapt or pay more.

Attention Township Committee Members: This email is for informational purposes only. Emails must not involve decision making or deliberative function of the governing body.

Bob Shannon
Township Administrator

Memorial Town Hall
340 Franklin Avenue
Wyckoff, NJ 07481
201-891-7000 x104
201-891-9359 Fax
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Follow Wyckoff Municipal Alliance on Instagram: wyckoff_municipal_alliance

NATIONAL RECYCLING COALITION

Together, We Are Recycling!

The China Crisis - Whose Crisis is It?

WASHINGTON DC, May 15, 2018 -- It is ours. Recycled materials and trash should look very different from each other, but for years they have been converging in the U.S. China has not been the creator of today's crisis in the industry - U.S. mills have been complaining for years - but China's recent embargo of U.S. recycling imports is shining a mirror on our recycling industry and providing a clear signal that we can no longer pretend diversion of waste into a recycling bin is recycling.

MRFs (Material Recovery Facilities) can produce quality materials out of both single stream and dual stream inputs, but not when 20+% of the input "recyclable" stream, in some cases, are not recyclables. The plants are not built to handle those specs, and slower, cleaner processing has not historically been rewarded with higher market prices. Now fast, dirty recycling is being punished with no markets. Rightly so. Clean material is a resource; dirty is not. Clean recyclables have been the minority for years.

The good news and bad news is that customer enthusiasm for recycling is strong. The public wants to recycle, but they express that enthusiasm by recycling materials that are not eligible. A combination of "wishful recycling" and insufficient enforcement of quality is proving very damaging to the industry - abysmal and volatile markets, a dirty product that is not a reliable "commodity", closed plants, and programs that are hurting economically.

The National Recycling Coalition, along with other major industry associations, is working aggressively in a new nationwide collaborative, to develop strategies to resolve some of these fundamental industry and market issues.

In the meantime, the National Recycling Coalition notes that it is important to **remind your residential customers now that they should ONLY recycle the items on their LOCAL recyclables list. This is important for U.S. users of recycled materials, and the current China embargo makes this an opportune time for this reminder**
. When in Doubt - throw it in the trash!

issues. We must fundamentally shift how we speak to the public, how we collect and process our recyclables, and what our end markets accept and utilize to truly recycle. The NRC is working through collaboratives, its series of Market Development Workshops, and Quarterly Market Calls to take steps to turn recycling into an industry with a quality product, but we all need to work together to meet the challenge. It seems about time - or so the world is telling us.

###

If you would like more information about this topic, or NRC's Series of Recycling Markets Development Workshops, or NRC's Quarterly Market Calls, please call Marjorie Griek at 720/745-0966 or email marjie@nrcrecycles.org.

National Recycling Coalition | 208 W. Chester Street| Lafayette, Colorado 80026| nrcrecycles.org

wasterecycling.org

National Waste & Recycling Association℠
Collect. Recycle. Innovate.

1550 Crystal Drive
Suite 804
Arlington, VA 22202
T 202.244.4700
F 202.966.4818

May 21, 2018

The Vice President
Old Executive Office Building
Washington, DC 20501

Dear Mr. Vice President,

It was a pleasure for Terry Guerin to see you last week at the Indiana/Missouri Victory Committee Reception held in Indianapolis and to speak with you regarding the challenges facing the recycling industry. We wanted to follow up on that conversation and provide you with additional information on the issues the recycling industry is having with China.

Over the past year, China has banned some curbside recyclables from the United States and has imposed an extremely stringent standard for other recyclables. Those recyclables are required to be 99.5 percent free of contaminants as of March 1. The lack of other markets for some of these materials has depressed their costs and resulted in them being stockpiled or, in some cases, landfilled. This has the potential to shake public confidence in recycling and create long term consequences in material quality and segregation efforts.

Just this month, the Chinese government has suspended operations of the China Certification and Inspection Group (CCIC North America), the company that provides pre-inspection services for recyclables being sent from North America to China, between May 4 and June 4. This effectively shuts down the export of all recyclables from the U.S. for the duration of the suspension, making the situation even worse.

Should this continue it could eventually lead to the loss of tens of thousands of jobs and the closure of many recycling businesses throughout North America since there currently is not enough global capacity to absorb the paper and plastics that had been going to China. The fallout from this ban could have a devastating effect on recycling that may set the industry back decades.

I ask that you reach out to the United States' trade delegation to China and tell them that this needs to be one of the priorities in their discussions with the Chinese government. Thank you for your consideration of this issue that is of great importance to both our economy and environment.

Most respectfully,

Terry L. Guerin
Chair, Services Board of Governors
National Waste & Recycling Association

Darrell K. Smith, PhD
President and CEO
National Waste & Recycling Association

State of New Jersey
DEPARTMENT OF ENVIRONMENTAL PROTECTION
AIR QUALITY, ENERGY AND SUSTAINABILITY
Mail Code 401-02G
P.O. BOX 420
Trenton, NJ 08625-0420
TEL (609) 292-2795
FAX (609) 777-1330
www.nj.gov/dep/aqes

PHILIP D. MURPHY
Governor

SHEILA Y. OLIVER
Lt. Governor

CATHERINE R. McCABE
Acting Commissioner

PAUL BALDAUF
Assistant Commissioner

May 21, 2018

Dear Mayor,

New Jersey has been a national leader in recycling for well over 30 years in large part due to the excellent job our municipal and county recycling programs do to get residents to actively participate in their curbside collection programs. Millions of tons of material are recycled annually thanks to these programs, saving landfill space, conserving New Jersey's natural resources, strengthening our economy, and creating jobs.

Despite these successes, we know that recycling programs like the one in your town are facing a significant new challenge that undermines the success of our state's recycling efforts. This challenge stems from the troubling increase in non-acceptable items that are mixed in with designated recyclable materials collected at the curb. These non-acceptable items that make their way into residential recycling buckets include everything from plastic shopping bags and garden hoses to polystyrene cups and plastic toys. Such "contamination" creates serious quality control issues and negatively impacts the marketability of the materials collected, as well as the economics of recycling. We want to make you aware of a few strategies available to help remedy this situation and hope you will consider implementing them as part of your recycling program.

Recycling Education and Enforcement - Municipalities around the country, including several in New Jersey, have found that enhanced recycling education and enforcement programs lead to reductions in recycling contamination rates, as well as improved participation rates. The **Boroughs of Fair Lawn** (Bergen County) and **Point Pleasant** (Ocean County) have implemented comprehensive and successful recycling education and enforcement programs that can serve as models for other municipalities. (See attached list of contact information and resources, including a weblink to a Case Study on the Fair Lawn recycling program.)

Continual and Diversified Messaging – Municipalities that remind residents on a continual basis about those materials that should be recycled (as well as those materials that should not be recycled) see the best results. It is highly recommended that municipalities utilize all available avenues to communicate these messages, including traditional (newspaper ads, calendars, flyers, reminders

with tax bills), and digital (municipal recycling website, Recycle Coach system, Facebook, Twitter, etc.) methods.

If you have any questions on these strategies, please reach out to Steven Rinaldi in our Bureau of Energy and Sustainability at (609)-633-0538.

Undoubtedly, the environmental and economic benefits of recycling are significant and important to our state's sustainability goals. By working together at the municipal, county and state levels, I am confident that New Jersey will lead the way in addressing this pressing issue.

Thank you for your continued support of New Jersey's recycling efforts.

Sincerely,

Paul Baldauf

Paul Baldauf, Assistant Commissioner
NJDEP, Air Quality, Energy & Sustainability

Recycling Education and Enforcement Contacts and Resources:

Municipal Recycling:

Borough of Fair Lawn – Ron Lottermann, Recycling Coordinator, 201-794-5341 or recycling@fairlawn.org. Borough of Fair Lawn Recycling Case Study - http://www.nj.gov/dep/aqes/Fair%20Lawn%20Case%20Study.pdf

Borough of Point Pleasant - Joy Bragen-Edly, Recycling Coordinator, 732-892-1287 or jedly@ptboro.com, https://ptboro.com/departments/public-works/recycling/

NJDEP Recycling Educational and Promotional Resources:
Promotional ads/graphics:
http://www.nj.gov/dep/dshw/recycling/images/contamination.pdf
http://www.nj.gov/dep/dshw/recycling/images/bags.pdf

Radio Public Service Announcements (PSAs):
http://www.nj.gov/dep/dshw/recycling/promotools.html

Article – "The Recycling Challenge" -
http://www.nj.gov/dep/dshw/recycling/Recyclingarticle2017.pdf

Podcast - https://njdep.podbean.com/e/episode-31-america-recycles-day-with-steve-rinaldi/?token=7d5d391fa06fe8c59ce294831aed5506

New Jersey WasteWise Business Network -
http://www.nj.gov/dep/dshw/recycling/wastewise/brbn03.htm

Other:
Association of New Jersey Recyclers – www.anjr.com
Sustainable Jersey – www.sustainablejersey.com

ELIZABETH C. McKENZIE, P.P., P.A.
COMMUNITY PLANNING AND DEVELOPMENT
9 MAIN STREET
FLEMINGTON, NEW JERSEY 08822

TELEPHONE (908) 782-5564
TELEFAX (908) 782-4056

ecmcke@gmail.com

RE E. McKenzie
2018 Planning Services

January 23, 2018

Wyckoff Township Committee and Planning Board
c/o Robert J. Shannon, Jr., Township Administrator
Memorial Town Hall, Scott Plaza
340 Franklin Avenue
Wyckoff, New Jersey 07481

Re: 2018 Planning Services, Township of Wyckoff

Dear Township Committee Members and Members of the Planning Board:

The purpose of this letter is to present a proposal for providing planning services in 2018 on matters that I had started but had not yet completed by the end of 2017.

These planning services include the finalization of the settlement agreement with Fair Share Housing Center and its submission for the Court's approval; the preparation of the Housing Element and Fair Share Plan for adoption and submission to the Court is support of a final Judgment of Compliance and Repose; participation in the review of inclusionary development applications submitted to the Planning Board or Zoning Board of Adjustment and consultations as needed on other affordable housing matters for as long as I am still residing in New Jersey and available to offer such services.

These services would be billed to the Township or to the Planning Board's or Zoning Board's escrow accounts, as appropriate, at the rate of one hundred fifty dollars ($150.00) per hour, including travel time. Printing, postage, delivery and other out of pocket expenses would be passed through directly with no surcharges.

It is understood that the Township will be seeking to retain the services of a new planner in 2018, and that the Township would be under no obligation to use my services in any of these matters unless it chooses to do so.

Very truly yours,

Elizabeth C. McKenzie, AICP, PP

Robert Shannon

From: Elizabeth C. McKenzie <ecmcke@gmail.com>
Sent: Tuesday, January 23, 2018 11:32 PM
To: Robert Shannon; Robert Shannon; Joyce Santimauro; Joyce Santimauro; Sue Schilstra
Subject: Wyckoff 2018 Services Letter.pdf
Attachments: Wyckoff 2018 Services Letter.pdf

Please see attached - I cannot do a full year contract as I don't know when this year I will have to go to Virginia, but I should be able to finish the work I had planned to do for you and this letter provides the terms of that arrangement.

ELIZABETH C. MCKENZIE, P.P., P.A.

SUGGESTED LIST OF PLANNING CONSULTANTS TO CONSIDER
(not in any particular order)

Darlene Green, Maser Consulting

dgreen@maserconsulting.com

53 Frontage Road, Suite 110
Hampton, NJ 08827
908-238-0900 ext.135

Michael Mistretta, Harbor Consultants, Inc.

michaelm@hcicg.net

320 North Avenue East
Cranford, New Jersey 07016
908-276-2715 (work)
908-507-0510 (cell)

Jessica Caldwell, J. Caldwell & Associates, LLC

jcaldwell@jcaldwellassociates.com

122 Main Street, Suite 104
Newton, NJ 07860
973-300-5060 (work)
201-522-5285 (cell)

Keenan Hughes, Phillips, Preiss, Grygiel, LLC

33-41 Newark Street, Third Floor, Suite D
Hoboken, NJ 07030
201-420-6262

RE Alba Property · Wyckoff Ave Trucks

Alba Property LLC
625 Wyckoff Ave
Wyckoff, NJ 07481
201916-5095

Certified Mail: 7016 0750 0000 5855 2412

Township of Wyckoff
340 Franklin Ave
Wyckoff, NJ 07481

May 10, 2018

To Mayor, Township Committee, Chief of Police-Dave Murphy and Robert J. Shannon:

Thank you for responding to my letter dated March 13,2018. In response to your letter that I received, it stated that the building was only hit 2 times by trucks as per your records. That is not correct. Trucks keep hitting the side of the corner and going up into the sidewalk sometimes daily/weekly/monthly. The corner of the building is damaged and keeps getting damaged. It's something that can be seen from every corner of the intersection and it's a danger to my family and the public.

Again, I'm asking for the town to help with this issue. The township and county has to have if not a legal but moral obligation to look into the safety of my family and public so I can enjoy my residence and property. I would like and request to have a meeting to show pictures and go over the issues with the corner in detail. This problem began many years ago when the town and county redesigned these corners with new pavers and new sidewalks. The drain was removed from the northwest corner and relocated. The sidewalk of the northwest corner was lowered and a step was added to enter the building. As a result, it made trucks go into sidewalk allowing them to hit the corner.

In mid-March 2018, we met with Chief Dave Murphy and Mr. Soto. They advised us to meet with the County Executive James J. Tedesco. We spoke to Deputy Chief of Staff Marc N. Schrieks. He assured us that the issue would be looked into and get back to us. He was friendly and helpful regarding our situation. We want to thank Chief Murphy and Mr. Soto for taking special time to meet with us. We believe they are an asset for the town and residents of Wyckoff that need to voice their concern and/or issues.

Thank you very much for your time.

Respectfully,
Alba Property LLC

COUNTY OF BERGEN
DEPARTMENT OF PLANNING & ENGINEERING
One Bergen County Plaza • 4th Floor. • Hackensack, N.J. 07601-7076
(201) 336-6800 • Fax (201) 336-6849

James J. Tedesco III
County Executive

Joseph A. Femia, P.E.
Acting Director / County Engineer

May 15, 2018

Ms. Joyce Santimauro, Municipal Clerk
Township of Wyckoff
Municipal Hall
340 Franklin Avenue
Wyckoff, New Jersey 07481 – 1907

Subject: Wyckoff – Turn Issue
Wyckoff Avenue and Franklin Avenue

Dear Ms.Santimauro:

This office received your letter dated May 2. 2018, in regards to a turning issue at the signalized intersection of Wyckoff Avenue and Franklin Avenue. It was stated in the letter that the Brownstone restaurant building located at 625 Wyckoff Avenue has been struck a number of times by trucks trying to negotiate the right turn at the northwest corner of the intersection. The Township has made a few recommendations for County consideration which are addressed below.

The Township's first recommendation was to relocate the stop line for the left turn lane on Franklin Avenue 10 feet back. The County advises that the stop line for the left turn lane on Franklin Avenue is already set back and if the line was set further back as suggested the storage capacity of this lane would be severely reduced.

The Township's second recommendation was restricting trucks over 10 tons traveling southbound on Wyckoff Avenue from turning right to travel westbound on Franklin Avenue. This office concurs with the right turn restriction for trucks, however, consideration should be given which would prohibit the turns for trucks over 4 tons.

It was also requested that the County review the elevation of the catch basin grate on the corner. The County Operations Division will review the existing inlet elevation for possible adjustment.

Therefore, it is requested that the Township of Wyckoff establish an ordinance prohibiting southbound trucks on Wyckoff Avenue over 4 tons from making a right turn to travel westbound on Franklin Avenue. After the ordinance is adopted the Township is to forward a certified copy to this office. A consenting resolution will be passed by the Board of Chosen Freeholders and the sign installed. It should be noted, that this ordinance is to have no exceptions even if a truck has deliveries in town.

If you require any additional information and/or have any questions you can contact me at (201) 336 – 6822.

Sincerely,
Joseph A. Femia, P.E.
Director / County Engineer

Eugene J. Murphy, Jr.

Eugene J. Murphy, Jr.
Principal Engineer Civil

Cc: Nancy A. Dargis, P.E., Asst. County Engineer
Thomas Connolly, Superintendent of County Roads
Randy Seitz, Assistant Engineer, Signals
Gary Hemmer, Supervising Road Inspector
Honorable Mayor and Council
Robert Shannon, Township of Wyckoff Administrator
Chief David Murphy, Wyckoff Police Department
Mark DiGennaro, P.E., Township of Wyckoff Engineer

TOWNSHIP OF WYCKOFF
MEMORIAL TOWN HALL - 340 FRANKLIN AVENUE
WYCKOFF, NEW JERSEY 07481-1907
TEL: 201-891-7000 FAX: 201-891-9359

May 2, 2018

Tconnolly@co.bergen.nj.us
JFemia@co.bergen.nj.us

Mr. Joseph Femia
Bergen County Engineer
One Bergen County Plaza, 4th Fl.
Hackensack, NJ 07601

Mr. Thomas Connolly
Superintendent of Roads
220 E. Ridgewood Avenue
Paramus, NJ 07652

Re: Intersection of Wyckoff Avenue & Franklin Avenue, Wyckoff, Bergen County

Gentlemen:

Enclosed, please find a letter the Township of Wyckoff received and the reply to the owner of the Brownstone restaurant building located at 625 Wyckoff Avenue. This is the building that has been struck by trucks trying the negotiate the corner of the intersection of Wyckoff Avenue and Franklin Avenue.

1. The Township of Wyckoff suggests that the stop line for the left turn lane on Franklin Avenue traveling eastbound toward the intersection be setback an additional ten (10) feet.

2. Due to the narrow intersection and the physical restriction created by the structure at 625 Wyckoff Avenue, it is requested that you consider restricting truck traffic flow of vehicles over 10 tons traveling southbound on Wyckoff Avenue from turning right onto Franklin Avenue westbound.

3. The property owner of 625 Wyckoff Avenue also assigns blame due to the depth of the catch basin grate as a contributing factor for trucks striking his building. Please assign the county staff to review the depth of the catch basin grate and raise it if deems necessary.

Thank you for your attention for these requests.

Joyce Santimauro
Municipal Clerk

Cc: Township Committee
Police Chief Murphy
Mark DiGennaro, Township Engineer

WyckoffFranklinAveIntersection.05.02.18

TOWNSHIP OF WYCKOFF
MEMORIAL TOWN HALL - 340 FRANKLIN AVENUE
WYCKOFF, NEW JERSEY 07481-1907
TEL: 201-891-7000 FAX: 201-891-9359

May 2, 2018

Alba Property, LLC
625 Wyckoff Avenue
Wyckoff, NJ 07481

Dear Alba Property, LLC:

Thank you for your letter of March 16, 2018. Even though truck traffic and rebuilding of infrastructure on county roads are county matters; at your request, we will attempt to bring attention to this matter.

As way of clarification, our police records indicate reportable incidents at the intersection have accounted for 6 cars and 2 trucks since 2004.

Joyce Santimauro
Municipal Clerk

Cc: Township Committee
Robert J. Shannon, Jr, Business Administrator

RE 625 Wyckoff Ave - Building Corner

Alba Property LLC
625 Wyckoff Ave
Wyckoff NJ 07481
(201) 916-5095

CERTIFIED MAIL: 7016 1370 0001 1035 5055

Township of Wyckoff
340 Franklin Ave
Wyckoff, NJ 07481

March 13, 2018

To Mayor, Township Committee, Chief of Police-Dave Murphy and others:

Please, your help is needed! The northwest corner building of Wyckoff Ave and Franklin Ave is being consistently hit by trucks turning right. The building's corner roof and gutters is damaged as a result of these turns. Last week, the corner of the building was struck again. These occurrences have happened over 100 times or more throughout the years. The police and fire department have been involved. The corner of the building had been repaired several times and trucks keep hitting and damaging it. The latest repair was 10/5/2016 due to the town's request. It was fixed and, again, trucks keep hitting it repeatedly and damaging the corner as its blatantly apparent to everyone. When walking around the building or the ground is swept fresh debris and dentation marks on the corner is noted from trucks hitting it. The police department had several occurrences that they've stopped trucks and ticketed them for hitting the corner. In one occasion, they had to stop a truck on Route 287 after a Good Samaritan call in a truck hitting the corner. That specific truck stopped on Route 287 was issued a court summons due to the hit and run on the corner of the building.

This problem began many years ago when the town and county redesigned these corners with new pavers and new sidewalks. The drain was removed from the northwest corner and relocated on the road. The holes of the drains do not meet code because the holes are too big and wide. The sidewalk of the northwest corner was lowered and a step was added to enter the building. As a result, it made the trucks go into the sidewalk allowing them to hit the corner constantly. Prior to this redesign, there was no issue with the corner of the building. I do not know why these changes were made to this corner when there was never an issue. Since the

redesign, the corner has become a major hazard and we live in fear and suffering. Immediate attention is needed for the corner! I request for the corner to be fixed to its original state.

I wrote to the county several times and met with them at the County Engineer's office and in Wyckoff. I met with Gary Ascolese, Christopher Kavvadas, Bari Costanza and Tom Connolly. I was promised that this issue would be taken care of, but they needed some time and nothing has happened. I have sent a few copies of my letters to the Wyckoff Police Department for their records. I have spoken to the Wyckoff Police and asked for help in this matter and they've advised me that it was a County issue. I spoke to Scott Fisher, DPW, about the situation and stated he would bring this issue when he meets with County Engineers.

All the county signs on the corner were knocked down by the trucks and laid on the floor for weeks. The county was notified. The county did not respond and I believe the Wyckoff police and/or DPW picked up the signs. They were hazards laying on the floor to the public. I do not understand why this corner, a major traffic corner, is abandoned by the county and refuse to do anything. The county is the cause of this issue. In one occasion, I stopped a county engineer truck and pointed out the corner. That specific person stated that everyone in his department is aware of the corner and it's a dangerous corner.

As a citizen and resident of Wyckoff, I do not know what else to do. I've tried to seek help from the Bergen County Engineer's office and I keep being ignored. I'm asking the town to help me bring attention to this major issue. My biggest fear is that a major tragedy may happen if this isn't taken care of. This is a major issue occurring in the center of town which everyone is able to see. Besides the hazards that I've summed up, this building deserves protections for being one of the oldest buildings in the town/county and other.

Please contact me. I'll be waiting for a response.

As always, I would like to thank you for the help, concern and kindness. It is greatly appreciated.

Respectfully,
Alba Property LLC

May 23, 2018

Alba Property LLC
625 Wyckoff Avenue
Wyckoff, NJ 07481

Dear Alba Property LLC:

In reply to your recent letter, the letter the township previously sent included information from the Wyckoff police records regarding incidents reported to the police department at the intersection of Franklin and Wyckoff Avenues.

Attached is the letter the township forwarded to Bergen County officials to assist you. Also attached is their recent reply.

The Township Committee has determined to adopt the ordinance described in the fifth (5th) paragraph.

Sincerely,

Joyce C. Santimauro
Municipal Clerk

Attachments

Cc: Township Committee
Police Chief Murphy

[CONFIDENTIAL – ATTORNEY/CLIENT WORK PRODUCT]

MEMORANDUM

Re: Renewal of Inactive Liquor Licenses

To: Bob Shannon, Township Administrator for the Township of Wyckoff

Date: May 24, 2018

From: Thomas S. Garlick, Esq.

As the Township is already aware, the current owners of the Brownstone Inn, Inc., a holder of an inactive distribution liquor license, has contracted to sell the liquor license to a party called Gearhead Liquors, LLC. This contract was signed on May 8, 2018.

Pursuant to the terms of the Agreement to Sell, the current licensee is required to apply for the annual renewal with the Township, transfer approval with the Township and obtain a 12.39 Special Ruling from the Director of the Office of Alcoholic Beverage Control to maintain the license's inactive status. All three applications have been submitted at this time. The transaction is scheduled to close on or before the date that approval of the transfer of the license to the Buyer is to take place but prior in time to the meeting at which the Issuing Authority (the Township) will act on the application for a transfer of the license.

Considering the Township's prior interest in having this license activated as soon as possible, it is in the Township's interest to process the transfer application as soon as possible in hopes that the transfer will likely result in activation of the licenses in the relatively near future. However, that being said, the Township still needs to protect its interest in the license from a potential of a fraudulent license transfer application and contract (this is hypothetical; there has been no reason to believe that the contract is fraudulent in anyway).

The following memorandum acts as a supplement to the memorandum that I prepared for the Township on May 22, 2017. Any contradictions to the May 22, 2017 memorandum are explained herein.

May 24, 2018 Update

Recently, I contacted the Director's Office to inquire as to whether or not Brownstone Inn, Inc. had submitted its required 12.39 Petition for the 2018 through 2020 terms and determine whether or not the Director's office can condition 12.39 relief upon the sale of the license within a certain amount of time from the date the relief is granted. (Subsequently, the Township received a copy of the Licensee's 12.39 Petition.)

I spoke with Deputy Attorney Generals Lisa Baratta and Amy Beth Cohn. Deputy AG Baratta has experience with 12.39 Petitions and handles the appeals that result when a municipality objects to a license holder's 12.39 petition. I explained to Deputy AG Baratta that the Township's intention was to have the Brownstone Inn's license transferred or sold, as per the license holder's promise in their 2016 renewal application, in hopes that a purchaser will have the intent to activate the license as soon as possible.

Deputy AG Baratta advised that if the Township objects to the Brownstone Inn's 12.39 Petition, it will effectively begin an appeal process potentially leading to litigation before the Office of Administrative Law, which the Township will need to pursue on its own. The Director's Office does not take one side or the other on appeals but simply facilitates the process. This appeal would inevitably postpone any 12.39 relief and any potential transfer contingent upon same. She also advised that if the township is successful on the appeal and the license is removed from the current owner, if the Township is over its license cap, that license will be lost permanently. In my follow-up conversation with the Township Clerk, I understand that the Township is at its current

cap level for both consumption and distribution licenses and therefore, if a license was lost during an appeal, a new license could be issued thereafter without concern for the cap.

In discussing what type of conditions the Director could impose upon the grant of 12.39 relief, Deputy AG Baratta advised that the Director's Office's practice is to approve any requests for 12.39 relief which go unopposed by the municipality and leave the renewals and any conditions thereto up to the municipalities. The reason behind this practice is that the municipalities know what is best for the community and know the license holder on a more local level. I note that this is contrary to the advice I received from Deputy AG Luhn last year (see May 22, 2017 Memorandum), who advised that once 12.39 relief is granted by the Director's Office, the town must issue renewal without any conditions. When I questioned Deputy AG Baratta on this contradiction, she advised that Deputy AG Luhn's advice was incorrect and that Wyckoff could in fact condition renewal approval upon a transfer of the license within a certain amount of time. (I note that Deputy AG Luhn was replaced by Deputy AG Amy Beth Cohn in the last year.)

Updated Recommendation

Considering that the Town's interest is to have the license transferred as soon as possible so that the purchaser can hopefully activate the license quickly, the Town should not object to the Brownstone Inn's 12.39 Petition. Once 12.39 relief is granted by the Director's Office, my recommendation is that the Township Attorney be consulted on how to word the conditional renewal resolution so that should the Brownstone Inn, Inc. fail to transfer the license within a certain period of time following renewal, the renewal is revoked. Should the renewal need to be revoked, it may lead to litigation (similar to that resulting from filing an objection to the 12.39 petition). Conditioning the renewal will protect the Township's interest in the activation of the

license from any potential that a contract to sell the license may be a fraud to induce the Township into withholding an objection to a 12.39 Petition and rubber-stamping a renewal request. The condition of the renewal should not be contingent upon activation but should be contingent upon transfer/sale of the license. The reason being is that it may take the purchaser some time to activate the license depending on the planned use the party has for the license. There may be a number of applications and approvals necessary to obtain before the purchaser can activate the license. Further, an activation-based contingency may cause the purchaser to cancel the contract for fear that if he or she cannot activate it within the time required by the Township's renewal resolution, the investment may be worthless. Therefore, the condition should be transfer-based only.

[CONFIDENTIAL – ATTORNEY/CLIENT WORK PRODUCT]

MEMORANDUM

Re: Renewal of Inactive Liquor Licenses

To: Bob Shannon, Township Administrator for the Township of Wyckoff

Date: May 22, 2017

From: Thomas S. Garlick, Esq.

The question asked was what efforts can be made in order to promote two inactive liquor licensees to either use or sell their licenses.

The two licenses in question are a *plenary retail consumption license* and a *plenary retail distribution license*, which are grouped with four other types of licenses under the term Class "C" licenses. A *plenary retail consumption license* as defined per N.J.S.A. 33:1-12(1), is a license to sell any alcoholic beverages for consumption on the licensee's premises by the glass or other open receptacle and also to sell any alcoholic beverages in original containers for consumption off the licensed premise. The holder of such a license shall be permitted to sell alcoholic beverages in or upon the premises in which any restaurant is run, including the sale of mercantile items incidental thereto as an accommodation to patrons. A *plenary retail distribution license* is defined at subsection (3)(a) as a license entitling the licensee to sell any alcoholic beverages for consumption off the licensed premises, but only in original containers.

Each year, a liquor license owner or licensee ("licensee") must apply to the municipality to renew their liquor license. When a license becomes "inactive", the licensee, in addition to the applicable municipal application and fees, must meet certain statutory requirements with the Director of the Division of Alcoholic Beverage Control ("ABC"). N.J.S.A. 33:1-12.39 states that no C Class liquor license "shall be renewed [by the Director] if the same has not been actively

used in connection with the operation of a licensed premises within a period of two years prior to the commencement date of the license period for which the renewal application is filed, unless the Director, for good cause and after a hearing, authorizes a further application for one or more renewals within a stated period of years." As the license terms run from July 1 to June 30, the "commencement date" would be July 1st. In other words, if the license has not been active in the two years prior to July 1st of the year the licensee is currently applying for, an application must be made to the Director, through a "12.39 Petition," named for the statutory provision governing liquor license renewals of inactive licenses. If the licensee has not filed and received subsequent approval from the Director via a 12.39 Petition, the municipality may deny the licensee's application for renewal. However, if the petition is granted by the Director and all applications and fees are timely submitted to the municipality, it is difficult for municipality to deny the renewal application, without the decision being arbitrary and capricious.

Turning to the specifics of a 12.39 Petitions, the licensee must file a Verified Petition in affidavit form **and** a filing fee of $100 per license term sought with the Director of the Division of Alcoholic Beverage Control, setting forth what efforts have been made to site the license at an operating place of business or what specific plans are in place for activating the license in the future. The licensee can seek renewal for multiple terms in one petition and it is in the discretion of the Director to grant the extension. It is the general policy of ABC to grant a licensee's first petition for renewal of the inactive license. The ABC is often quite liberal in granting subsequent applications as well. The rationale behind this is that licensee inactivity may be the result of general economic downturn which may span several years. Therefore, the Director's office affords the licensee sufficient time to either open a new location where the license will become active or transfer the license to a new licensee. In addition, when the re-siting of the license is related to the

construction of a new commercial space, the ABC will afford the licensee additional time as construction and the necessary related approvals can often take years to achieve. As a result of the above factors and after the recession in 2007-2008, it has become a trend that the ABC will liberally grant unopposed extensions for up to 9-10 years so long as the reasons for inactivity are satisfactory to the Director.

With regard to the municipal governing body's authority in deciding a renewal application, the governing body has the authority and responsibility to conduct a thorough investigation on its own initiative as to the validity of the licensee's application, even if no objections are raised to the licensee's application. N.J.A.C. 13:2-2.9. If the application is to be denied, the governing body must provide the applicant with a hearing, for which the applicant must receive five (5) days' notice. In the event that the governing body denies the application, the body must state their reason for denying an application. Id. However, as stated above, if the licensee's 12.39 petition has been granted for the upcoming license term by the Director's Office and all applications and fees have been timely filed, the municipality has no grounds for denying renewal of the license.

While it may seem that the renewal process is stacked in favor of a licensee, the municipality does have the opportunity to oppose a licensee's application to the Director to renew an inactive license. The governing statutes require that a licensee must serve the 12.39 Petition on the appropriate municipal official (typically the Clerk or Administrator) prior to or at the same time that the application is filed with the Director's office. It is at this time that the municipality should express its concern with further extensions of the inactive license by filing an objection with the Director's office. Upon receipt of the objection, the Director should set a hearing date on the matter, typically scheduled before an Administrative Law Judge ("ALJ") through the Office of Administrative Law, where both the applicant and the municipality will have the opportunity to be

heard on the application. Once the ALJ makes a decision on the applications, the matter is then referred back to the Director's office to make a final decision by either adopting the ALJ's decision or finding differently (typically the ALJ's decision is adopted). Either party may then appeal an adverse decision to the Superior Court of New Jersey, Appellate Division.

Upon reviewing the applicable law and having a thorough discussion with Deputy Attorney General Donna Luhn, who specializes in 12.39 Petitions, we have the following information:

1. The Brownstone (Lic. #0270 33 001005, *plenary retail consumption license*) has had an inactive license since May 2011. The licensee made its first 12.39 Petition for the 2013-2014 term. Currently, the license has been approved by the Director through the 2017-2018 term. Therefore, the licensee will have to apply to the Director for approval in the spring or early summer of 2018 for the 2018-2019 term.

2. Wine and Sprit's World (Lic. # 0270 44 004005, *plenary retail distribution license*) has had an inactive license since June 2012. The licensee made it first 12.39 Petition for the 2014-2015 term. Currently, the license has been approved by the Director through the 2018-2019 term. Therefore, the licensee will have to apply to the Director for approval in the spring or early summer of 2019 for the 2019-2020 term.

Both inactive licenses are toward the middle of their inactive time, considering the fact that the Director will grant renewals for upwards of 9-10 years. Further, the licensees have renewed for future terms already and therefore, the municipality can only deny the annual renewals if the application and respective fees are not timely filed. However, it was advised by Deputy Attorney General Luhn that the municipality should express its concern to the Director when it is next served with either licensee's 12.39 Petitions and explain the circumstances with both licenses: for the Brownstone, expressed public concern that the inactivity is leading to a dilapidated building at one of the two major intersections in the middle of town; for Wine and Spirts World, the licensee holds the only two distribution licenses in town, and therefore has created a distribution monopoly by keeping only one license active. Once the objection is filed, a subsequent hearing should then be scheduled before the Director or an ALJ.

Additional Reading Involving the Director Conditioning Renewal on the Requirement to have the License Active within a Set Time:

In Matter of Fleming, the New Jersey Appellate Division found that the Director's decision to deny a renewal application of an inactive license holder was supported by ample evidence. 290 N.J. Super. 195 (App. Div. 1996). In that case, the license had sat inactive well passed the two year statutory period. After receiving a fourth application for authorization to renew, the Director held a hearing on the matter. The Director granted a fourth renewal, with a special condition to be placed on the license renewal that "no further renewals of the license shall be granted unless the license is being actively used as an approved site" within 11 months. When the licensee went to renew one year later, the license was still inactive, but the licensee made the argument that there were plans for the license to become active. The license holder claimed that there was a contract of sale, which would take place once the buyer obtained all approvals necessary to open and operate a restaurant in a mall to be constructed. The contract was also contingent upon the "developer obtaining all approvals for its application which are pertinent to the buyer's ownership and operation of the restaurant."

The Director found these factual circumstances to be speculative and that the licensee had failed to establish good cause for further renewal, especially considering the fact that the special condition in the previous authorization for renewal had not be met over a year later. The Director, in his decision, also stated that the Division's long-established standard that good cause for license renewal authorization was "usually evidenced by steps taken to activate the license, rather than demonstrating 'a good faith effort to sell' it."

On Appeal, the Appellate Division affirmed the Director's decision, holding that it was bound to defer to the agency's expertise and discretion in administering a subject matter area

committed to its supervision. It was not the Appellate Division's position to second-guess the public policy of the State as declared in statutes, and in regulations and administrative decisions promulgated pursuant to that legislation.

RECOMMENDATION

Given the fact that the Township Attorney and Clerk have been contacted by numerous individual parties interested in purchasing the license for the Brownstone Inn, there is skepticism as to the good faith effort that the licensees are making to either re-activate or re-site their license. Therefore, the Township Attorney and Clerk should keep a list of all parties interested in the license, with contact information, and provide that information to the licensee or their representative to assisting in re-siting the license. This would not only help promote the sale of the license, but it would also strengthen the Township's position that the licensee should not receive any further 12.39 Petition relief.

A meeting should be scheduled with the owner of the distribution license in an attempt to find out if there is a plan in place to sell the license or to open a new store. If the licensee is interested in selling or claims to be marketing the license, the same approach should be taken and a list of individuals who contact the Township with interest in purchasing the distribution license should be produced and provided to the licensee.

If the licensees cannot sell or re-activate their licenses prior to their next petition date (for the Brownstone, June 2018; for Wine and Spirts, June 2019), the Township should oppose the licensee's 12.39 Petition. Therefore, it is imperative that the Township Attorney's office be notified of any subsequent 12.39 Petition received from either licensee so that a timely objection can be filed with the Director's Office and a hearing can be scheduled. This should also be the

practice for all future 12.39 Petitions regardless of the license and licensee, so that the application can be thoroughly evaluated and an objection can be filed with the Director's Office if necessary.

.

Robert Shannon

From: Thomas Garlick <TGarlick@lbklaw.com>
Sent: Thursday, May 31, 2018 6:06 PM
To: Robert Shannon
Cc: Rob Landel; Joyce Santimauro
Subject: Memo on Inactive Liquor Licenses Supplement - CONFIDENTIAL Attorney/Client Work Product Privilege
Attachments: Memo on Inactive Liquor Licenses Supplement.pdf; Memo on Inactive Liquor Licenses.pdf

Importance: High

Hello Bob,

Attached is a ***Supplement*** to my May 22, 2017 memo regarding the inactive liquor license 12.39 petition process and how the town should act in attempting to have the Brownstone Inn's license activated as soon as possible. I have attached the May 22, 2017 memo for reference. Please include the new May 24, 2018 memo in the council's packet for the meeting on Monday, June 4, 2018 so that we can discuss same, likely in closed session as it involves potential litigation (it would be a brief conversation).

Any questions, please feel free to call me tomorrow in the office.

Thank you,

THOMAS S. GARLICK, ESQ.
LANDEL, BERNSTEIN & KALOSIEH, LLP
279 FRANKLIN AVENUE
WYCKOFF, NEW JERSEY 07481

OFFICE (201) 891-6955 X211
FAX (201) 891-7420
TGARLICK@LBKLAW.COM

Robert Shannon

From: Robert Shannon
Sent: Thursday, May 17, 2018 6:47 AM
To: Scott Fisher; Laura Leonard (leonard@wyckoff.bccls.org); Mark Di Gennaro; Andy Wingfield; 'Rob Landel'; Diana McLeod
Cc: tshanley@wyckoff-nj.com; Melissa Rubenstein
Subject: Proposal to install artificial turf field on the field known as the band shell field

Good morning, last night Mr. Landel and Township Committee Members Shanley and Rubenstein received a presentiaon and engaged in a discussion with the football booster parents (Mr Schnorrbusch, Mr Puglisi and Mr Hagy) regarding their efforts to install artificial turf field. After consultation with Mr. Landel and Township Committee members Shanley and Rubenstein, a project team consisting of the above Dept. Managers has been assembled to review the parents efforts and provide input to the Township Committee.

I will be contacting you shortly for a meeting. However it appears that the model the aforementioned parents are operating under as the Wyckoff Parks and Recreation Foundation 501 C (3) organization, is to raise funds and then convey the funds to the Township, and for the DPW to perform the project. Similar to the many projects that have been public private partnerships that have resulted in the recreational amenities our residents enjoy, the parents have ideas that need to be confronted which - we know from experience may work and some that will not as related to construction. Therefore some preliminary meetings are required with this project team to update all of us with: what is known, what is suggested and most important what will work with compliance to laws that impact the Township. Scott and Mark, your input will be needed as to construction , Laura, I want to ensure the library has input and all are cognizant of the vital mission the library plays in our community, Andy rec programing and scheduling, and last but not least, I need Diana to ensure we achieve compliance with the myriad of mandates we encounter as a municipal organization. (This is preliminary, no approvals have been given by the Township Committee, and if there are rumors lets address them as they are received.) I will be contacting you shortly.

Andy - Please call me this morning regarding a comment from a parent stated last night regarding field scheduling. thanks, Bob

Attention Township Committee Members: This email is for informational purposes only. Emails must not involve decision making or deliberative function of the governing body.

Bob Shannon
Township Administrator
Memorial Town Hall
340 Franklin Avenue
Wyckoff, NJ 07481
201-891-7000 x104
201-891-9359 Fax
Sign up for Enews: www.wyckoff-nj.com
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- *Wyckoff Mayor's Wellness Campaign*
- *Wyckoff Police Department*
- *Wyckoff Recreation Department*

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Follow us on Instagram: wyckoffnj
Follow Wyckoff Municipal Alliance on Instagram: wyckoff_municipal_alliance

Nancy Cole

From: James Townley <jwtownley@gmail.com>
Sent: Friday, May 04, 2018 6:07 PM
To: Nancy Cole
Subject: Re: Rose care sessions

Are the rose care sessions being held again this year ?

Jim Townley

Sent from my iPhone

> On Apr 20, 2017, at 9:14 AM, jwtownley <jwtownley@gmail.com> wrote:
>
> Jim Townley
> 201-970-5200
>
> Sent from my iPhone
>
>> On Apr 20, 2017, at 9:08 AM, <ncole@wyckoff-nj.com> <ncole@wyckoff-nj.com> wrote:
>>
>> Thank you for registering via email.
>> You are on the list!
>>
>> Please reply to this email and provide a telephone number for last minute contact if necessary.
>> Thank you,
>>
>> Nancy Cole
>>
>> Executive Administrative Assistant
>> Township Administrator's Office
>> Memorial Town Hall
>> 340 Franklin Avenue
>> Wyckoff, NJ 07481
>> 201-891-7000 x104
>>
>> Note: You are advised that this e-mail and all responses to this e-mail, including all attachments, may constitute "public records" which may be obtained by any person filing a request under the Open Public Records Act (OPRA). There should be no expectation that the content of e-mails exchanged with municipal officials and employees will remain private.
>> Please consider the environment before printing this email.
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>>
>> -----Original Message-----
>> From: jwtownley [mailto:jwtownley@gmail.com]
>> Sent: Thursday, April 20, 2017 8:32 AM

Robert J. Shannon, Jr.
Township Administrator

TO: POLICE COMMITTEE

FROM: Robert J. Shannon, Jr. Township Administrator

DATE: JUNE 5, 2018

RE: **HUMANE OFFICER**

The attached from Chief Murphy was received in my office today. We should schedule a Police Committee meeting to review this and other matters.

Thank you,

Robert J. Shannon, Jr.
Township Administrator

RJS:nc
Cc: Township Committee
Robert E. Landel, Township Attorney

BE PART OF THE SAFETY TEAM
Safety is as simple as ABC – **A**lways **B**e **C**areful!

SERVICE IS OUR PRODUCT

DENNIS CALO
Acting Bergen County Prosecutor

ROBERT ANZILOTTI
Chief of Detectives

Office of the County Prosecutor

County of Bergen

Two Bergen County Plaza
Hackensack, New Jersey 07601
(201) 646-2300

TO: **ALL BERGEN COUNTY CHIEFS OF POLICE, POLICE DIRECTORS, OFFICERS-IN-CHARGE, SHERIFF, AND THE BERGEN COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

FROM: **PROSECUTOR'S AGENT WILLIAM J. HOLLENFER**

DATE: **MAY 11, 2018**

SUBJECT: **ASSISTANCE WITH THE RESPONSIBILITIES OUTLINED IN THE APRIL 25, 2018 AMENDMENT TO LAW ENFORCEMENT DIRECTIVE 2007-1**

As noted in the April 25, 2018 amendment to Law Enforcement Directive 2007-1, the Bergen County Society for the Prevention of Cruelty to Animals ("BCSPCA") is still operational as the Animal Cruelty Task Force ("Task Force"). All Bergen County municipalities may use the BCSPCA and the designated Municipal Humane Law Enforcement Officer ("MHLEO") to investigate alleged acts of animal cruelty. The contact number for the BCSPCA is (201) 573-8900. Please leave the name of a contact person, contact number, and a description and location of the alleged animal cruelty violation. An investigator from the Task Force will contact you to assess the urgency of the matter, which will then be assigned and investigated accordingly.

We recommend that each MHLEO secure a copy of Title 4 of the New Jersey Statutes, which governs animal cruelty matters. A copy of Title 4 is enclosed with this memorandum.

Investigation Procedure:

The majority of the animal cruelty violations in Bergen County involve deprivations of food, water, and shelter. In particular, when the weather becomes either extremely warm or cold, complaints escalate. During these times, municipalities will also experience calls about a dog or cat left unattended in a vehicle. The person may or may not have left water, and may or may not have left the windows down in the heat. Under the new amendments, unless the animal is at risk

of imminent harm due to an animal cruelty violation, a written warning must be issued before a summons for the violation may be issued. Further, the owner of the animal must be given seven (7) days to correct the violation (see Chapter 11 of Title 4).

Most animal cruelty violations are disorderly persons offenses. If an animal died as a result of cruelty or the violation is sexual in nature or involved cock fighting, the violation may be charged as an indictable crime. All charges, whether disorderly persons or indictable offenses, must be placed on summons forms. No warrants may be issued without the specific approval of the Prosecutor's Office.

Once an MHLEO issues a summons, the violator must be served either personally or by mail. If the MHLEO seizes an animal, there are further notices that must be served. The same notices must also be sent via regular and certified mail to the address of the location from which the animal was taken. Sample forms attached to this memorandum may be adapted to suit each municipality's needs. The Property Release Form and Warning Form may also be adjusted accordingly.

Appointment and Training Process:

The training course for newly appointed MHLEOs is still not available. According to the New Jersey Police Training Commission, the course notice will be released sometime in early June. An MHLEO with law enforcement background must attend a two-day training program; a civilian MHLEO with no law enforcement background must attend a program that will last approximately seven to eight weeks. The waiver component of the training course will also be released sometime in June. All newly appointed MHLEOs will have one year, starting from when the training course becomes available, to complete the training requirement.

The Attorney General's Office and the Bergen County Prosecutor's Office strongly recommend that currently employed law enforcement officers be appointed as the MHLEOs. Law enforcement officers are already armed and trained in the use of force and arrest, search, and seizure. Further, under the amended Directive, a civilian MHLEO may not make an animal cruelty arrest without the presence of a law enforcement officer. Additionally, a law enforcement officer has the authority to arrest an individual unrelated to the alleged act of animal cruelty should probable cause exist for such an arrest. When an investigator from the Task Force conducts an animal cruelty investigation, he/she must notify the local municipality of his/her location and the reason for the investigation. Furthermore, a law enforcement officer must respond to that location to provide assistance if needed.

Reporting Requirement:

The Bergen County Prosecutor's Office has developed several forms in order to assist each municipality with the reporting requirements under the new Act. They are:

1) **MHLEO Designee Form**: The MHLEO Designee Form is for the Chief Law Enforcement Officer of the municipality to complete, sign and return to Agent William Hollenfer upon the designation of an MHLEO. All Chief Law Enforcement Officers must complete this form.

2) **Notification to Bergen County Prosecutor's Office of Receipt of Animal Cruelty Complaint**: In accord with the amended Directive, all MHLEOs are required to complete this form and return it to Agent William Hollenfer within five (5) business days of the receipt of an animal cruelty complaint.

3) **Annual Reporting of Animal Cruelty Incidents as Required of MHLEOs**: This form is intended to fulfill each MHLEO's annual reporting requirement to the Bergen County Prosecutor's Office and must be submitted to Agent William Hollenfer by October 1 of each year.

Another reporting requirement is outlined in Chapter 24 of the Act. The Commissioner of Health must be notified in writing within thirty (30) days of any person found guilty of, or liable for, any violation of Article 2, Chapter 22, of Title 4. Accordingly, each MHLEO must comply with the notification requirement by forwarding this information to Agent William Hollenfer in a timely manner. If the MHLEO investigated no incidents of animal cruelty in a given reporting year, the reporting requirement still applies.

Please feel free to contact Agent William Hollenfer with any questions related to animal cruelty law enforcement and related reporting requirements. Once again, keep in mind that, although each municipality must designate an MHLEO, the BCSPCA is still available to investigate all reported animal cruelty incidents.

Very truly yours,

DENNIS CALO
ACTING BERGEN COUNTY PROSECUTOR

By: _____
Agent William J. Hollenfer

WJH:pms
Enclosure

Chief Kiesau
5/24/18
L

5/23/18 AGENDA NO. 17

BOROUGH OF CLOSTER
BERGEN COUNTY
RESOLUTION

RESOLUTION APPOINTING DET. KEITH DOMBKOWSKI AS MUNICIPAL HUMANE LAW ENFORCEMENT OFFICER

WHEREAS, in a letter dated MAY 8, 2018, from Deborah Yankow Division Director Animal Services advising of a new law (S3558/A5231) that abolished the State Society for the Prevention of Cruelty to Animals (SPCA) ; and

WHEREAS, the letter requested that each municipal governing body appoint a Municipal Humane Law Enforcement Officer (MHLEO); and

WHEREAS, the Chief of Police recommends appointing Det. Keith Dombkowski as the Municipal Humane Law Enforcement Officer (MHLEO): and

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Borough of Closter that Det. Keith Dombkowski is hereby appointed as the Municipal Humane Law Enforcement Officer (MHLEO)

COUNCILPERSON	MOTION	SECOND	YES	NO	ABSENT	ABSTAIN
Councilwoman Amitai	X		X			
Councilwoman Chung			X			
Councilman Devlin			X			
Councilwoman Latner		X	X			
Councilwoman Witko					X	
Councilman Yamnarino			X			

Adopted: May 23, 2018

ATTEST:

Loretta Castano, Borough Clerk

APPROVED:

John C. Glidden, Jr., Mayor

Certified to be a true copy of Resolution adopted by the Mayor and Council of the Borough of Closter at the Regular Meeting held May 23, 2018.

Loretta Castano, Borough Clerk

Robert J. Shannon, Jr.
Township Administrator

TO: TOWNSHIP COMMITTEE

FROM: Robert J. Shannon, Jr. Township Administrator

DATE: June 8, 2018

RE: **06.07.18 COURT SESSION: WORK WITHOUT A PERMIT – 309 NEWTOWN ROAD CONFIDENTIAL**

Thomas Gensheimer, Uniform Construction Code Official, advised me that:

1) The court decision was adjourned for 30 days until Mr. Ozden can produce an as-built survey.

2) Tom advises Mr. Ozden came to court with a survey that shows the shed existed before he purchased the property. However, it did not have distance set-backs from the property lines depicted. Tom agreed to the postponement as long as he returns with the survey updated with distances.

3) Tom took photos of the property last year when he addressed and abated the illegal multi-unit housing (Four separate units/apartments) effort by Mr. Ozden.

4) Tom believes the owner (or a Licensed Surveyor) has placed the shed on an older survey in a charade to propose that it pre-existed. This will be confronted at the next court session.

5) High marks to Tom for thinking to take photos after addressing the issue in #3 above.

Robert J. Shannon, Jr.
Township Administrator

RJS:nc
Cc: Thomas Gensheimer, Uniform Construction Code Official
Robert E. Landel, Township Attorney

BE PART OF THE SAFETY TEAM
Safety is as simple as ABC – Always Be Careful!

SERVICE IS OUR PRODUCT

Robert Shannon

From: Robert Shannon
Sent: Tuesday, June 05, 2018 4:27 PM
To: dmurphy@wyckoffpolice.org; rlandel@lbklaw.com; 'Raymond Wiss'
Cc: Brian Scanlan; Rudolf Boonstra; Tom Madigan; Melissa Rubenstein; tshanley@wyckoff-nj.com
Subject: Interaction with citizen in Town Hall today - Confidential
Attachments: 20180605162020994.pdf

Dave, I am proving the attached two letters from municipal employees . I cannot have them being intimidated, harassed or used as door mats. I encountered the individual in the hallway and I initially agreed to meet with him and when he disparaged Nancy and I found out his topic was associated with a summons before the court this Thursday night, I refused to engage in any discussion or meet with him, for obvious reasons. When he asked me who was my supervisor he could talk to about Tom I suggest he visit a Township Committee meeting. I will write up my confrontation with him, however I wanted these employee's concerns to be filed with the police so your staff is aware of these comments and feelings. I will provide these memos to Mr. Landel and Mr. Wiss for guidance with my report. Bob

Attention Township Committee Members: This email is for informational purposes only. Emails must not involve decision making or deliberative function of the governing body.

Bob Shannon
Township Administrator
Memorial Town Hall
340 Franklin Avenue
Wyckoff, NJ 07481
201-891-7000 x104
201-891-9359 Fax
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- *Wyckoff Police Department*
- *Wyckoff Recreation Department*

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Follow Wyckoff Municipal Alliance on Instagram: wyckoff_municipal_alliance

MEMORANDUM

To: Bob Shannon, Township Administrator

From: Stacey Gambuti, Municipal Court Administrator

Re: Defendant Birol Ozden

I received a phone call on 6/4/2018 at 4:30 from Mr. Birol Ozden regarding a Complaint-Summons he received from Thomas Gensheimer. His main concern with the summons was that it had been personally delivered by a PO to his home. He proceeded to inform me that the officer was lucky he was not home at the time because he does't know what he would have done to him, he would surely have criminal compliants filed against him if he had been home. He said no one person better step foot on his property when he is not there or all hell will break loose. Mr. Ozden then said if it sounds like he is making a threat he doesn't care.

After approximately 20 minutes of him ranting regarding the incident I hung up with him and informed Detective Mike Ragucci of the incident. I was upset after speaking with Mr. Ozden because of his threats, he makes me feel uneasy when ever I am confronted by him. He also asked me how the judge was feeling after his surgery which made me feel uneasy since I told no one he was having surgery.

On 6/5/2018 I was returning from lunch and Mr. Ozden saw me pull in the parking lot so I knew he was going to confront me when I walked in. As I walked in he approached me and asked where Bob Shannon was. I told him he would have to wait for his assistant to come back from lunch. He rolled his eyes and seemed agitated that he had to wait. I entered my office and he asked me about his summons. After answering his question I told him he could have a seat and wait.

I do not feel at all comfortable speaking with this defendant one on one. He encroaches upon my personal space.

On June 5, 2018 at approximately 1:00 pm, I received a phone call from Birol Ozden who asked to speak to Mr. Shannon. I recognized his voice from previous telephone and in-person interactions a few months ago. I also was aware that Mr. Ozden had received a summons for constructing a new shed without proper permits/zoning approvals.

I was aware that Mr. Shannon was not going to speak to him as he is on a deadline. I told him that Mr. Shannon was on another line. He insisted that he wanted to hold until he could speak to Mr. Shannon. I put him on hold and a few moments later the phone beeped to alert me that he was still on hold. I told him that Mr. Shannon was still on the line. When this happened a third time, he insisted that I was not telling the truth. He said that he had a dispute with Tom Gensheimer and that he doesn't understand why he cannot get through to Tom Gensheimer...that it's impossible to "get through to him". I told him that the best course of action for him would be to come to a Township Committee meeting to have his concerns addressed. He became verbally abusive and speaking in a bullying and intimidating manner. He said, "Who are you? What's your job?" I told him that I was the Assistant to the Administrator and that the best course of action for him was to come to a meeting. He raised his voice and said that he is not coming to a meeting, he needs to speak to Bob Shannon! He repeated, "Who are you? Are you a lawyer? You are giving me advice, now? I don't need your advice, I need to speak to Bob Shannon!" I told him to stop bullying me. He continued in the same vein, and I felt harassed and intimidated so I said, "This conversation is over. You are not listening to me." And then I hung up.

Robert Shannon

From: Robert Shannon
Sent: Wednesday, June 06, 2018 1:00 PM
To: dmurphy@wyckoffpolice.org; 'Raymond Wiss'; rlandel@lbklaw.com
Cc: Brian Scanlan; Rudolf Boonstra; Tom Madigan; Melissa Rubenstein; tshanley@wyckoff-nj.com
Subject: FW: Interaction with citizen in Town Hall 6-5-18 - Confidential
Attachments: 20180605162020994.pdf; 20180606130216308.pdf

Dave, Ray and Rob, Attached is the email from yesterday with a second attachment which consists of my notes and the background I obtained from Tom late in the day. Tom has attached photos of a newly constructed shed, the summons he wrote and the Police report that the summons was hand delivered.

Attention Township Committee Members: This email is for informational purposes only. Emails must not involve decision making or deliberative function of the governing body.

Bob Shannon
Township Administrator
Memorial Town Hall
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Wyckoff, NJ 07481
201-891-7000 x104
201-891-9359 Fax
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- *Wyckoff Mayor's Wellness Campaign*
- *Wyckoff Police Department*
- *Wyckoff Recreation Department*

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Follow Wyckoff Municipal Alliance on Instagram: wyckoff_municipal_alliance

---

From: Robert Shannon
Sent: Tuesday, June 05, 2018 4:27 PM
To: dmurphy@wyckoffpolice.org; rlandel@lbklaw.com; 'Raymond Wiss'
Cc: Brian Scanlan; Rudolf Boonstra; Tom Madigan; Melissa Rubenstein; tshanley@wyckoff-nj.com
Subject: Interaction with citizen in Town Hall today - Confidential

Dave, I am proving the attached two letters from municipal employees . I cannot have them being intimidated, harassed or used as door mats. I encountered the individual in the hallway and I initially agreed to meet with him and when he disparaged Nancy and I found out his topic was associated with a summons before the court this Thursday night, I refused to engage in any discussion or meet with him, for obvious reasons. When he asked me who was my supervisor he could talk to about Tom I suggest he visit a Township Committee meeting. I will write up my confrontation with

him, however I wanted these employee's concerns to be filed with the police so your staff is aware of these comments and feelings. I will provide these memos to Mr. Landel and Mr. Wiss for guidance with my report. Bob

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TOM GENSHEIMER JUNE 5, 2018 2:30 PM

1. Tom issued summons for failing to obtain building permit for an accessory structure to the property owner. (Not Mr. Ozden).

309 NEWTOWN ROAD
Date: 04.27.18

2. Mr. Ozden called Tom when he received the summons by regular mail. He did not accept the certified mail. Police delivered the summons.

3. Visited Tom on Monday. Tom said, "You built a shed without a permit." Mr. Ozden insisted the shed had been there since 1971. It is a new shed. (While at the next door neighbor inspecting a building permit, Tom observed the new shed).

Explained that Mr. Ozden must go to court. Shed encroaches into back yard set-back. Therefore, he needs to remove shed and place is outside of the set-back area.

4. Mr. Ozden said to Tom, "My wife is pregnant. Police or you are not permitted on my property. Tom Said, "I was not on your property. The Police visited your property to deliver the summons because the summons was not claimed."

5. The summons was written to the name of the legal property owner. Mr. Birol Ozden told Tom he lives at 309 Newtown Road.

6. See Attachments.


309 Newtown Road
352/9.01
04/24/2018

309 Newtown Road
352/9.01
04/24/2018

Property Detail

New Search | Assessment Postcard

Block:	352	Prop Loc:	309 NEWTOWN RD	Owner:	QUIROS,MONICA&DOMERSTAD,DENNIS&ZANA	Square Ft:	3032
Lot:	9.01	District:	0270 WYCKOFF	Street:	309 NEWTOWN RD	Year Built:	1967
Qual:		Class:	2	City State:	WYCKOFF, NJ 07481	Style:	3

Additional Information

Prior Block:		Acct Num:	000000	Addl Lots:		EPL Code:	0 0 0
Prior Lot:		Mtg Acct:		Land Desc:	122X343 IRR	Statute:	
Prior Qual:		Bank Code:	0	Bldg Desc:	F1S2G	Initial:	000000 Further: 000000
Updated:	10/05/17	Tax Codes:		Class4Cd:	0	Desc:	
Zone:	RA25	Map Page:	36	Acreage:	1.59	Taxes:	10688.40 / 0.00

Sale Information

Sale Date: 07/21/17 Book: 2738 Page: 464 Price: 500000 NU#: 10

Sr1a	Date	Book	Page	Price	NU#	Ratio	Grantee
More Info	07/21/17	2738	464	500000	10	124.30	QUIROS,MONICA&DOMERSTAD,DENNIS&ZANA

TAX-LIST-HISTORY

Year	Owner Information	Land/Imp/Tot	Exemption	Assessed	Property Class
2018	QUIROS,MONICA&DOMERSTAD,DENNIS&ZANA 309 NEWTOWN RD WYCKOFF, NJ 07481	396200 225300 621500	0	621500	2
2017	BRACCO, FRANK (V) & ROSE 410 GRANDVIEW AVE WYCKOFF, N J 07481	396200 225300 621500	0	621500	2
2016	BRACCO, FRANK (V) & ROSE 309 NEWTOWN RD WYCKOFF, N J 07481	396200 225300 621500	0	621500	2
2015	BRACCO, FRANK (V) & ROSE 309 NEWTOWN RD WYCKOFF, N J 07481	396200 225300 621500	0	621500	2

*Click on Underlined Year for Tax List Page

*Click Here for More History

COURT I.D. | PREFIX | COMPLAINT NUMBER

0270 | SC | 002319

Complaint

Municipal Court
Township of Wyckoff
Scott Plaza
Wyckoff, NJ 07481

The State of New Jersey
(Please Print) **VS.**

Defendant's Name: First Initial Last

DENNIS DOHERSTAD

Address City

309 NEWTOWN ROAD Wyckoff

State: NJ | Zip Code: 07481 | Telephone:

Birth Date: Mo. Day Yr. | Sex | Eyes | Height | Restrictions

DL #: | State: | Exp. Date:

STATE OF NEW JERSEY
COUNTY OF BERGEN) SS:

Complaining Witness THOMAS GENSHEIMER (Name)

of Twp of Wyckoff C.O. (Identify Dept./Agency Represented) (Badge No.)

Residing at

by certification or on oath, says that to the best of his/her knowledge or information and belief, the named defendant on or about the

4 / 27 / 2018 (Month / Day / Year) Time

in WYCKOFF 0270 County of BERGEN NJ

did commit the following offense:

DID FAIL TO OBTAIN A ZONING PERMIT FOR THE CONSTRUCTION OF AN ACCESSORY BUILDING

in violation of (one charge only) 186-41 (A) (Statute, Regulation or Ordinance Number)

LOCATION OF OFFENSE | Describe Location

OATH: Subscribed and sworn to before me this 27 day of April 2018

(Signature of Complaining Witness)

OR

(Signature of Person Administering Oath)

CERTIFICATION: I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

(Date)

(Signature of Complaining Witness)

COMPLAINT

SUMMONS

PROBABLE CAUSE DETERMINATION FOR ISSUANCE OF PROCESS:

COURT USE ONLY

Probable cause is found for the issuance of this Complaint-Summons

Yes (Signature of Judicial Officer)

No

Yes (Signature of Judge)

No

LAW/CODE ENFORCEMENT USE ONLY

☐ The complaining witness is a law enforcement officer or a code enforcement officer with territorial and subject matter jurisdiction and a judicial probable cause determination is not required prior to the issuance of this Complaint-Summons.

YOU ARE HEREBY SUMMONED TO APPEAR

BEFORE THIS COURT TO ANSWER THIS COMPLAINT. IF YOU FAIL TO APPEAR ON DATE AND AT THE TIME STATED, A WARRANT MAY BE ISSUED FOR YOUR ARREST.

NOTICE TO APPEAR

☐ COURT APPEARANCE REQUIRED | COURT DATE | Month: 6 | Day: 7 | Year | Time: 7:00 AM PM

4/30/18 (Date Summons Issued)

(Signature of Person Issuing Summons)

Complaint-Summons SF-3 (1201)

WYCKOFF TOWNSHIP POLICE DEPARTMENT
OPERATIONS REPORT

1. ORI #	2. Incident #(P#)	3. PD Case #	4. Report Date & Time	5. Agency Incident/Actual CFS Type
NJ0027000	18-094994	18-007212		NOTIFICATIONS

6. Party Type	7. Name	7A. DOB
CONTACT	QUIROS, MONICA	05/31/1978

8. Address (Street, Bldg /Apt/Suite, City, State, Zip)	8A. Phone #
309 NEWTOWN RD, WYCKOFF, NJ 07481-2624	

9. Location of Incident	9A. Municipality	9B. County
		BERGEN

10. Vehicle Information

Make	Model	Plate #	State	Year	Color	VIN #

Code	Name	Address	Age	Sex	Race	Eth	DOB

11. Narrative

On May 23, 2018, at approximately 1633 hours, I responded to 309 Newtown Rd at the request of Det/Sgt. Kasak to deliver township mail. While on scene, Monica Quiros returned home from a walk. The letter was hand delivered to Mrs. Quiros.

Case No. 18-007212

Print Officer Name	Badge No.	Page No.	Report Date	Reviewed By
Patrol Officer JOHN P RAFFERTY	240	1 Of 1	05/24/2018	Lt JOSEPH R SOTO
Signature #240				Supervisor Signature

Bob Shannon June 5, 2018

Mr. Ozden left a message to call him yesterday, late in the day. He called back today while I was on the phone working on an Open Space grant.

I overheard Nancy asking him to stop bullying her and yelling at her. She then said, "This conversation is over", and hung up the phone and left for lunch.

Approximately, 30 minutes later, I exited my office to use the copier and Mr. Ozden identified himself as a resident saying he wanted to speak with me. When I asked him his name, he supplied it. I asked why he wanted to speak with me and he said, "About Tom." (Tom Gensheimer) I said that I would call Tom and speak with him with another person present.

I then noticed how scared Stacey looked and she was shaking. I asked her if this was about a ticket and she said that Tom issued a ticket and Mr. Ozden had berated her over the telephone last night and that she was afraid.

I then told Mr. Ozden that I do not get involved with tickets/issues before the court. He asked, "What does that mean?" and I replied, "Just what those words mean". I then said, "I didn't appreciate you bullying my secretary and he replied, "She was rude and yelled at him". I told him that was not true and he started questioning me on exactly what she said and told me that I should hear his version. I told him that it did not matter. (I only overheard her). He then made a face at me. I asked him what that meant and he denied making the face. I told him I did not accept that behavior from my own daughter when she was 16 and that I do not care for it from him. He then said he doesn't care for that from me.

I told him that I will not engage in discussion with him. He then told me I was the Administrator and that I had to listen to him. I told him he can visit the Township Committee and talk to them about Tom. I will not.

All through the conversation he inched closer to me, forcing me to step back which I found mildly threatening and would not get baited into that type of an argument.

SCANNED
SEP 01 2017

SCANNED
AUG 25 2017

Robert Shannon

RE: Barrister-Sunrise Drive Islands & 309 Newtown Road

From: Robert Shannon
Sent: Tuesday, August 22, 2017 4:05 PM
To: Rudolf Boonstra; John A. Carolan; Tom Madigan; Brian Scanlan; tshanley@wyckoff-nj.com; Rob Landel; tgarlick@lbklaw.com; Administrator
Cc: Tom Gensheimer
Subject: Bill Ozden builder from North Haledon and sunrise drive traffic island
Attachments: 20170822155953564.pdf; 20170822155959452.pdf

Gentlemen,

1. Below is the email I received from Joyce today. I have attached a memo from a few weeks ago and I have asked Tom to provide an update for you as background information – that email is also attached.
2. As to the improved traffic island on Sunrise Drive, A resident from the barrister neighborhood Mrs. Trit complained to Nancy yesterday that the island looks like a potatoes garden with funeral urns. This is the same person who when she complained about the third island to me years ago and I asked her to volunteer with the PIPS, replied this is what I pay taxes for I don't have to do it you should. We may receive a visit from her tonight if she attends.
3. As way of background, The first island was more of a problem because Scott observed the state of NJ road slater vehicles turning around at this location and it receives excess road salt. No irrigation on the island either so plants die or don't grow. Scott chose rocks because they have low maintenance and it was a cost savings. The rocks prevent the weeds and they're not killed by road salt.

BOB SHANNON
TOWNSHIP ADMINISTRATOR
MEMORIAL TOWN HALL
340 FRANKLIN AVENUE
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- *Wyckoff Police Department*
- *Wyckoff Recreation Department*

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Follow us on Instagram: wyckoffnj

From: Joyce Santimauro
Sent: Tuesday, August 22, 2017 10:43 AM
To: Robert Shannon
Subject: Bill Ozden

Mr. Bill Ozden a resident of North Haledon who is purchasing 309 Newtown Road came into my office today.
He will come into the township committee meeting to speak to the committee this evening.
Mr. Ozden asked about the township's telephone system, regarding transferring external phone calls internally and the caller ID
system.

TIME LINE – 116 WOOD STREET **August 22, 2017**

January 24, 2017 – Application received for Building Permit
February 16, 2017 – Permit was issued

Introduction: Mr. Bill Ozden is currently the contractor for a reconstruction of a single-family home on 116 Wood Street, Wyckoff.

During the review process, Mr. Ozden was either calling or making in-person visits demanding the status of his permit application. During our many conversations in my office, Bill told me that he was moving from Edgewater to 116 Wood Street. Bill stated to Mr. Gensheimer that his lease was expiring May 1st and he had to be in 116 Wood Street residence by that date.

Prior to the release of the permit, Mr. Gensheimer drove past 116 Wood Street and observed that the detached garage at the rear of the property was being demolished prior to issuance of a demolition permit. As such, work on 116 Wood Street had commenced prior to any permits being issued.

There have been seven (7) failures out of 18 inspections performed.

During the course of this project, there have been numerous issues with regard to the UCC Building Code, including but not limited to violations of the stamped-approved/zoning board of adjustment approval plan. Such disregard of the UCC Building Codes resulted in numerous meetings, phone conversations, and correspondence between the Township Building Department and the architect on record, Malathi Ananthakrishnan of Synergic Design.

The numerous framing inspections revealed the workmanship was so bad that Bill was asked to come into the Building Department to discuss his contractors with Tom Gensheimer, so that Mr. Gensheimer could assist Bill in coming up with a solution to see if the job could be rectified and inspection approved to meet the Building Code. The multiple inspections have required a tremendous amount of staff time dedicated to this project. When Bill arrived at my office, Mr. Gensheimer had the file in his hand and ask Bill if he was "Ali Erten." Bill said yes, representing himself as the homeowner, and Mr. Gensheimer had no reason to doubt this information at this point.

Once again, Mr. Gensheimer ~~conducted~~ NOT a framing inspection on May 16, 2017 in the presence of the architect to resolve the many framing issues. Upon speaking with the architect, it was determined that Bill was the owner of the house, as he had previously declared on more than one occasion. Mr. Gensheimer immediately scheduled a meeting between himself; Bill Ozden, owner of Golden Hammer, Inc.; Ali Erten, the homeowner; Malathi Ananthakrishnan, the architect of record; and, Mark DiGennaro, Township Engineer. At the time of the meeting, Mr. Gensheimer in an effort to be proactive explained to Bill and Ali what was required to have the framing inspection approved and to be in compliance with Building Code. Upon completion of the work, the architect of record was required to certify the framing aspect of the job due to inferior workmanship.

Subsequent to the framing approval, Mr. Gensheimer was contacted by Ali Erten's attorney, Crystina Clifton, to see if a property line dispute with the rear neighbor could be

settled. The builder, Bill, removed said neighbor's shrubs which were not on 116 Wood Street, but clearly were on the neighbor's property as per the survey. At this time, Mr. Gensheimer spoke with Ms. Clifton, and she stated she would have the issue resolved without the involvement of the Township.

Dating back to early August, Mr. Gensheimer has been instructing Bill to update the plumbing, electric, and fire subcodes to accurately reflect the contractors who performed the actual work, not the homeowner, Ali Erten. Foreseeing a problem, Mr. Gensheimer reached out Ali's attorney on Monday, August 14, 2017, to request assistance in ensuring all requirements for a Certificate of Occupancy were met. Mr. Gensheimer emailed Ms. Clifton the Certificate of Occupancy checklist which was signed by both Bill Ozden on March 8, 2017 and Ali Erten on July 25, 2017. Furthermore it was determined that the home was being occupied without a Certificate of Occupancy, therefore a Notice and Order of Penalty was issued certified mail and regular mail on August 16, 2017 to both Ali Erten and Bill Ozden for occupying a building without a Certificate of Occupancy. It came to light that the structure was being lived in upon receiving a call from Ridgewood Water informing Mr. Gensheimer that there is no water meter installed by Ridgewood Water, and which they immediately shut off the water to the house. Bill Ozden took it upon himself to illegally turn the water back on as his customers were living in the home at this time.

On Friday, August 18, 2017 at 9:00 am, Mr. Gensheimer met with Ali Erten, Ms. Clifton, and Cindy Risseeuw, the Building Department Technical Assistant. When scheduling this meeting, Mr. Gensheimer specifically asked Ms. Clifton that Mr. Ozden not be in attendance in order for the meeting to productive and non-confrontational. Mr. Gensheimer offered to do a courtesy walk-through inspection to provide clear direction to obtain a Certificate of Occupancy.

Up to this point, Mr. Ozden has not been forthcoming with the entire Building Department staff, has consistently provided false information, his interaction with Building Department staff is disrespectful and demanding, arrives unannounced daily demanding to speak with Mr. Gensheimer. If Mr. Gensheimer is not on the premises at the time of Mr. Ozden's arrival, he will linger in the parking lot until Mr. Gensheimer returns from his inspections.

The Township has a clear process for obtaining a Certificate of Occupancy, which has been signed by Bill and Ali. Throughout this process, it is clear that Bill and Ali do not believe the rules apply to them. For example, Bill stated to Mr. Gensheimer, "Ali paid cash for the house, his taxes are current, and he is entitled to live there without inspections."

At this point, the following is required to obtain a Certificate of Occupancy:

- Final satisfactory electric and building inspections
- Engineering approval
- Payment of all outstanding taxes and penalties

TIME LINE - 309 NEWTOWN ROAD **August 22, 2017**

Introduction: Mr. Bill Ozden and his assumed partner, Monica Quiros, are in the process of purchasing 309 Newtown Road from the estate of Frank Bracco. The executrix is Yvonne Tarantino from 441 Grandview Avenue, Wyckoff.

Mr. Bill Ozden appeared in Mr. Gensheimer's office inquiring about the number of kitchens at 309 Newtown Road. Mr. Gensheimer informed Bill that an OPRA request would be need to be submitted to obtain that information. The house contains a total of three (3) kitchens. Bill returned to Mr. Gensheimer's office stating that there is no record of the kitchens and therefore, they are legal. This contradicts the Tax Assessor's property record card which indicates there is only one (1) kitchen.

BILL OZDEN STATED TO MR. GENSHEIMER THAT HE IS THE PROPOSED PURCHASER OF 309 NEWTOWN ROAD WITH MONICA QUIROS.

An Application for Certificate of Approval for Resale was applied for on July 18, 2017, and an inspection was conducted on July 21, 2017 **IN THE LATE AFTERNOON.** Upon inspection of the residence, it was determined that there were a total of three (3) housekeeping units in this home, two of which are illegal. Also, the house had an unsatisfactory cesspool which New Jersey law states that prior to the sale of a home, if the house contains a cesspool, it must be upgraded to a modern septic system. With these two items, the Certificate of Approval for Resale cannot be issued. Furthermore, it being late on Friday afternoon, Mr. Gensheimer told the real estate agent, Oscar Alban, that he would look into the Block and Lot file to see what the township has on record, and if he could please stop in Mr. Gensheimer's office on Monday, July 24, 2017 at 11:00 am. Oscar and Ms. Monica Quiros were in the office and Mr. Gensheimer informed them that his morning schedule is very heavy and that he will provide them with information within a few business days.

The very next morning of Tuesday, July 25, 2017, I was called up to the Township Administrator's office asking if Mr. Gensheimer knew anything about this matter. It was brought to Mr. Shannon's attention that Mr. Gensheimer was intentionally delaying the sale of the home. (Please note that other comments were made by the parties to attack Mr. Gensheimer's personal character.)

A meeting between Mr. Gensheimer, Mr. DiGennaro, Ms. Quiros, Yvonne and Mr. Tarantino, Executrix, and the Oscar Alban, the realtor was held on Wednesday, July 26, 2017, in the Ladderback Conference Room of Town Hall. It should be noted that Bill Ozden was not in attendance at this meeting; however, he was pacing outside of Town Hall in the municipal parking lot. It was determined that two (2) kitchens were to be removed, and that construction permits would need to be issued to perform this work. Mr. Tarantino acknowledged that the kitchens and housekeeping units were constructed illegally without permits. Immediately the next day, Bill showed up at the Building Department demanding permit applications for the removal of the two illegal kitchens. Mr. Gensheimer explained to him that exactly 16 hours prior, he had a meeting and it was agreed upon by all parties present that an architect would draw up plans showing the removal of the two illegal kitchens, as well as the installation of doors with locks and deadbolts to prevent access to the individual housekeeping units.

On Thursday, July 27, 2017, Mr. Gensheimer received a phone call from Cathy Benson, register architect. He spoke in detail with Ms. Benson what needs to be on the plan to ensure prompt processing of the permit application. Mr. Gensheimer's efforts went above and beyond to assist with this project and getting the matter rectified.

On Friday, August 18, 2017, Bill Ozden and Oscar showed up unannounced at Mr. Gensheimer's office demanding an inspection for the application for a resale of a home. Based upon information Mr. Gensheimer was provided, it was determined that Mr. Ozden was not in fact the purchaser of the home. At 2:00 pm, Mr. Gensheimer and Cindy Risseeuw conducted an inspection at 309 Newtown Road in the presence of Yvonne and Oscar to verify that both illegal kitchens had been removed. It was explained to Oscar that the only outstanding issue was the replacement of the cesspool, which Mr. Gensheimer would discuss with the Township Engineer upon Mr. DiGennaro return from vacation on Tuesday, August 22, 2017. It has been explained on numerous occasions that the Certificate cannot be signed off on prior to obtaining approval from the Township Engineer.

As of this afternoon, August 22, 2017, a Certificate of Approval for Resale was issued to Oscar Alban. The urgency and resulting intimidation was due to the fact that the mortgage commitment was about to expire.

In closing, Mr. Gensheimer has spent numerous days in dealing with Bill Ozden about problems which were self-created by Mr. Ozden for both 116 Wood Street and 309 Newtown Road. Mr. Ozden's complaints to Mr. Gensheimer's superiors appear to be an effort to discredit Mr. Gensheimer's character and professionalism, and to circumvent rules and regulations put in place by the State of New Jersey and Township of Wyckoff to protect both the health and safety of its residents and employees.

RE 309 Newtown Rd. - CCO issues - non-conforming

MEMO
07.25.17

Phone calls from Bill Ozden 201-709-1545 (Golden Hammer Construction – BIROL OZDEN) being cryptic about needing a meeting with Bob. He said that he needed to speak to him in person. He mentioned that he wanted to bring a woman with him who had some files to share that are relevant to the meeting. When I called him back, then he told me that he is in the process of buying a home located at 309 Newtown Road and the person that he wants to bring in, is the homeowner of 309 Newtown Road (Yvonne Bracco). He wants to talk directly with Bob to get suggestions on what to do about unresolved issues in the building department. This home is located high on a wooded hill and is not visible from Newtown Road.

When Bob spoke to Tom G., we found that the home has three kitchens and that the septic inspection has failed. Also, when Fred went to conduct a fire inspection, and found that there were three kitchens/three units, he was unable to do so, as he is only licensed for up to two family homes. The state inspects buildings with three or more families. Tom spoke with Mr. Ozden's realtor late in the day on 07/24/17. Mr. Ozden left a voicemail for Bob late in the day on 07/24/17. He then called again first thing in the morning of 07/25/17.

Mr. Ozden's realtor presented a color copy of a building permit dated 1971 which did not appear to be credible to Tom.

Joyce has an OPRA from May 4th, in which Birol Ozden requested the property records for 309 Newtown Road.

Mr. Ozden is building a home at 116 Wood Street and represented to Tom for at least 4 months that he was the owner of the property, when in fact, he is the contractor. (Golden Hammer Construction).

At 11:00 am on 07.25.17 Nancy contacted Mr. Ozden to tell him that Mr. Shannon cannot meet with him on this matter and that he needs to speak with Mr. Gensheimer directly because he has a UCC issue. By statute, Mr. Gensheimer is the person to look into his problem, and that the problem just came to light yesterday afternoon and that he has not even given Tom 24 hours to do any research. Nancy told him to have a little patience and allow some time to retrieve records from the basement for review. Nancy told him that he cannot "shop for an answer" because he didn't get the one he wanted the first time. He asked, if he has a problem, he cannot talk to Bob, who does he speak to? Who is Tom's boss?

Nancy reiterated that in order to resolve his issues, he has to speak to Mr. Gensheimer. Nancy told him that he cannot go around Mr. Gensheimer, he must go through Mr. Gensheimer. He continued to talk about his mortgage and how difficult it was to obtain the mortgage and that he really needs the CCO and that Tom is just being difficult and that he doesn't want to talk to Tom about it. Nancy reiterated that the only way to resolve his CCO issue is THROUGH Tom. He asked again, "Who is Tom's boss? And, "How he could go one step higher than Tom?" Nancy told him he could speak to the Mayor. Our Mayor, here in Wyckoff. He asked, "What is the Mayor's name? Nancy told him that his name was Rudy Boonstra and that he could send the Mayor an email through the web site to begin a conversation if that is what he felt he needed to do, but that he really needed to speak to Tom.

Nancy Cole

Nancy Cole **07.25.17**

Robert Shannon

From: Brian Scanlan
Sent: Friday, June 08, 2018 2:35 AM
To: Robert Shannon
Subject: Fw: Article worth reading on charitable deduction

For the packet..

Brian D. Scanlan
Mayor
Township of Wyckoff

From: Gottheimer, Josh <Josh.Gottheimer@mail.house.gov>
Sent: Thursday, June 7, 2018 8:52 PM
To: Gottheimer, Josh
Cc: Best, Catherine
Subject: Article worth reading on charitable deduction

Hi Mayor – I wanted to share some new analysis on the charitable deduction legislation to help counteract the recent federal legislation gutting the State and Local Tax (SALT) deduction.

As we discussed, the state recently enacted P.L. 2018, c.11, which leveraged the charitable tax deduction to find a meaningful tax cut for our shared constituents. Thirty-three other states have been utilizing the charitable deduction for decades now; the courts and the IRS have consistently ruled to allow it. Unsurprisingly, the IRS recently announced that they would be conducting a rule-making process on the deduction, because, as the Acting IRS Commission told me, they are "in a pickle on this one."

Leading tax scholars previously affirmed the concept, pointing to case law and the ongoing practice in other states.

Just last week, the *Institute on Taxation and Economic Policy* recently pointed out in "SALT/Charitable Workaround Credits Require a Broad Fix, Not a Narrow One" that the IRS and Treasury will face a host of difficulties trying to narrow or limit the charitable deduction. Too many states, according to the tax scholars have existing tax credit programs that are already leveraging the deduction. Narrowing the deduction would "require making arbitrary distinctions between different types of organizations receiving donations."

The article is worth a read!

As you know, my door is always open to you and I'll stay in touch as we await guidance from the state on their process.

Yours,
Josh

Josh Gottheimer
201-250-1681 (cell)
Josh@Gottheimer.com

INSTITUTE ON TAXATION AND ECONOMIC POLICY
(https://itep.org/)

May 23, 2018

SALT/Charitable Workaround Credits Require a Broad Fix, Not a Narrow One

REPORT (/category/reports)

Read as PDF (https://itep.org/wp-content/uploads/charitableworkaround_0518.pdf)

Download the Executive Summary (http://itep.org/wp-content/uploads/charitableworkaround_0518_executivesummary.pdf)

Narrow Federal Action Would be Unfair, Arbitrary, and Ineffective

EXECUTIVE SUMMARY

The federal Tax Cuts and Jobs Act (TCJA) enacted last year temporarily capped deductions for state and local tax (SALT) payments at $10,000 per year. The cap, which expires at the end of 2025, disproportionately impacts taxpayers in higher-income states and in states and localities more reliant on income or property taxes, as opposed to sales taxes. Increasingly, lawmakers in those states who feel their residents were unfairly targeted by the federal law are debating and enacting tax credits that can help some of their residents circumvent this cap—a policy this report will refer to as "workaround credits." Specifically, states are offering sizeable tax credits in return for making so-called charitable gifts, rather than ordinary SALT payments, to support public services. This is advantageous to some taxpayers because charitable gifts are treated much more favorably than SALT payments under the new federal tax code.

For taxpayers, using these credits will result in a somewhat higher payment to their state governments (or in some cases, local governments) because the credits only offset part of the cost of donating. In New York, for instance, 85 percent of the donation is returned to the donor with tax credits. But for high-income taxpayers able to itemize at the federal level, the added benefits of the federal charitable deduction will often be large enough to both offset that higher state payment and return a net financial benefit to the taxpayer. Notably, most of the high-income taxpayers likely to benefit from these credits already received significant federal tax cuts under the TCJA.

One unusual result of this arrangement is that for state governments, the "tax cut" associated with the credits will produce an overall revenue gain because the donations expected to flow into state coffers will be larger than the credits flowing out (as noted above, every dollar received by New York's government only triggers 85 cents of state tax credit payouts). More fundamentally, these credits shift state funding streams away from partly deductible tax payments and toward fully deductible payments that the federal government considers to be charitable gifts. The magnitude of this shift remains to be seen, however, as it will depend on how many taxpayers choose to take advantage of these credits.

Now that a critical mass of states has adopted these credits (including New York, New Jersey, Connecticut, and Oregon as of this writing), the focus of the debate will shift toward the federal level and whether the Internal Revenue Service (IRS), Treasury Department, and/or Congress will allow these workaround credits to proceed as state lawmakers have planned. This report makes the following findings about potential federal responses to these new workaround credits, and to state charitable tax credits more broadly:

- **During last year's rushed debate over the TCJA, Congress was informed that states and localities were likely to respond to the SALT cap with these types of tax credit schemes, but it ultimately did nothing to prevent them.** Much of the debate around this topic has now shifted to whether the IRS has the authority to clean up the mess that Congress left behind, or whether legislation will be needed to address this issue.
- **Many observers have responded to these workaround credits with skepticism and shock, and understandably so.** The gifts being made under these schemes are not truly "charitable" according to any commonsense definition of that word, since the taxpayers are made financially better off by their gifts.
- **But fixing this problem will be more difficult than many observers have recognized, as it runs much deeper than these new workaround credits.** While these workaround credits have attracted significant attention in recent months, this type of abuse of the charitable giving deduction has been occurring for many years. Taxpayers have long claimed federal charitable deductions on so-called "charitable gifts" for which the taxpayer received a reimbursement from their state government via a tax credit.

- **The closest parallel to these workaround credits in existing tax law is a policy typically favored by conservatives: tax credits that steer funding to private K-12 school vouchers. Tax accountants, private schools, and others in states with such credits have long marketed these programs as tools for exploiting the federal charitable deduction, and in the wake of the new federal tax law they are now using language that mirrors that used by proponents of the new workaround credits.** While blue-state efforts to circumvent the SALT cap have attracted more attention, financial advisors in deep-red Alabama and elsewhere are touting the ability of their existing charitable tax credits to help their residents "avoid losing" their SALT deductions. And the sales pitch has proven persuasive. Alabama's entire allotment of private school tax credits was claimed more quickly this year than ever before.
- **Some observers have suggested that the IRS or Treasury Department could intervene with narrowly targeted guidance or a regulation affecting these new workaround credits, but not other pre-existing state charitable credits.** This approach would be highly problematic because the new workaround credits have much more in common with existing charitable tax credits than is commonly understood.
- **Narrow federal action would be unfair because it would treat similarly situated taxpayers differently depending on the types of causes to which they donate.** For example, narrow federal action would likely involve denying tax-credit-reimbursed deductions on donations to public schools, but not private schools, even if the impact of those two types of donations on taxpayers and state coffers was identical.
- **Narrow federal action would require making arbitrary distinctions between different types of organizations receiving donations.** Existing state charitable tax credits steer donations to a wide range of entities, including government agencies, public institutions, other levels of government, public-private partnerships, and private nonprofits providing services very similar to what a state government might otherwise provide. There is no way to draw a defensible line between the various types of organizations within this broad spectrum.
- **Narrow federal action would be ineffective because limiting the federal charitable deduction only for gifts to certain types of organizations would inevitably cause state and local leaders to become more creative in their tax credit designs, tweaking them so that they fall just outside of whatever restrictions the federal government might create.** For example, states could replace much of their direct aid to public universities or local governments with tax credit schemes that steer donations to those entities. Or if even those schemes were shut down (a policy change that would affect not just the new workaround credits, but many pre-existing credits as well), states could devise sophisticated programs routing donations through private nonprofits.
- **A better approach would address not just the new breed of workaround credits, but other state charitable tax credit schemes as well.** Rather than denying the federal charitable deduction for donations to some entities but not others, this approach would focus on the real economic impact of so-called "charitable gifts" from the perspective of the donor, and would reserve the deduction only for gifts that involve a genuine financial sacrifice. This approach would be simpler, fairer, and more effective.
- **While the IRS or Treasury Department may have the authority to take some action on this issue with new guidance or a regulation, Congress is far better suited to resolve this in a fair and administratively simple fashion.** There appears to be no basis in existing law for reducing the federal charitable deduction when some types of tax benefits are received (e.g., large state tax credits, including the new workaround credits) but not others (e.g., small state tax credits, state tax deductions, or even the federal deduction itself). This makes IRS or Treasury action an all-or-nothing proposition: either all types of tax benefits impact the size of the federal charitable deduction (an administratively complex outcome) or none of them do (that is, the problem remains unresolved). Congress, of course, faces no such limitations in rewriting the charitable deduction laws. It could either craft a more tailored law reducing the deduction when large state tax credits are received, or it could revisit its decision to cap the SALT deduction. If the SALT cap were replaced with a broader reform that did not preference charitable giving over SALT payments, the benefits of attempting to recast tax payments as charitable gifts would be eliminated entirely.

INTRODUCTION

The federal Tax Cuts and Jobs Act (TCJA) enacted last year temporarily capped deductions for state and local tax (SALT) payments at $10,000 per year, through 2025. Prior to the bill's enactment, numerous tax experts warned Congress that the bill was "riddled with problems" and that the SALT cap could be circumvented by state and local lawmakers using a variety of techniques.[1] Congress chose to ignore those warnings, and in the months following the bill's enactment state and local lawmakers responded as predicted. A growing number of states have implemented tax credit schemes that allow their residents to pay much less in (partly- or non-deductible) state and local tax if they make (deductible) charitable gifts to the same types of public institutions or public services that their taxes might have otherwise funded. As of this writing New York, New Jersey, Connecticut, and Oregon have enacted workaround credits while other states such as California, Illinois, and Rhode Island continue to debate similar proposals.

In New York, for instance, a new law allows taxpayers donating to state funds supporting education or health care to receive up to 85 percent of their donation back from the state via a tax credit. Assuming that donation is fully deductible at the federal level, New York taxpayers will also receive a federal deduction worth up to 37 percent of the amount donated.[2] Summing these two breaks (85 and 37 percent) yields tax cuts of up to 122 percent of the amount donated—meaning that the taxpayer comes out ahead by making the gift.

Many observers have responded to these tax credits with disbelief, using words like "silly" and "ridiculous."[3] And rightfully so. It is illogical for a taxpayer to receive a charitable deduction in return for doing something that satisfies nobody's commonsense definition of charity. The hypothetical taxpayer described in Figure 1, for example, is $22,000 richer *after* donating than before. This is a far cry from genuine philanthropy.

Some observers have suggested that the Internal Revenue Service (IRS) or the Treasury Department can, and should, intervene to shut down these tax credit schemes in the wake of Congress's failure to address them in the TCJA. But this will be more difficult than is commonly understood, as this general type of scheme is neither new nor unique. The federal government has allowed similar abuses of the charitable deduction to persist for many years, and as this report will show, it is impossible to shut down these new tax credit schemes in a fair and effective manner without also impacting a wide range of existing state tax credits. Put another way, a partial fix aimed just at stopping the most recent flurry of state tax credits would be highly problematic. These new tax credits have much in common with existing state tax policies, and their proliferation should spur Congress, or perhaps the IRS or Treasury Department, to take a long-overdue look at this broad issue, not a narrow one focused only on the newest types of credits.

Figure 1: Illustrating the Impacts of a SALT/Charitable Workaround Credit for a Hypothetical High-Income Taxpayer

	Prior to Workaround Credit	After New Workaround Credit	*Change*
State Level			
State Income Tax Bill, Before Credits	$95,000	$95,000	*No change*
"Charitable Gift" to State-Approved Fund or Organization	N/A	$100,000	*+$100,000*
State Tax Savings from Workaround Credit (85% of Gift Amount)	N/A	($85,000)	*($85,000)*
State Income Tax Bill, After Credits	**$95,000**	**$10,000**	***($85,000)***
Combined Payments (Taxes and Charitable Gifts)	**$95,000**	**$110,000**	***+$15,000***
Federal Level			
Federal SALT Deduction (capped)	$10,000	$10,000	*No change*
Federal Charitable Deduction	N/A	$100,000	*+$100,000*
Total Relevant Deductions (SALT + Charitable)	$10,000	$110,000	*+$100,000*
Federal Tax Savings from Relevant Deductions @ 37% Rate	($3,700)	($40,700)	*($37,000)*
Summary of Impacts			
Charitable Gift			*$100,000*
Total State Tax Cut (85% credit) + Federal Tax Cut (37% deduction)			*($122,000)*
Financial Profit: Tax Cuts in Excess of Amount Donated			***$22,000***

Source: Institute on Taxation and Economic Policy (ITEP), May 2018

(http://itep.org/wp-content/uploads/Figure1-SALT.jpg)

WHAT ARE THESE NEW WORKAROUND CREDITS?

This report uses the term "workaround credits" as a shorthand for a broad group of state charitable tax credits that have been debated or enacted this year because of the new cap on the SALT deduction. As this report will show, this categorization is made difficult by the fact that the new credits are often not much different from existing state charitable tax credits.

New York's workaround credits have received the bulk of the attention thus far and offer a useful illustration of the variety of approaches available to states and localities. [4] The New York law allows taxpayers to donate to a new state fund with separate accounts for education and health care expenditures, and to receive an 85 percent tax credit in return. Alternatively, taxpayers can now receive an 85 percent credit for donating to private nonprofits supporting either the State University of New York (SUNY) or the City University of New York (CUNY)—a policy that bears close resemblance to an existing tax credit program in Indiana.[5] Finally, the law also gives localities the option to create property tax credits worth up to 95 percent of the amount donated to new funds called Charitable Gift Reserve Funds.

The local tax credit approach is similar to one enacted by New Jersey lawmakers this year, which allows localities to establish "charitable funds for specific public purposes" that "shall be kept separate from the other accounts of the local unit," and to distribute tax credits in return for such donations. [6]

Connecticut enacted a variation on the local tax credit option that will allow localities to offer credits of up to 85 percent of the amount donated to nonprofit "community supporting organizations" that are "organized solely to support municipal expenditures for public programs and services, including public education."[7]

And Oregon also enacted a program this year that, while less widely reported in the media, was described as a SALT cap workaround by its author, State Sen. Mark Hass.[8] The new law allows for large tax credits to be paid out in return for donations to the state's Opportunity Grant Fund, which is used by the state's Higher Education Coordinating Commission to provide financial aid to help students attend college. [9] This credit is very similar to an existing California credit that funds student financial aid.[10]

As of this writing, states such as California, Illinois, and Rhode Island are continuing to debate new tax credits that could fit the definition of "workaround credits."

But these new credits are not the only ones being marketed to taxpayers as SALT cap workarounds. Alabama, for instance, has offered its taxpayers a 100 percent tax credit since 2013 in return for donations to organizations that provide vouchers to families that send their children to private K-12 schools. And Pennsylvania has offered a variety of similar credits since 2001 worth 75, 90, or 100 percent of the amount donated. [11]

In both states, tax accountants, financial advisors, and the organizations benefiting from these credits have been eager to point out to potential donors that the credits can be used to get around the new federal cap on SALT deductions. A sampling of statements along these lines is available in Figure 2.

Figure 2: Voucher Tax Credits Are SALT Cap Workarounds, Too

- An article written for, and promoted by, the Medical Association of the State of Alabama advises the association's members (high-income physicians) that donating to the state's private school voucher program is "an opportunity to preserve your state tax deduction."[i]
- A Pennsylvania accountant refers to the state's voucher tax credit as a tool for "bypassing the $10k state and local tax deduction limitation."[ii]
- An economist with Iowa's Department of Revenue expects that a newly increased voucher tax credit may be claimed by "higher-income taxpayers attempting to get around the federal SALT cap."[iii]
- An Alabama accountant is advertising the credit as "one way to mitigate the impact of this adverse tax change," meaning the federal SALT cap.[iv]
- The Gwynedd Mercy Academy High School in Pennsylvania explains to prospective donors that, under the new SALT cap, the state's voucher tax credit can be used such that "participants can effectively turn limited state tax deductions into less limited charitable contribution deductions."[v]
- An accounting firm in Alabama says that making a private school voucher donation is "the best strategy" and "moves your federal deduction from a state taxes deduction (which are now limited to $10,000 annually – that's income and property taxes) to a charitable deduction."[vi]
- A financial advisor in Alabama writes that the voucher tax credit is "a way to avoid losing" a portion of the taxpayer's SALT deduction. He goes on to elaborate that "you are basically converting a State of Alabama income tax deduction (limited to $10,000) to a charitable deduction (which has no limit under the new tax law)."[vii]
- The Alabama Opportunity Scholarship Fund, one of the state's largest organizations accepting tax credit voucher donations, explains on its "Donors" page that "with the new tax laws … taxpayers now have even more incentive to donate."[viii]

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[i] Evans, Sae, Maddox Casey, and Jim Stroud. "Tips for Preserving Tax Deductions in 2018." Feb. 16, 2018. Available at: http://alabamamedicine.org/tips-preserving-tax-deductions-2018/.

[ii] Moyseyenko, Irina. "Bypassing the $10K State and Local Tax Deduction Limitation." Feb. 6, 2018. Available at: http://www.taxwarriors.com/blog/bypassing-the-10k-state-and-local-tax-deduction-limitation.

[iii] Harris, Amy Rehder. Iowa Department of Revenue, Research and Analysis Division. Letter to Jeff Robison, Legislative Services Agency. May 2, 2018.

[iv] Pearce, Bevill, Leesburg, Moore, P.C. "New Tax Deduction Limitations." Jan. 17, 2018. Available at: https://www.pearcebevill.com/new-tax-deduction-limitations/.

[v] Gwynedd Mercy Academy High School. "EITC and OSTC." Accessed Apr. 18, 2018. Available at: https://www.gmahs.org/support/eitc.

[vi] Bragg, Bobby M. "Using Alabama Accountability Act to Maximize Your State and Local Tax Deduction." Jamison Money Farmer PC. Feb. 28, 2018. Accessed Apr. 18, 2018. Available at: https://jmf.com/2018/02/using-alabama-accountability-act-to-maximize-your-state-and-local-tax-deduction/.

[vii] Welch, Stewart. "This tax strategy…going, going, GONE!" AL.com Feb. 23, 2018. Available at: http://www.al.com/business/index.ssf/2018/02/this_tax_strategygoing_going_g.html.

[viii] Alabama Opportunity Scholarship Fund. "Donors." Accessed Apr. 23, 2018. Available at:

https://alabamascholarshipfund.org/donors/.

(http://itep.org/wp-content/uploads/Figure2-SALT.jpg)

Some observers have suggested that in deciding which types of state tax credits will be subject to stricter federal rules, state lawmakers' intent may be factored into the IRS's decision making.[12] But once the law is enacted, lawmakers' original intent matters much less than the manner in which the credit is presented to potential claimants and the ways in which it is used.

The types of statements presented in Figure 2 are not merely idle chatter. In Alabama, a surge of interest among taxpayers seeking to circumvent the SALT cap led to the state's entire allotment of tax credits ($30 million) being claimed more quickly this year than at any time in the program's history.[13] ITEP predicted this would happen in a report issued last December.[14] And accountants in the state anticipated a similar outcome with disclaimers like: "beware: credits will not last" and "act quickly ... before the opportunity is gone."[15] It turns out that high-income taxpayers living in states such as Alabama and Pennsylvania are already enjoying the personal financial benefits of SALT cap workarounds, while those living in California, New York, and elsewhere are still waiting for their lawmakers to finish debating or implementing workaround credits.

NARROW ACTION AGAINST WORKAROUND CREDITS WOULD BE UNFAIR, VIOLATING TAX PRINCIPLE OF HORIZONTAL EQUITY

The most objectionable feature of these new workaround credits is a familiar one: taxpayers will receive federal charitable deductions for behavior that meets almost nobody's commonsense definition of philanthropy. If a taxpayer makes a so-called "donation" only to later be reimbursed (in full or in part) by their state government with tax credits, then the part of the donation that was reimbursed is clearly not charitable because it involved no financial sacrifice.

This concept is already well established in the context of other types of reimbursements. A donor who receives a tote bag or a steak dinner, for example, in return for donating must reduce their federal charitable deduction by the value of the item or service they received. This is consistent with the original intent of the charitable deduction to encourage genuine charitable giving rather than self-interested tax avoidance, a fact reiterated by more recent reforms to the deduction's treatment of donations of property that has grown in value.[16]

But federal tax law is blind to reimbursements that come in the form of state tax credits, even if those credits are so large that they wipe out of the cost of "donating" entirely.

Rather than broadly improving the federal tax code's measurement of real philanthropy by requiring taxpayers to reduce their deductions by the amount of state tax credits they receive in return, the narrow type of federal action being considered would allow some pseudo-donors to continue receiving full deductions while denying or reducing those deductions for others. This distinction would not be based on the taxpayers' actual level of financial sacrifice, but rather on the type of organization that accepts the donation.[17]

Under a narrow federal approach, a donation to a fund supporting public schools, for instance, would likely not be deductible if it was reimbursed with a tax credit. An identically-reimbursed donation to an organization supporting private schools, however, would remain deductible. In effect, pseudo-donations flowing to public institutions would be categorized as tax payments subject to the new SALT cap, while pseudo-donations supporting private ones would continue to be treated as genuine, fully deductible charitable gifts.

This type of distinction would amount to a clear violation of the tax fairness concept of "horizontal equity," under which similar taxpayers should be treated similarly by the tax code.

In the real world, this would mean that a New York taxpayer making a pseudo-donation to support public education would lose most of their federal charitable deduction if they claimed the state's 85 percent tax credit for such donations. An Alabama taxpayer making an even-less-charitable donation to support private school vouchers, by contrast, would continue to receive their full federal deduction even if they claimed a 100 percent tax credit from their state in return for making such a gift. As explained earlier, both of these tax credits are being marketed to taxpayers as ways to circumvent the SALT cap. And indeed, the Alabama credit is actually the more lucrative option in this regard, since it reimburses 100 percent of the amount donated rather than only 85 percent. But nonetheless, the narrow federal approach would deny the New Yorker's charitable deduction while leaving the Alabamian's deduction intact.

Figure 3: "Narrow Action" versus "Broad Action"

This report envisions two broad categories of action that the federal government might take in response to the proliferation of SALT/charitable workaround credits.

- Under a **narrow action**, the federal government would examine each entity (government agency, public university, nonprofit organization, etc.) receiving a donation that benefited from a state charitable tax credit. Based on the outcome of that examination (using criteria that are not yet known), it would then decide to either (a) turn a blind eye and grant a full federal charitable deduction even when the alleged "donation" was reimbursed with a state tax credit, or (b) categorize the reimbursed portion of the "donation" as a state tax payment subject to the $10,000 SALT cap.
- Under a **broad action,** the federal government would focus its attention on the donor and would devise a better measure of when a genuine "charitable gift" has been made. When taxpayers receive significant state tax benefits in return for donating, those tax benefits would be subtracted from the donation amount to determine the truly "charitable" portion of the gift. Under this type of action, there would be no need for the IRS to make new distinctions between the different types of organizations currently eligible to receive tax deductible charitable gifts.

The central conclusions of this report are that broad action is needed, and that narrow action would be unfair and arbitrary, and ultimately ineffective as well.

(http://itep.org/wp-content/uploads/Figure3-SALT.jpg)

Some observers have tried to defend this inconsistency by suggesting that the IRS may only limit or deny deductibility for donations that support services that would have been funded even if the donation was not made.[18] According to this line of reasoning, these types of donations are most akin to tax payments and should be subject to the SALT deduction cap. But implementing this test would require proving a counterfactual and is therefore impractical. How is the IRS to know, for example, whether Alabama would have funded a $30 million private school voucher program through a direct appropriation in the absence of its $30 million voucher tax credit program? There is little logic in capping a taxpayer's SALT deductions for state income tax payments that are used to fund a private school voucher program, but allowing that same taxpayer an uncapped charitable deduction for state-reimbursed "donations" funding a nearly identical program. The result of both arrangements on taxpayers, state coffers, and funding for school vouchers is the same.

(http://itep.org/wp-content/uploads/Figure-4-Narrow-SALT-Workarounds-Private-vs-Public-Education.jpg)The heart of this problem is an abuse of the charitable giving deduction, whereby pseudo-donors who have given up little or nothing of value are nonetheless able to enjoy a federal income tax break. As ITEP showed last year in a report co-authored with AASA, the School Superintendents Association, voucher tax credits are routinely marketed as tools for generating federal charitable deductions without having to make genuine charitable donations.[19] Private schools and financial advisors commonly use phrases like "make money" and "profit" when describing the lucrative state and federal tax cuts generated by a pseudo-donation.

Donors who choose to act on this type of advice often do not care where their money is going. For evidence of this, look no further than Alabama which has fully reimbursed pseudo-donations with 100 percent tax credits for several years, and yet has still often struggled to generate enough interest in its private school voucher program to reach its full $30 million allotment. Anybody in Alabama with a real interest in supporting private school vouchers would have been donating to this program already, as the state's 100 percent credit made those donations costless to the taxpayer. It was not until the donations actually became profitable for a larger group of taxpayers—because of the SALT cap—that the state began easily distributing its full credit allotment. It would be inappropriate for the federal government to treat New York "donors" supporting public education less favorably than Alabama "donors" supporting private schools, when both groups' behavior shows the same lack of charitable intent or effect.

In fact, it is not even necessary to compare different states for the inequities of a narrow federal approach to become apparent. Arizona, for instance, offers significant tax credits for donating to support private school vouchers, as well as a smaller credit for donating to support public schools.[20] Under the narrow approach, Arizonans seeking to make smart financial decisions for their families would continue to see profit potential in donating to support private school vouchers, but would lose the ability to turn an even smaller profit from donating to support public schools.

NARROW ACTION WOULD REQUIRE ARBITRARY CUTOFFS

Some observers have suggested that these workaround credits are somehow unique, and that the IRS, Treasury, or Congress could take narrow action against them without impacting the deductibility of gifts benefiting from many pre-existing state charitable tax credits. This argument seems to hinge on the idea that credits for donating to public services that would have been funded with taxes anyway can be neatly distinguished from credits for donating to private

institutions. But the reality is that these new workaround credits are extremely similar to many existing tax credits.

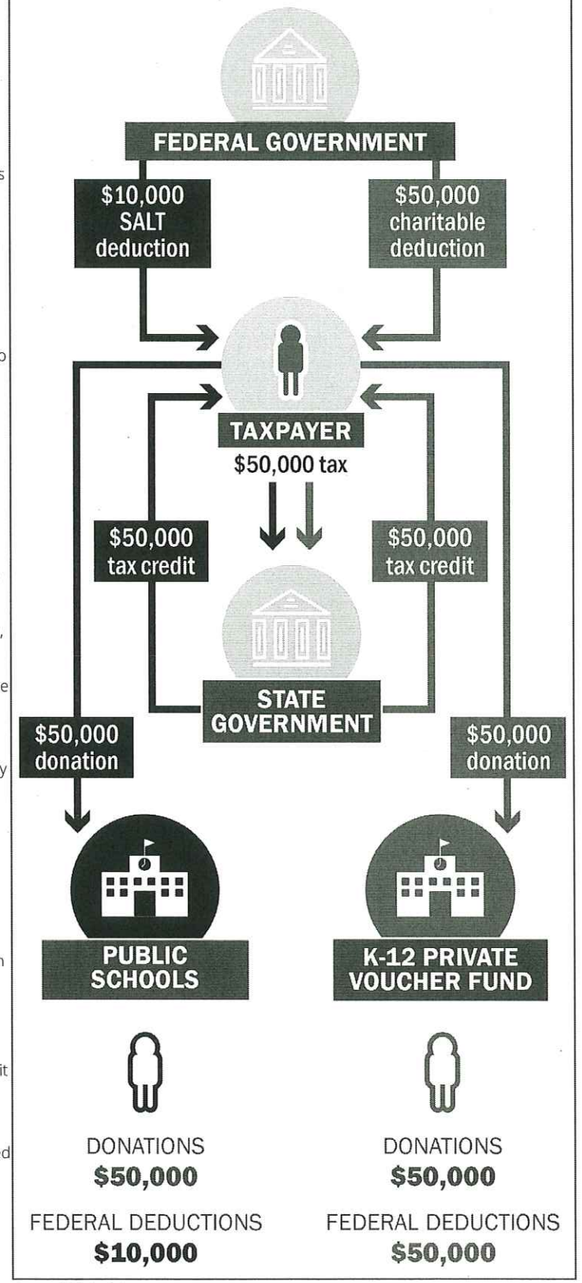
Earlier this year, a team of academics working on this topic identified more than one hundred state charitable tax credits across 33 states.[21] Many of those credits are offered in return for donating to government agencies, public institutions, or regulated nonprofits performing services of the same type that states often provide directly.[22] The types of entities benefiting from these credits vary widely in their level of connection to governments, and it is impossible to draw a reasonable, definitive line between tax credits supporting public services and those only benefiting private institutions.

The below discussion offers an overview of some of the types of entities to which states seek to encourage donations by offering charitable tax credits. This is not a comprehensive accounting of these types of state policies.

- ***Credits for donating to governmental funds.*** This is the most common type of tax credit structure being pursued in the wake of the new federal tax law. Earlier this year **New York** lawmakers created the New York Charitable Gifts Trust Fund, with separate accounts for health and for education.[23] In the same bill, lawmakers also gave localities the ability to create Charitable Gift Reserve Funds to accept donations. Meanwhile in **New Jersey**, localities can now establish "charitable funds for specific public purposes" that "shall be kept separate from the other accounts of the local unit."[24] Other states continue to debate similar funds. **Illinois** lawmakers, for instance, are considering creating the Illinois Excellence Fund, which is a special fund subject to appropriation by the legislature exclusively for public education purposes.[25] **California** lawmakers are debating a new California Excellence Fund, which would be housed in the state general fund but would give donors some control over how their donations would be spent, including on K-12 education, higher education, or state parks. **Rhode Island** lawmakers are contemplating a new Rhode Island Ocean State Fund, housed in the state's general fund and under the control of the legislature.[26] And **District of Columbia** lawmakers have proposed creating the District of Columbia Public Education Investment Fund, administered by the District's Chief Financial Officer.[27] The money in the fund must be used for public education and cannot be transferred into the general fund.
- ***Credits for donating to specific government agencies.*** These types of tax credits have a longer history at the state level, though Oregon lawmakers opted to implement this type of credit this year as a response to the SALT cap. Specifically, **Oregon** has created a new tax credit designed to reward donations to the Opportunity Grant Fund, from which funds are continuously appropriated to the Higher Education Coordinating Commission inside the state's Chief Education Office.[28] This is very similar to a tax credit in **California** used to provide financial aid to students by encouraging donations to the College Access Tax Credit Fund, administered by the State Treasurer.[29] In **Arkansas**, the state offers a tax credit for donations to the Public Roads Incentives Fund, managed by the Arkansas Economic Development Commission to be used to aid in the construction of public roads.[30] **Georgia** offers a tax credit for donations to the Innovation Fund Foundation, which is controlled by the Georgia Governor's Office of Student Achievement.[31] **Louisiana** offers a tax credit for donations to Family Responsibility Programs administered by the state's Department of Health and Hospitals. Separately, the state also offers a tax credit for donations to state-owned playgrounds in economically depressed areas. **Missouri** offers tax credits for donations to the Missouri Agricultural and Small Business Development

FIGURE 4

Narrow Fix to SALT Workarounds Would Favor Private Schools Over Public Education



Source: ITEP Analysis

Authority, which is housed in the state's Department of Agriculture.[32] Oregon offers a tax credit for donations to the Child Care Contribution Tax Credit program, managed by the Oregon Department of Education's Early Learning Division. The donations are described as "supporting a statewide early learning system that is safe, high quality and accessible," and the funds are distributed to child care businesses throughout Oregon.[33] And finally, many states offer tax credits for donations of land or easements to state agencies for conservation purposes.[34]

- ***Credits for donating to public institutions.*** **Indiana** and **Montana** offer tax credits for donations to institutions of higher education within the state.[35] This includes public universities that also receive funding from state appropriations. **Idaho** offers a broader tax credit for donations to elementary and secondary schools, as well as higher education and other organizations.[36] And **Louisiana** offers a tax credit for technology donated to a very wide variety of schools.[37]
- ***Credits for donating to other levels of government.*** Taxpayers in **Arizona, Hawaii, Idaho, Louisiana**, and **Montana** can receive state tax credits for donating to public K-12 schools. These credits are similar to state aid to localities, since state revenues are being diminished for the benefit of local schools. Similar intergovernmental credit programs include **Colorado's** tax credit for donations to enterprise zone administrators, many of which are local governments' economic development offices.[38] And **Nebraska** offers a credit for donations to community development programs, some of which are administered by local government units.[39]
- ***Credits for donating to nonprofits with purpose of benefiting public organizations.*** **Indiana** allows a tax credit not just for direct donations to colleges and universities, but also to "corporations and foundations organized and operated exclusively for the benefit of any eligible colleges or universities."[40] This is very similar to a new workaround credit enacted in **New York** this year, which offers tax credits for donations to two separate 501(c)(3) foundations: one benefiting the State University of New York (SUNY) system and another benefiting the City University of New York (CUNY).[41] **Oklahoma** offers a tax credit for donations to Educational Improvement Granting Organizations, which provide grants to rural public schools.[42] And **Connecticut** lawmakers enacted a workaround option for its localities that will allow them to choose to offer tax credits to property tax payers who donate to "community supporting organizations," which are 501(c)(3) organizations "organized solely to support municipal expenditures for public programs and services, including public education."[43]
- ***Credits for donating to public-private partnerships.*** **Missouri** offers a tax credit for donations to "Innovation Campuses," which are partnerships between high schools, higher educational institutions, technical colleges, and/or businesses.[44]
- ***Credits for donating to nonprofits created and/or managed by the state.*** **Kansas** offers a tax credit for donations to Network Kansas, a 501(c)(3) nonprofit organization that was established by the state to "promote an entrepreneurial environment."[45] Network Kansas often works with the Kansas Department of Commerce, which is listed as a "founding partner."[46] **Oregon** offers a tax credit for donations to the Oregon Cultural Trust, a nonprofit created by the state as "an ongoing funding engine for arts and culture across the state."[47] The Trust works with a number of state agencies. **South Carolina** offers a tax credit for donations to the Industry Partnership Fund, which is managed by the South Carolina Research Authority, a non-profit organization created by the state.[48] Additionally, South Carolina's private school voucher tax credit flows through a 501(c)(3) organization created by the state and governed by political appointees and extensive state laws.[49]
- ***Credits for donating to nonprofits providing services that a state may have provided directly in the nonprofit's absence.*** Some skeptics of the new workaround credits have suggested that their downfall may be that they are funding services that the state would have funded even in the absence of the credit.[50] This is a counterfactual that is impossible to prove, and it could apply equally to many existing state charitable credits. For instance, many of the eighteen states providing funding for private K-12 school vouchers via a tax credit program may have provided that funding through a direct appropriation in the absence of the tax credit.[51] Separately, states such as **Arizona, Colorado, Idaho, Missouri**, and **Utah** fund various social services programs via state tax credits.[52] These include tax credits for donating to organizations that provide foster care, substance abuse counseling, or care for the disabled. Missouri's tax credit for donating to licensed residential treatment facilities is particularly notable, since it is only available for donations to facilities that "are under contract with the Department of Social Services (DSS) to provide treatment services for children who are residents or wards of residents of ... this state."[53] Missouri also administers a separate program designed to promote positive youth development, but only allows donations to organizations whose detailed proposals for tax credit support receive a high score from the state's Department of Economic Development.[54] This same design—state tax credit support only for nonprofit organizations with very specific proposals approved by government agencies—is also used in **Indiana** to steer donations to private nonprofits that help low-income families build wealth.[55]

The multitude and variety of organizations eligible to receive tax-credit-reimbursed donations poses serious problems for any attempt to allow federal charitable deductions for some pseudo-donations but not others. An earlier section of this report already discussed the unfairness of allowing deductions for donations to private schools but not public ones. But the definitional problems could become even more complex than this.

For instance, if the critical distinction is one between donations to "public" versus "private" entities, how would donations of the following types be treated?

- Donations to a private entity that supports public schools, such as Oklahoma's Educational Improvement Granting Organizations.
- Donations to a publicly operated fund that awards the money to private nonprofits.
- Donations to a heavily regulated nonprofit that is only eligible to receive tax-credit-reimbursed donations if it meets a host of criteria spelled out by legislators or government employees.

A narrow approach that allows federal charitable deductions for some pseudo-donations but not others won't just be unfair, it will also prove to be arbitrary and confusing. It will inevitably raise difficult questions about why some organizations are exempt from the new rules but not others. In short, it would be a step backward for federal tax policy.

NARROW ACTION WOULD BE INEFFECTIVE

If the IRS, Treasury, or Congress takes narrow action against these workaround credits, they may start by denying charitable giving deductions when tax-credit-reimbursed donations flow to the types of funds discussed at beginning of the previous section: state and local general fund accounts and other similar accounts. This action would have the intended effect of only impacting new workaround credits proposed in the wake of the SALT deduction cap, but it would fall far short of ending these workaround schemes. Some new workaround credits created this year would be unaffected, and lawmakers in states that would be affected by this action would almost surely respond by becoming more creative in their tax credit designs.

For instance, unless federal action also targeted donations to specific government agencies, Oregon's new workaround credit for donations to the Higher Education Coordinating Commission's financial aid program would remain unaffected, and more states would undoubtedly seek to fund agency functions with tax-credit-reimbursed donations. On the other hand, if federal lawmakers sought to deny tax deductions for tax-credit-reimbursed donations to government agencies, tax credits in states such as Arkansas, California, Georgia, Louisiana, and Missouri would also be impacted and the scope of the action would no longer be limited to the new workaround credits.

If the federal government decided to deny the charitable deduction on donations to government agencies, the next logical step might be for states to use such tax credits to raise funding for somewhat more independent entities, such as public colleges and universities, that it would otherwise have funded through direct appropriations. This arrangement offers one strategy for getting around some commenters' suggestions that the IRS should treat charitable tax credits unfavorably if the recipient of the donation (state governments) is the same entity that pays out the benefit to donors (state tax credits). Under this arrangement, colleges and universities would be receiving the donations, but state governments would be providing the tax credits. Of course, the federal government could attempt to stop these types of workaround schemes as well, but not without impacting long-running credits in Idaho, Indiana, Louisiana, and Montana.

States could also attempt to replace a significant portion of their aid to local governments and school districts with a charitable tax credit scheme. Federal action broad enough to prevent this type of workaround would impact a variety of existing state tax credits, including those used for the benefit of public schools in Arizona, Hawaii, Idaho, Louisiana, and Montana.

Under a narrow federal approach, it would be especially difficult to shut down workaround credits that steer donations to nonprofit organizations rather than governments. In Connecticut, for instance, lawmakers recently granted localities the authority to offer tax credits to fund nonprofits that advance public purposes that the government may otherwise have pursued. In states such as Indiana, New York, and Oklahoma, tax credits are available for donating to nonprofits that exist only to benefit public educational institutions—most often higher education. The New York credits were created as new workarounds this year, while the Indiana and Oklahoma credits have existed for years. In Kansas, a nonprofit created by the state performs an economic development role very similar to state agencies. And nonprofits providing social services in many states also benefit from tax credits. Despite being independent entities, state governments exercise substantial control over the work of these organizations through laws, regulations, and sometimes even requirements that detailed applications must be submitted to the state before those organizations can receive tax-credit-financed funding for particular projects.

Notably, a new workaround credit proposal in California relies heavily on non-profit organizations in its design precisely because this type of credit is less vulnerable to narrow federal action. The proposal from the chair of the California Assembly's tax-writing committee would allow taxpayers to donate to independent non-profit organizations and receive an 80 percent tax credit in return. [56] The state would recoup its costs, and then some, by requiring nonprofits to acquire those tax credits from the state, at a cost of 90 cents per credit, prior to accepting tax-credit-eligible donations.

The least narrow of the "narrow fix" options would involve the federal government denying or reducing the charitable deduction when tax-credit-reimbursed donations flow not only to state and local governments, but also to nonprofits judged to be significantly entangled with those governments. Under this approach, most of the credits impacted would be existing tax credits rather than the new workaround credits. This approach would allow abuses of the charitable giving deduction to continue when the donations are judged to be flowing to truly independent nonprofits, and it would raise difficult line-drawing questions regarding which nonprofits are sufficiently independent to be exempt from the new federal rules.

One particularly worrisome result of this approach is that it would incentivize democratically elected state and local governments to relinquish control over many of their current functions, even as they still funded those functions via their tax credit programs. If Alabama's nonprofit "scholarship granting organizations" are judged to be sufficiently independent of the state, for example, high-income taxpayers in Alabama would find that using the state's 100 percent tax credit program to effectively earmark their tax dollars to private schools would be more financially beneficial than either supporting public schools by paying their state income taxes or using a (hypothetical) workaround tax credit related to public school funding. In effect, conservative-leaning states that are willing to "charitize" large swaths of their public education systems, human services, etc. would be best positioned to grant their taxpayers an opportunity to circumvent the SALT cap. Consider the following examples:

- **Scenario 1:** Taxpayer pays $50,000 in state income tax that the state uses to fund public schools and other services. Maximum federal deduction is $10,000 because of the SALT deduction cap.
- **Scenario 2:** Taxpayer "donates" $50,000 to public schools and receives a $50,000 state "workaround credit" in return. In effect, the state has funded this "donation" because the taxpayer's financial standing is unchanged from Scenario 1 (they have made a $50,000 "donation" rather than paid a $50,000 tax) while the state's revenues are $50,000 lower. Under a narrow federal fix, the $50,000 "donation" would be categorized as a tax payment for federal tax purposes and the taxpayer's maximum federal deduction would be $10,000—the same as in Scenario 1.
- **Scenario 3:** Taxpayer "donates" $50,000 to fund private K-12 school vouchers and receives a $50,000 state tax credit in return. Again, the state has funded this "donation" for the same reasons described in Scenario 2. Under a narrow fix that overlooked nonprofits distributing private school vouchers, this

"donation" would be treated as if it were truly charitable and the taxpayer would receive a federal charitable deduction of up to $50,000. In this scenario, the taxpayer's federal deduction ($50,000) is 5 times larger than in Scenarios 1 or 2 ($10,000) even though the taxpayer's financial standing is the same, before federal taxes. The relevant difference between this scenario and Scenario 2 is that the state government is paying for children to be educated in private schools, rather than public ones.

This discussion should make clear that any attempt to crack down on some pseudo-donations but not others is sure to raise more questions than it answers. Even proponents of the narrow approach concede that their solutions are not comprehensive answers to this brand of charitable deduction abuse. Andy Grewal at the University of Iowa, for instance, has admitted that "whether the charitable contribution strategy works will depend on the details of a given state's plans."[57] And in contemplating some iterations of the charitable credit scheme, Eric Rasmusen of Indiana University conceded that "the amended proposal might be valid, though I am not sure even in my own mind."[58] Peter Faber of McDermott Will & Emery similarly goes back and forth between discussing state charitable schemes that might work, and those that might not, in his writing on the topic.[59]

As long as some version of the workaround credit scheme is left open for abuse, states, localities, and taxpayers are sure to exploit it to generate federal charitable deductions for acts that are not genuinely charitable. A narrow approach to this issue would be a missed opportunity at real reform and would make the tax code less fair, more arbitrary, and more confusing, without solving the root problem to which these new workaround credits have drawn so much attention.

BROAD ACTION WOULD BE FAIRER, SIMPLER, AND MORE EFFECTIVE

With the creation of new SALT workaround credits, a growing number of taxpayers can now make so-called "charitable donations" that are nothing of the sort because they receive state tax credits and federal tax deductions worth more than their actual donations. Some observers have suggested that the IRS should shut down some of these abuses, but not others, by drawing what would amount to arbitrary distinctions between different tax credit programs based on the nature of the organization receiving the donations. Peter Faber, for instance, has suggested denying the deduction only if the donations fund programs that the state would have funded anyway.[60] As with all counterfactuals, this would be impossible to prove in practice. The result would be unnecessary complexity and an incomplete solution to the problem of charitable deduction abuse.

Figure 5: Recommendations for Federal Action

- Congress, rather than the IRS or Treasury Department, is best situated to address this problem. While the comparative ease of executive branch action is tempting, it will be difficult to achieve a fair and administratively simple solution without changing current law.
- Federal charitable deduction reform should be blind to the type of organization receiving the donation. Attempting to deny or reduce the federal deduction for donations related to public services but not private charities would be unfair and arbitrary, and ultimately ineffective as well.
- When calculating the amount of an alleged charitable gift that is truly "charitable," taxpayers should be required to subtract out any significant state tax benefits that they received in return for donating. This is consistent with how many other types of donor perks are treated in the law, such as tote bags or event tickets received in return for donating.
- For administrative simplicity, Congress should consider allowing a full federal charitable deduction even when ordinary state charitable deductions or smaller state tax credits are received in return for donating. By focusing a new law only on large state tax benefits (greater than 20 percent of the amount donated, for example), Congress could prevent this type of charitable deduction abuse without imposing new administrative requirements on most types of charitable gifts.
- Of course, this type of charitable deduction abuse is only possible because the federal income tax treats charitable donations more favorably than SALT payments. Replacing the $10,000 SALT cap with a broader limit on itemized deductions, or a new itemized deduction credit, is also worthy of consideration. This type of reform could improve the yield and progressivity of the federal tax code while also ending the type of gaming discussed in this report.

(http://itep.org/wp-content/uploads/Figure5-SALT.jpg)

A much better approach would be for Congress to set its focus squarely on the donors, and to devise a more sophisticated method for determining when an alleged charitable gift is truly charitable, and what portion of each gift is actually charitable. As most commenters on this issue have pointed out, the tax code already requires taxpayers to reduce their charitable deductions by many types of financial benefits they receive in return—such as an NPR tote bag, Super Bowl tickets, or a steak dinner. Extending this same approach to include state tax credits would improve federal tax law.

But while the general notion of denying charitable deductions for reimbursed donations is simple enough, there are a few thorny issues that would need to be overcome to implement this ideal. For this reason, it would be preferable for Congress to take the lead in crafting policy that strikes a careful balance between the need for an improved measurement of genuine charity and the administrative difficulties involved in certain aspects of that measurement.

For example, would taxpayers in the roughly thirty states offering ordinary charitable deductions need to reduce the amount of their federal deduction by the value of the state tax deduction they received?[61] Or how about the value of the federal charitable deduction itself? Would that amount need to be subtracted in calculating the true "charitable" portion of the deduction?[62] Calculating the precise benefit received from these tax deductions could be complicated in practice.[63] For simplicity's sake, the federal government should consider overlooking these run-of-the-mill tax deductions in favor of a new rule focused only on state tax credits. Because such a distinction is not included in current law, however, this would likely require legislative action rather than new guidance or a regulation from the executive branch.[64] The IRS or Treasury Department would have a difficult time explaining why the federal charitable deduction must now be reduced when some types of tax benefits are received (e.g., large state tax credits, including the new workaround credits) but not others (e.g., smaller state tax credits, state tax deductions, or perhaps even the federal deduction itself).

One possible template for federal legislative action is Rep. Terri Sewell's H.R. 4269, the *Public Funds for Public Schools Act.* [65] The bill, which was introduced prior to the enactment of the TCJA, deals only with state tax subsidies for donations to private K-12 school voucher funds. These types of donations were, and still are, the most common type of tax-credit-related abuse of the federal charitable deduction as they allow so-called "donors" in at least eleven states to receive tax cuts larger than the amount they donate.[66] Under H.R. 4269, taxpayers can receive a full federal charitable deduction even for donations to private school voucher funds that benefited from a state tax deduction. But the federal deduction is reduced in cases where the state tax benefit is provided in the form of a tax credit: under a 60 percent state tax credit, for example, only the 40 percent of the donation not offset by the credit would remain federally deductible. And to prevent gaming, the bill also claws back some or all of the federal charitable deduction if states offer deductions larger than the amount donated: say 200, or 300, or even 1000 percent of the donation. The basic structure contained in this bill could be expanded to apply not just to private school voucher credits, but to state charitable tax credits more broadly.

If Congress is interested in enacting a solution that would be even simpler to administer, it could write a law that only overlooks state tax benefits equal to, say, 20 percent or less of the amount donated. This would provide a level playing field across states where even the largest state tax deductions (taken against California's top tax rate of 13.3 percent, for instance) would be allowed, as would any state credit or deduction of an equivalent amount. Any state tax benefit worth more than 20 percent of the donation, however, would require the taxpayer to calculate the precise amount of the state tax benefit they received and reduce their federal charitable deduction by a corresponding amount in order to arrive at the true "charitable" portion of the donation.

In the extreme cases of 100 percent personal income tax credits such as those received in return for donating to private school voucher funds in Alabama, Arizona, Georgia, Montana, and South Carolina, the taxpayer would receive no federal charitable deduction because the donation amount is reimbursed in full by the state. In the context of New York's new workaround credits, only the modest 15 percent of the donation not reimbursed by the state's 85 percent tax credit would be considered a charitable gift for federal tax purposes.

One drawback of this approach is that it would create a modest "cliff effect," where taxpayers who itemize at the federal level would find 20 percent state tax credits that are exempt from this new law to be more beneficial than somewhat larger state tax credits to which the law would apply. But this effect would be small in practice. For taxpayers in the top federal tax bracket of 37 percent, for instance, only credits in the range of 21-31 percent would be less beneficial than a 20 percent option. State credits of 32 percent and above would remain more beneficial than 20 percent credits despite being impacted by this new law.[67] And for states that offer, or wish to offer, credits in the range of 21-31 percent, the impact of this cliff could be mitigated by offering taxpayers the option of claiming a smaller, 20 percent credit, with the understanding that some itemizers may find it preferable to claim this smaller credit to remain below the federal threshold described above. Under the circumstances, this mild and partly avoidable cliff effect is a small price to pay for a dramatic and administratively feasible improvement to the federal charitable deduction's measurement of true charity.

But while a 20 percent limit of this type may be the most targeted option available for resolving the specific problem at issue here, Congress may also consider taking this opportunity to reopen a broader debate over the $10,000 cap on the SALT deduction.

For starters, broader reform of the SALT cap will likely be needed anyway if lawmakers wish to close other widely recognized loopholes, such as the ability of states to shift away from deductible income taxes and toward deductible payroll taxes or business taxes designed to be nearly identical in their effect.[68]

In the context of the workaround credits, any reform that puts SALT payments and charitable gifts on an even footing under federal income tax law would effectively shut down the schemes described in this report. If charitable gifts were not treated more favorably than tax payments, then states and localities would have no reason to help their residents launder the latter into the former.

Ultimately, the SALT deduction and charitable deduction are similar in adjusting for taxpayers' ability to pay federal income tax, and they often relate to funding for the same types of services, such as education and social services. While a detailed discussion of reforming itemized deductions more broadly is beyond the scope of this report, there are good reasons to consider putting these two deductions on a more even footing. Depending on the details, lifting the $10,000 SALT cap and replacing it with a broader limit on itemized deductions, or a new itemized deduction credit, could improve the yield and progressivity of the federal tax code while also ending the type of gaming outlined in this report.

CONCLUSION

Several states have responded to the new federal cap on SALT deductions by debating or enacting tax credits that allow their residents to claim federal charitable deductions on so-called "donations" that meet almost nobody's definition of genuine charity. This abuse of the federal charitable giving deduction is certainly absurd, but it is far from new and seeking to shut down the new workaround credits without impacting any existing charitable giving credits would be ill-advised. Any attempt at a narrow fix will introduce more unfairness and arbitrariness into the federal tax code without actually stopping states from exploiting this broad and long-running loophole.

The surge of interest in these workaround credits should be used as an opportunity to fix a part of the federal tax code that is long-overdue for reform. Adding a more sophisticated measure of charitable giving into the tax code—one that considers significant state tax benefits received in return for donating—is necessary to ensure that the charitable giving deduction is reserved for its original purpose of encouraging actual philanthropy, not sophisticated tax sheltering. It is well within Congress's power to implement this type of reform in an administratively simple fashion, though the ability of either the IRS or Treasury Department to do so on its own is much more doubtful.

Alternatively, Congress may consider using this debacle as an opportunity to revisit its hastily devised cap on the SALT deduction. Any itemized deduction reform that puts SALT payments and charitable donations an even footing would also have the effect of ending the type of gaming outlined in this report.

[1] Kamin, David and Gamage, David and Glogower, Ari D. and Kysar, Rebecca M. and Shanske, Darien and Avi-Yonah, Reuven S. and Batchelder, Lily L. and Fleming, J. Clifton and Hemel, Daniel Jacob and Kane, Mitchell and Miller, David S. and Shaviro, Daniel and Viswanathan, Manoj. "The Games They Will Play: Tax Games, Roadblocks, and Glitches Under the New Legislation." First published Dec. 7, 2017. Last updated Feb. 26, 2018. Available at: https://ssrn.com/abstract=3089423 (https://ssrn.com/abstract=3089423).

[2] The value of the deduction depends on the taxpayer's marginal federal income tax rate. The top tax rate for high-income taxpayers is 37 percent.

[3] Stein, Jeff. "California has a plan to skirt the GOP tax law. IRS veterans say it is likely doomed." *Washington Post Wonkblog*. Feb. 12, 2018. Available at: https://www.washingtonpost.com/news/wonk/wp/2018/02/12/california-has-a-plan-to-skirt-the-gop-tax-law-irs-veterans-say-its-doomed/ (https://www.washingtonpost.com/news/wonk/wp/2018/02/12/california-has-a-plan-to-skirt-the-gop-tax-law-irs-veterans-say-its-doomed/).

[4] State of New York. S. 7509 / A. 9509. Jan. 18, 2018. Available at: http://legislation.nysenate.gov/pdf/bills/2017/s7509c (http://legislation.nysenate.gov/pdf/bills/2017/s7509c).

[5] Indiana Department of Revenue. "Income Tax Credit for Donations to Colleges." Informational Bulletin #14. July 2015. Available at: https://www.in.gov/dor/files/ib14.pdf (https://www.in.gov/dor/files/ib14.pdf).

[6] State of New Jersey 218th Legislature. Senate, No. 1893. Enacted May 4, 2018. Available at: http://www.njleg.state.nj.us/2018/Bills/S2000/1893_R1.PDF (http://www.njleg.state.nj.us/2018/Bills/S2000/1893_R1.PDF).

[7] State of Connecticut General Assembly, Session Year 2018. Substitute Senate Bill No. 11. Available at: https://www.cga.ct.gov/asp/cgabillstatus/cgabillstatus.asp?selBillType=Bill&which_year=2018&bill_num=11 (https://www.cga.ct.gov/asp/cgabillstatus/cgabillstatus.asp?selBillType=Bill&which_year=2018&bill_num=11).

[8] Jones, Paul. "State Looks to Decouple From Federal Passthrough Deduction." *State Tax Notes*. Mar. 5, 2018.

[9] State of Oregon 79th Legislative Assembly. Senate Bill 1528. Available at: https://olis.leg.state.or.us/liz/2018R1/Downloads/MeasureDocument/SB1528/Enrolled (https://olis.leg.state.or.us/liz/2018R1/Downloads/MeasureDocument/SB1528/Enrolled).

[10] Office of the State Treasurer of California. "College Access Tax Credit Fund." Accessed Apr. 23, 2018. Available at: http://www.treasurer.ca.gov/cefa/fact_sheet.pdf (http://www.treasurer.ca.gov/cefa/fact_sheet.pdf).

[11] Davis, Carl. "State Tax Subsidies for Private K-12 Education." Institute on Taxation and Economic Policy. Oct. 12, 2016. Available at: https://itep.org/state-tax-subsidies-for-private-k-12-education/ (https://itep.org/state-tax-subsidies-for-private-k-12-education/).

[12] Jared Walczak of the Tax Foundation writes: "Public statements by the proponents of the strategy essentially admitting that as the goal would be instructive for an IRS action to disallow it." *See* Walczak, Jared. "State Strategies to Preserve SALT Deductions for High-Income Taxpayers: Will They Work?" Tax Foundation Fiscal Fact No. 569. Jan. 5, 2018. Available at: https://taxfoundation.org/state-strategies-preserve-state-and-local-tax-deduction/ (https://taxfoundation.org/state-strategies-preserve-state-and-local-tax-deduction/). And Eric Rasmusen of Indiana University writes, regarding a hypothetical school voucher tax credit: "He does receive something of value from a third party, but that is okay. This is clearly not an attempt to use state laws to reduce the taxes of West Dakota residents." *See* Rasmusen, Eric Bennett. "Getting Around the State and Local Tax Deduction Limit." Kelley School of Business Research Paper No. 18-8. Jan. 9, 2018. Available at: https://ssrn.com/abstract=3099296 (https://ssrn.com/abstract=3099296).

[13] Crain, Trisha Powell. "$30 million in AAA tax credits already claimed for 2018." AL.com. Apr. 27, 2018. Available at: http://www.al.com/news/index.ssf/2018/04/30_million_in_aaa_tax_credits.html (http://www.al.com/news/index.ssf/2018/04/30_million_in_aaa_tax_credits.html).

[14] Davis, Carl. "Tax Bill Would Increase Abuse of Charitable Giving Deduction, with Private K-12 Schools as the Biggest Winners." Institute on Taxation and Economic Policy. Dec. 14, 2017. Available at: https://itep.org/tax-bill-would-increase-abuse-of-charitable-giving-deduction-with-private-k-12-schools-as-the-biggest-winners/ (https://itep.org/tax-bill-would-increase-abuse-of-charitable-giving-deduction-with-private-k-12-schools-as-the-biggest-winners/).

[15] Ely, Bruce, Page Stalcup, Lesley Searcy, and Bri Jackson. "The New Federal Tax Law and Tax Credit Scholarship Donation Benefits for Alabama Taxpayers." Presentation for the Alabama Opportunity Scholarship Fund. Feb. 16, 2018. Available at: https://alabamascholarshipfud.org/_pdfs/Tax_Credit_Scholarship_Donation_Webinar_02_16_2018.pdf (https://alabamascholarshipfud.org/_pdfs/Tax_Credit_Scholarship_Donation_Webinar_02_16_2018.pdf). Hindsman, Todd. "Alabama Accountability Act – Tax Planning Opportunity for You." Barfield, Murphy, Shank & Smith LLC. Feb. 1, 2018. Available at: http://bmss.com/alabama-accountability-act-tax-planning-opportunity/ (http://bmss.com/alabama-accountability-act-tax-planning-opportunity/).

[16] For some discussion of this point, see pages 4 and 16 of: Colinvaux, Roger. "Failed Charity: Taking State Tax Benefits into Account for Purposes of the Charitable Deduction." Buffalo Law Review, Forthcoming. Apr. 30, 2018. Available at: https://ssrn.com/abstract=3172179 (https://ssrn.com/abstract=3172179).

[17] Rasmusen, Eric Bennett. "Getting Around the State and Local Tax Deduction Limit." Kelley School of Business Research Paper No. 18-8. Jan. 9, 2018. Available at: https://ssrn.com/abstract=3099296 (https://ssrn.com/abstract=3099296). Grewal, Andy. "Can States Game the Republican Tax Bill with the Charitable Contribution Strategy?" Notice & Comment, A Blog from the Yale Journal on Regulation. Jan. 3, 2018. Available at: http://yalejreg.com/nc/can-states-game-the-republican-tax-bill-with-the-charitable-contribution-strategy/ (http://yalejreg.com/nc/can-states-game-the-republican-tax-bill-with-the-charitable-contribution-strategy/). Walczak, Jared. "State Strategies to Preserve SALT Deductions for High-Income Taxpayers: Will They Work?" Tax Foundation Fiscal Fact No. 569. Jan. 5, 2018. Available at: https://taxfoundation.org/state-strategies-preserve-state-and-local-tax-deduction/ (https://taxfoundation.org/state-strategies-preserve-state-and-local-tax-deduction/). Faber, Peter L. "Do Charitable Contributions Avoid The TCJA SALT Deduction Limit?" State Tax Notes. Apr. 23, 2018.

[18] Faber, Peter L. "Do Charitable Contributions Avoid The TCJA SALT Deduction Limit?" State Tax Notes. Apr. 23, 2018.

[19] Pudelski, Sasha and Carl Davis. "Public Loss, Private Gain: How School Voucher Tax Shelters Undermine Public Education." AASA and ITEP. May 17, 2017. Available at: https://itep.org/public-loss-private-gain-how-school-voucher-tax-shelters-undermine-public-education/ (https://itep.org/public-loss-private-gain-how-school-voucher-tax-shelters-undermine-public-education/).

[20] Bankman, Joseph and Gamage, David and Goldin, Jacob and Hemel, Daniel Jacob and Shanske, Darien and Stark, Kirk J. and Ventry, Dennis J. and Viswanathan, Manoj. "Federal Income Tax Treatment of Charitable Contributions Entitling Donor to a State Tax Credit." UCLA School of Law, Law-Econ Research Paper No. 18-02; UC Hastings Research Paper No. 264. Jan. 8, 2018. Available at: https://ssrn.com/abstract=3098291 (https://ssrn.com/abstract=3098291).

[21] Ibid.

[22] Credits for donating to school voucher organizations tend to offer the highest rates of return, with reimbursements up to 100 percent of the amount donated. But credits for donating to other causes are large enough that the IRS or Treasury would find it exceedingly difficult to ignore them entirely in targeted action. While it may be reasonable for the IRS to treat 100 percent credits differently than credits in the range of 1 to 99 percent on the grounds that 100 percent credits involve zero financial sacrifice by the donor, drawing a bright line at any other specific percentage is likely impossible via the regulatory process and is a task best left to Congress. This helps explain why many of the new workaround credits are set at levels somewhat below 100 percent. It will be difficult for the IRS to treat New York's 85 percent workaround credit less favorably than Alabama's 100 percent voucher credit or even Indiana's 50 percent credit for donating to institutions of higher education.

[23] State of New York. S. 7509 / A. 9509. Jan. 18, 2018. Available at: http://legislation.nysenate.gov/pdf/bills/2017/s7509c (http://legislation.nysenate.gov/pdf/bills/2017/s7509c).

[24] State of New Jersey 218th Legislature. Senate, No. 1893. Enacted May 4, 2018. Available at: http://www.njleg.state.nj.us/2018/Bills/S2000/1893_R1.PDF (http://www.njleg.state.nj.us/2018/Bills/S2000/1893_R1.PDF).

[25] State of Illinois 100th General Assembly. House Bill 4237. Introduced Jan. 11, 2018. Available at: http://www.ilga.gov/legislation/BillStatus.asp?DocNum=4237&GAID=14&DocTypeID=HB&LegId=108676&SessionID=91&GA=100 (http://www.ilga.gov/legislation/BillStatus.asp?DocNum=4237&GAID=14&DocTypeID=HB&LegId=108676&SessionID=91&GA=100).

[26] State of Rhode Island, Session Year 2018. S. 2216. Feb. 1, 2018. Available at: http://webserver.rilin.state.ri.us/BillText/BillText18/SenateText18/S2216.pdf (http://webserver.rilin.state.ri.us/BillText/BillText18/SenateText18/S2216.pdf).

[27] Council of the District of Columbia. B22-0667. Introduced Jan. 23, 2018. Available at: http://lims.dccouncil.us/Legislation/B22-0667 (http://lims.dccouncil.us/Legislation/B22-0667).

[28] State of Oregon 79th Legislative Assembly. Senate Bill 1528. Available at: https://olis.leg.state.or.us/liz/2018R1/Downloads/MeasureDocument/SB1528/Enrolled (https://olis.leg.state.or.us/liz/2018R1/Downloads/MeasureDocument/SB1528/Enrolled).

[29] Office of the State Treasurer of California. "College Access Tax Credit Fund." Accessed Apr. 23, 2018. Available at: http://www.treasurer.ca.gov/cefa/fact_sheet.pdf (http://www.treasurer.ca.gov/cefa/fact_sheet.pdf).

[30] Arkansas Economic Development Commission. "Rules." May 4, 2016. Available at: http://www.arkansasedc.com/sites/default/files/content/users/lcogbill/2016_aedc_rules_book_may_4_2016.pdf (http://www.arkansasedc.com/sites/default/files/content/users/lcogbill/2016_aedc_rules_book_may_4_2016.pdf).

[31] Tagami, Ty. "Lawmakers debate tax credit for school 'innovation' fund." *The Atlanta Journal-Constitution.* Mar. 21, 2017. Available at: https://www.ajc.com/news/state--regional-education/lawmakers-debate-tax-credit-for-school-innovation-fund/0xuUPUvO8bv64uxrrVPbPN/ (https://www.ajc.com/news/state--regional-education/lawmakers-debate-tax-credit-for-school-innovation-fund/0xuUPUvO8bv64uxrrVPbPN/).

[32] Missouri Department of Agriculture. "Agricultural Products Utilization Contributor Tax Credit Program." Accessed Apr. 23, 2018. Available at: http://agriculture.mo.gov/abd/financial/agproductcontr.php (http://agriculture.mo.gov/abd/financial/agproductcontr.php).

[33] Oregon Department of Education, Early Learning Division. "Child Care Contribution Tax Credit Overview." Accessed Apr. 23, 2018. Available at: https://oregonearlylearning.com/administration/tax-credit/ (https://oregonearlylearning.com/administration/tax-credit/).

[34] Examples include Colorado, Delaware, Georgia, Maryland, and Massachusetts. See Appendix A of: Bankman, Joseph and Gamage, David and Goldin, Jacob and Hemel, Daniel Jacob and Shanske, Darien and Stark, Kirk J. and Ventry, Dennis J. and Viswanathan, Manoj. "Federal Income Tax Treatment of Charitable Contributions Entitling Donor to a State Tax Credit." UCLA School of Law, Law-Econ Research Paper No. 18-02; UC Hastings Research Paper No. 264. Jan. 8, 2018. Available at: https://ssrn.com/abstract=3098291 (https://ssrn.com/abstract=3098291).

[35] Indiana Department of Revenue. "Income Tax Credit for Donations to Colleges." Informational Bulletin #14. July 2015. Available at: https://www.in.gov/dor/files/ib14.pdf (https://www.in.gov/dor/files/ib14.pdf).

[36] A list of "qualified educational entities" in Idaho is printed on page 25 of the state's 2017 income tax instruction booklet, available at: https://tax.idaho.gov/forms/EIN00046_10-12-2010.pdf (https://tax.idaho.gov/forms/EIN00046_10-12-2010.pdf).

[37] La. Rev. Stat. Ann. §47:37. Available at: http://www.legis.la.gov/legis/Law.aspx?d=102097 (http://www.legis.la.gov/legis/Law.aspx?d=102097)

[38] "Enterprise Zone Administrators." ChooseColorado.com. Accessed Apr. 23, 2018. Available at: https://choosecolorado.com/doing-business/incentives-financing/ez/administrators/ (https://choosecolorado.com/doing-business/incentives-financing/ez/administrators/).

[39] Neb. Rev. Stat. §13-203.

[40] Indiana Department of Revenue. "Indiana College Credit." Schedule CC-40. State Form 20152. R13 / 9-17. 2017. Available at: https://www.in.gov/dor/files/20152-2017.pdf (https://www.in.gov/dor/files/20152-2017.pdf).

[41] State of New York. S. 7509 / A. 9509. Jan. 18, 2018. Available at: http://legislation.nysenate.gov/pdf/bills/2017/s7509c (http://legislation.nysenate.gov/pdf/bills/2017/s7509c).

[42] Julian, Sarah. "Supporting innovation in Oklahoma's rural schools." Oklahoma Policy Institute, guest blog post. Dec. 10, 2014. Available at: https://okpolicy.org/supporting-innovation-oklahomas-rural-schools-guest-post-sarah-julian/ (https://okpolicy.org/supporting-innovation-oklahomas-rural-schools-guest-post-sarah-julian/).

[43] State of Connecticut General Assembly, Session Year 2018. Substitute Senate Bill No. 11. Available at: https://www.cga.ct.gov/asp/cgabillstatus/cgabillstatus.asp?selBillType=Bill&which_year=2018&bill_num=11 (https://www.cga.ct.gov/asp/cgabillstatus/cgabillstatus.asp?selBillType=Bill&which_year=2018&bill_num=11).

[44] Missouri Department of Economic Development. "Innovation Campus Program." Accessed Apr. 23, 2018. Available at: https://ded.mo.gov/programs/community/innovation-campus-program (https://ded.mo.gov/programs/community/innovation-campus-program).

[45] NetWork Kansas. "About Us." NetWorkKansas.com Accessed Apr. 23, 2018. Available at: https://www.networkkansas.com/about (https://www.networkkansas.com/about).

[46] Kansas Department of Commerce. "Network Kansas." KansasCommerce.gov. Accessed Apr. 23, 2018. Available at: https://www.kansascommerce.gov/209/NetWork-Kansas (https://www.kansascommerce.gov/209/NetWork-Kansas).

[47] Cultural Trust. "Who We Are." CulturalTrust.org. Accessed Apr. 23, 2018. Available at: http://culturaltrust.org/about-us/who-we-are/ (http://culturaltrust.org/about-us/who-we-are/).

[48] South Carolina Research Authority. "How to Contribute." SCRA.org. Accessed Apr. 23, 2018. Available at: https://scra.org/what-we-do/support-entrepreneurs/how-to-contribute (https://scra.org/what-we-do/support-entrepreneurs/how-to-contribute).

[49] South Carolina Department of Revenue. "Exceptional SC." DOR.SC.gov. Accessed Apr. 23, 2018. Available at: https://dor.sc.gov/exceptional-sc (https://dor.sc.gov/exceptional-sc).

[50] Faber, Peter L. "Do Charitable Contributions Avoid The TCJA SALT Deduction Limit?." State Tax Notes. Apr. 23, 2018.

[51] Illinois is the most recent state to enact such a credit. The other seventeen states are identified in: Davis, Carl. "State Tax Subsidies for Private K-12 Education." Institute on Taxation and Economic Policy. Oct. 12, 2016. Available at: https://itep.org/state-tax-subsidies-for-private-k-12-education/ (https://itep.org/state-tax-subsidies-for-private-k-12-education/).

[52] See Appendix A of: Bankman, Joseph and Gamage, David and Goldin, Jacob and Hemel, Daniel Jacob and Shanske, Darien and Stark, Kirk J. and Ventry, Dennis J. and Viswanathan, Manoj. "Federal Income Tax Treatment of Charitable Contributions Entitling Donor to a State Tax Credit." UCLA School of Law, Law-Econ Research Paper No. 18-02; UC Hastings Research Paper No. 264. Jan. 8, 2018. Available at: https://ssrn.com/abstract=3098291 (https://ssrn.com/abstract=3098291). A few examples of such programs include tax credits for contributions to the following programs: Arizona foster care, Colorado child care, Idaho youth facilities and substance abuse centers, Missouri child services and maternity homes, and Utah disability services.

[53] Missouri Department of Social Services. "Residential Treatment Tax Credit." DSS.MO.gov. Accessed Apr. 23, 2018. Available at: https://dss.mo.gov/dfas/taxcredit/restreatment.htm (https://dss.mo.gov/dfas/taxcredit/restreatment.htm).

[54] Missouri Department of Economic Development. "Youth Opportunity Program." DED.MO.gov. Accessed Apr. 23, 2018. Available at: https://ded.mo.gov/programs/community/YOP (https://ded.mo.gov/programs/community/YOP).

[55] Indiana Department of Revenue. "Individual Development Account Tax Credit Application." Form IDA-10/20. SF 48770. R2/8-05. Available at: https://forms.in.gov/download.aspx?id=2693 (https://forms.in.gov/download.aspx?id=2693).

[56] California Legislature, 2017-2018 Regular Session. Assembly Bill No. 2217. Amended May 2, 2018. Available at: https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201720180AB2217 (https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201720180AB2217).

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[58] Rasmusen, Eric Bennett. "Getting Around the State and Local Tax Deduction Limit." Kelley School of Business Research Paper No. 18-8. Jan. 9, 2018. Available at: https://ssrn.com/abstract=3099296 (https://ssrn.com/abstract=3099296).

[59] Faber, Peter L. "Comment on Professor Stark's Prompt." 9 Colum. J. Tax L. Tax Matters 9. Available at: https://taxlawjournal.columbia.edu/article/comment-on-professor-starks-prompt/ (https://taxlawjournal.columbia.edu/article/comment-on-professor-starks-prompt/).

[60] Faber, Peter L. "Do Charitable Contributions Avoid The TCJA SALT Deduction Limit?" State Tax Notes. Apr. 23, 2018.

[61] Institute on Taxation and Economic Policy. "State Treatment of Itemized Deductions." Jun. 2, 2016. Available at: https://itep.org/state-treatment-of-itemized-deductions-1/ (https://itep.org/state-treatment-of-itemized-deductions-1/).

[62] Bankman, Joseph, David Gamage, Jacob Goldin, Daniel J. Hemel, Darien Shanske, Kirk J. Stark, Dennis J. Ventry Jr., and Manoj Viswanathan. "Caveat IRS: Problems With Abandoning the Full Deduction Rule." Tax Notes. May 7, 2018.

[63] Ibid.

[64] Ibid.

[65] 115th US Congress (2017-2018). "Public Funds for Public Schools Act." H.R. 4269. Introduced Nov. 7, 2017. Another aspect of this bill relates to donations of stock or other property, which some taxpayers can effectively "sell," tax-free, by donating the property to a nonprofit and then receiving a full payment in the form of tax-free state charitable tax credits. This type of abuse is discussed in more detail in: Davis, Carl. "Tax Bill Would Increase Abuse of Charitable Giving Deduction, with Private K-12 Schools as the Biggest Winners." Institute on Taxation and Economic Policy. Dec. 14, 2017. Available at: https://itep.org/tax-bill-would-increase-abuse-of-charitable-giving-deduction-with-private-k-12-schools-as-the-biggest-winners/ (https://itep.org/tax-bill-would-increase-abuse-of-

charitable-giving-deduction-with-private-k-12-schools-as-the-biggest-winners/). Davis, Carl. "Private School Voucher Credits Offer a Windfall to Wealthy Investors in Some States." Institute on Taxation and Economic Policy. Aug. 30, 2017. Available at: https://itep.org/private-school-voucher-credits-offer-a-windfall-to-wealthy-investors-in-some-states/ (https://itep.org/private-school-voucher-credits-offer-a-windfall-to-wealthy-investors-in-some-states/).

[66] Those states are Alabama, Arizona, Georgia, Kansas, Louisiana, Montana, Oklahoma, Pennsylvania, Rhode Island, South Carolina, and Virginia. Louisiana's credit became newly profitable because of recent state legislative changes and is not described in the following report: Davis, Carl. "Tax Bill Would Increase Abuse of Charitable Giving Deduction, with Private K-12 Schools as the Biggest Winners." Institute on Taxation and Economic Policy. Dec. 14, 2017. Available at: https://itep.org/tax-bill-would-increase-abuse-of-charitable-giving-deduction-with-private-k-12-schools-as-the-biggest-winners/ (https://itep.org/tax-bill-would-increase-abuse-of-charitable-giving-deduction-with-private-k-12-schools-as-the-biggest-winners/).

[67] Under this potential law, a 32 percent credit would result in the taxpayer being able to deduct 68 percent of their donation at the federal level. For a high-income taxpayer deducting $68 of a $100 donation against a 37 percent federal tax rate, the federal savings associated with donating would be $25.16 which, when added to the $32 state tax credit, would result in $57.16 in tax savings overall. For a high-income taxpayer receiving only a 20 percent state credit and deducting the full $100 at the federal level, the savings would be $20 at the state level and $37 at the federal level, or a slightly smaller $57 overall.

[68] Kamin, David and Gamage, David and Glogower, Ari D. and Kysar, Rebecca M. and Shanske, Darien and Avi-Yonah, Reuven S. and Batchelder, Lily L. and Fleming, J. Clifton and Hemel, Daniel Jacob and Kane, Mitchell and Miller, David S. and Shaviro, Daniel and Viswanathan, Manoj. "The Games They Will Play: Tax Games, Roadblocks, and Glitches Under the New Legislation." First published Dec. 7, 2017. Last updated Feb. 26, 2018. Available at: https://ssrn.com/abstract=3089423 (https://ssrn.com/abstract=3089423).

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Robert Shannon

From: Robert Shannon
Sent: Friday, June 01, 2018 9:35 AM
To: Brian Scanlan; Rudolf Boonstra; Tom Madigan; Melissa Rubenstein; tshanley@wyckoff-nj.com; Rob Landel
Cc: Diana McLeod
Subject: FW: Draft SALT regulations for Charitable Contributions
Attachments: SALT.docx

SCANNED
JUN 01 2018
RE Draft SALT Regulations for Charitable Contri.

Dear Team Wyckoff, Diana and I separately took the attachment home last night and studied it and this morning came to the same conclusions. Please take some time to review it. I will leave a paper copy in your bin today. It is a voluminous, significant and excessive. It will result in increased cost on a daily basis, acting fee increase, a compliance issue, a financial issue and we will have to perform a shared service as the fund administrator for the 2 schools and the county it will result in even more work. It will impact refunds, taxpayers have to sign a release that we make no reference to its IRS status, this will make more folks visit the office. When they pay and the donations are applied, we have to send them a separate letter advising them it was applied to the donation they designated. A service charge can be applied and this will become a source of dispute. This may result in the need for an extra staff person. We will further review it and work through the Finance committee. Bob

Attention Township Committee Members: This email is for informational purposes only. Emails must not involve decision making or deliberative function of the governing body.

Bob Shannon
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From: njmma-mt@googlegroups.com [mailto:njmma-mt@googlegroups.com] **On Behalf Of** Alan Zalkind
Sent: Thursday, May 31, 2018 2:35 PM
To: njmma-mt@googlegroups.com
Subject: Draft SALT regulations for Charitable Contributions

Dear NJMMA Members:

I am attaching the draft regulations I received from Jason Martucci regarding SALT regulations and charitable contributions for your review and comment.

Comments are due to DLGS before the effective date of July 3rd.

Please forward any comments you may regarding the attached and I will share them with the Board for their review and consideration.

I suspect that these regulations will also be discussed at our NJMMA Conference scheduled for June 20th.

Thank you

Alan

Alan Zalkind, Director
Center for Government Services
303 George Street, 6th fl.
New Brunswick, NJ 08901
732-932-3640 x 640
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SALT Charitable Contribution Law Implementation – 052318 Revised

N.J.A.C. 5:30 Provisions

5:30-8 Financial Administration

5:30-8.9 Annual Financial Statement; reporting requirement for charitable funds

(a) For a municipality's or county's current year property tax levy, the Annual Financial Statement shall report any charitable fund donations that are creditable toward the current year property tax levy as an offset to same, including any spillover fund proceeds that may be credited toward the current year property tax levy.

(b) For county and school district taxes payable by a municipality, a municipality's Annual Financial Statement shall reflect any offset resulting from a county or school district charitable fund, including any spillover fund proceeds.

5:30-18 Municipal and County Charitable Funds

5:30-18.1 Definitions

"Administrative fee" means a fee to defray the administrative costs of operating a municipal or county charitable fund

"Annual credit-eligible donation cap" means the maximum amount of donations in a particular charitable fund which may be credited against an annual property tax bill.

"Charitable fund" means a fund for one or more specific public purposes; this term shall be inclusive of a spillover fund.

"Custodian of public funds" means the chief financial officer of a municipality or county, or whomever is designated as the custodian of public funds for a school district.

"Delinquent taxpayer" or "delinquent donor" shall mean a donor who is delinquent on property taxes and/or municipal charges billed by the municipality from which the donor seeks to apply a creditable charitable fund donation. For purposes of this section, these terms shall include a taxpayer whom has had their delinquent taxes and/or municipal charges purchased by a lienholder at a tax sale.

"Individual credit-eligible donation cap" means the maximum dollar amount that may be credited against the municipal, county, or school property taxes of an individual property owner.

"Local unit" means a municipality, county, or school district.

"Spillover fund" means a fund corresponding to a charitable fund that holds donations for application against future annual property tax bills.

5:30-18.2 Creation of a charitable fund; specified public purposes

(a) A municipality may establish one or more charitable funds by ordinance; a county may establish one or more charitable funds by resolution or ordinance, as appropriate. The resolution or ordinance shall:

1. set forth the name of the charitable fund, which shall conform to the specific purpose or purposes of the fund;
2. the initial annual credit-eligible donation cap and individual credit-eligible cap, which may be amended by resolution or ordinance, as appropriate, in subsequent years;
3. the fee to be charged by the municipality or county for administering the charitable fund.

(b) A charitable fund shall be dedicated to one or more of the following public purposes:

1. Public Safety
2. Capital Improvement
3. Public Works
4. Public Health
5. Social Services
6. Housing and Code Enforcement
7. Redevelopment
8. Recreation
9. Open Space
10. Public Library

(c) A charitable fund dedicated to the purpose of public safety may be utilized for expenses relating to police, fire, emergency medical services, office of emergency management, and lifeguards. A county may also fund its sheriff's office through a public safety charitable fund.

(d) A charitable fund dedicated to the purpose of capital improvement may be utilized for any construction, reconstruction, demolition, or alteration work which has a useful life of at least five years, along with the payment of any debt service connected with same.

(e) A charitable fund dedicated to the purpose of public works may be utilized for the routine maintenance of infrastructure and public facilities within the municipality or county.

(f) A public library or open space charitable fund may be utilized for the same purposes as funds raised through a library tax or open space tax. Creditable donations made for said purposes shall be applied against the municipality's or county's open space tax or library tax.

(g) A charitable fund may not be established for a public purpose that is solely funded by revenues other than municipal or county property taxes.

(h) Each county or school district that creates a charitable fund, and a corresponding spillover fund if any, shall

(i) Each charitable fund shall have its own dedicated bank account, which shall be with a depository subject to the Governmental Unit Deposit Protection Act, P.L. 1970, c.236 (N.J.S.A. 17:9-41 et seq.). The bank account shall be in the name of the municipality or county establishing the charitable fund. If a county or school district shares services with a municipality to have donor funds initially collected by the tax collector's office, the bank accounts for the county's or school district's charitable funds and any associated spillover funds shall be kept in one of the municipality's depositories.

5:30-18.3 Annual cap on total donations to charitable fund that are creditable toward property taxes

(a) Prior to the beginning of each fiscal year, the governing body of a municipality or county shall establish an annual credit-eligible donation cap for each charitable fund; except that for 2018 the governing body may establish an annual credit-eligible donation cap no later than the date on which each charitable fund begins to accept donations. Municipalities with calendar year budgets, along with counties, may amend a charitable fund's annual credit-eligible donation cap to reflect the estimate of the current year tax levy starting in 2019.

(b) The annual credit-eligible donation cap for the subsequent budget year shall not exceed 85 percent of the total tax levy attributable to the specific purpose or purposes of one or more charitable funds in the current budget year.

(c) The administrative fee charged by a local unit to a donor pursuant to N.J.A.C. 5:30-18.5 shall not be creditable towards the donor's property tax obligation.

(d) The annual credit-eligible donation cap shall not be construed to limit all donations to the charitable fund; rather the above-referenced caps shall only limit the amount of donations that are credit-eligible in relation to property tax payments.

5:30-18.4 Cap on individual donation to charitable fund creditable toward property taxes

(a) The governing body of a municipality or county shall establish an individual credit-eligible donation cap for each charitable fund, which shall set the maximum donation amount from an individual or entity that is eligible for property tax credit in a given year. The individual credit-eligible donation cap shall not be construed to limit all donations to the charitable fund; rather the above-referenced caps shall only limit the amount of donations that are credit-eligible in relation to property tax payments.

5:30-18.5 Administrative Fees

(a) To defray the cost of operating a charitable fund, a municipality or county may charge the donor an administrative fee of no more than five percent (5%) of the donation. The remaining balance of the donation shall be creditable to a donor's annual property tax obligation subject to the annual creditable donation cap and the individual creditable donation cap.

(b) The municipality may charge a county or school district an administrative fee to defray administrative expenses attributable to the tax collector's office and municipal finance officer's office as a result of the county or school district's charitable fund or funds. This administrative fee shall not be greater than two percent (2%) of the donation creditable to an annual property tax bill or quarterly installment thereof, as applicable, and shall be a component of any administrative fee charged to the donor by a county or school district.

(c) For those charitable fund donations made without regard to being credited against a donor's property tax obligation, the administrative fee charged shall be no greater than 3% of the total donation. No portion of the fee shall be paid to the municipality for purposes of defraying the cost of crediting an annual property tax bill.

(d) Administrative fee proceeds may only be utilized for the following expenses:

1. Salaries and employee benefits for personnel assigned to a charitable fund, or fees for shared services, in an amount proportionate to the time spent in performing work for a charitable fund as supported by detailed time records;

2. Fees charged to a county by a municipality to defray administrative costs attributable to the tax collector's office and municipal finance officer's office, which may not be more than two percent (2%) of the donation creditable to an annual property tax bill or quarterly installment thereof, as applicable;

3. Direct or proportional costs in support of a charitable fund such as equipment, supplies, office equipment maintenance, standardized forms, and printing;

4. Legal fees directly relating to a charitable fund; and

5. Fees for the annual audit of a charitable fund by an independent auditor.

5:30-18.6 Spillover fund

(a) The ordinance or resolution creating a charitable fund may establish a separate spillover fund for the same specified purpose or purposes as the corresponding charitable fund in the event the amount of the donation exceeds the amount that can be credited toward the donor's annual municipal or county property tax obligation.

(b) The municipality or county may charge an administrative fee in connection with a spillover fund pursuant to the provisions of N.J.A.C. 5:30-18.5. If the municipality or county charges an administrative fee, said fee shall be deducted from the total donation, and the remaining balance shall be deposited into the spillover fund for purposes of carrying the remaining donation forward to be credited against one or more subsequent annual property tax bills.

(c) Creditable donations in a spillover fund shall be applied to consecutive annual property tax bills until exhausted; except that donations in a spillover fund shall not be credited against more than five (5) consecutive annual property tax bills issued for a specific parcel.

(d) Monies in a spillover fund shall be utilized by a municipality or county solely for the budget year corresponding to the year in which a taxpayer will receive a credit against their municipal or county purposes property taxes.

5:30-18.7 Administration of charitable and spillover funds; custodian of public funds as fund administrator

(a) The custodian of public funds shall administer a municipality's and county's charitable funds and spillover funds, if any. Responsibilities shall include, but are not necessarily limited to:

1. Disbursement of funds donated to charitable funds and any spillover funds in accordance with their specified public purposes;

2. Investing donated funds pursuant to the cash management plan adopted by the municipal or county governing body, so long as the investments do not interfere with the ability to use the donated funds for their specified public purpose;

3. Ensuring compliance with applicable State regulations governing accounting, audits, budgeting, and financial administration; and

4. Ensuring compliance with applicable federal regulations governing non-profit institutions.

(b) Local units may not jointly administer a charitable fund or spillover fund; however, a chief financial officer who serves a municipality by virtue of a shared services agreement shall be the fund administrator for the charitable and spillover funds of the municipality receiving the service.

(c) A county or school district may enter into a shared services agreement with a constituent municipality to have the municipal tax collector's office collect donations and transmit said funds to the fund administrator.

5:30-18.8 Reporting charitable fund donations for application to annual property taxes

(a) On an annual basis, the governing body of a municipality shall adopt a resolution setting a deadline by which local unit creditable donations must be reported to the tax collector in order to be applied to the next upcoming annual property tax bill.

(b) The municipal governing body has the sole discretion to permit the application of creditable donations against an annual property tax bill that has already been issued. In order to permit the application of creditable donations against an annual property tax bill that has already been issued, the governing body shall adopt on an annual basis a resolution setting a deadline by which creditable donations must be reported to the tax collector in order to be applied to the next upcoming quarterly property tax installment. The deadline shall be no earlier than one (1) month prior to the installment due date regardless of whether the municipality has established a grace period for quarterly property tax payments.

(c) Donations reported after the deadline set by the governing body must be applied to the annual property tax bill issued the following year or the next quarterly due date, as applicable.

5:30-18.9 Information the donor must provide in connection with their donation; payment method

(a) When making a donation to a charitable fund, the donor must provide the local unit's fund administrator or their designee with, at minimum, the following:

1. Name, mailing address, email address and telephone number of the donor;

2. The name of the charitable fund or funds being donated to;

3. To each charitable fund:

   i. The total amount of the contribution;

   ii. The date on which the contribution was made and, if applicable, the date on which the contribution cleared;

   iii. The total creditable portion of the contribution and, if the donor seeks a credit against multiple parcels within the municipality, the amounts that the donor seeks to credit against each parcel;

iv. The block, lot, qualifier, and property address of each parcel located within the local unit for which the donor seeks a credit against the annual property tax obligation, along with a copy of the most recent tax bill for each parcel;

v. A certification that the donor is not delinquent on their property taxes or municipal charges; and

vi. The annual tax bill, and if applicable, the quarter or quarters, against which the credit should be applied.

(b) At the discretion of the municipality or county, the donor may make a donation by any of the following means:

1. Cash

2. Money order;

3. Check, including cashier's check, certified check, electronic check, or personal check;

4. Automated clearing house (ACH) transfer;

5. Wire transfer; or

6. Credit or debit card.

(c) The donor may not place any additional restrictions on the use of creditable charitable fund contributions.

5:30-18.10 Circumstances when a creditable charitable donation exceeds the amount that can be credited against a donor's annual property tax bill; refunds to donors

(a) When an otherwise creditable donation to a municipal or county charitable fund exceeds the annual donation cap or individual donation cap, the municipality or county shall give the donor at least 10 business days from the date the municipality or county notifies the donor of the overage to either

1. Rescind the non-creditable portion of the donation and elect a refund of the balance (excluding the administrative fee deducted from the creditable portion of the donation); or

2. Authorize transfer of the balance of the donation to another charitable fund, if one exists, with instructions on how to apply the balance to multiple parcels, if any; and/or

3. Authorize the transfer the balance of the donation to a spillover fund, if one exists, with instructions on how to apply the balance to multiple parcels, if any; or

4. Allow the municipality or county charitable fund to retain the non-creditable portion of the donation.

(b) In the event a donor fails to elect either of the options set forth in subsection (a) within 10 business days of notification, the fund administrator shall deem the non-creditable portion of the donation rescinded and a refund shall be issued to the donor pursuant to subsection (a)(1).

(c) At the time a donation is made, the donor may waive the 10 business day decision period set forth in subsection (a) by instructing the municipality or county on the treatment of the portion of the donation that is not creditable (except for the administrative fee).

(d) Any refund of a charitable donation to a donor by a municipality or county shall be authorized pursuant to N.J.S.A. 40A:5-17; except that the governing body of a municipality or county may, pursuant to N.J.S.A. 40A:5-17.1 authorize the fund administrator to refund to a donor sums of less than $10.00. An Internal Revenue Service 1099 form, Internal Revenue Service W-9 form, and an amended receipt shall be issued to the donor upon the donor supplying their Social Security Number and/or IRS tax identification number.

(d) In the event an otherwise creditable donation cannot be applied to a donor's property tax obligation due to the donor being delinquent on their property taxes or other municipal charges, the entirety of the donation shall be refunded to the donor after deducting the administrative fee.

(e) If the tax collector finds that the credit toward a donor's annual property tax obligation should be adjusted downward, the donor may elect to either of the options set forth in subsection (a), as available.

(f) Refunds of charitable donations, including donations that have been applied to a donor's annual property tax obligation or deposited into a spillover fund for said purpose, shall not be issued by a municipality or county to the donor

5:30-18.11 No representations as to Internal Revenue Service treatment of charitable fund contributions

(a) A municipality or county may not make any representations to a donor or prospective donor concerning Internal Revenue Service treatment of donations made to a charitable fund.

(b) When donating to a charitable fund, the donor shall sign a statement acknowledging that the municipality or county makes no representations with respect to the treatment of charitable fund donations by the Internal Revenue Service.

5:30-18.12 Receipt to donor from a charitable fund regarding donation

(a) A donor must be provided by the municipality or county a receipt in connection with their donation to a municipal or county charitable fund. This receipt must contain, at minimum, the following information

1. Name and mailing address of the donor;

2. The total amount of the charitable contribution;

3. The date on which the contribution was made and, if applicable, the date on which the contribution cleared;

4. The percentage and dollar amount of the administrative fee as a component of the donor's charitable fund contribution;

5. The block, lot, qualifier, and property address of each parcel located within the local unit, if any, for which the donor seeks a credit against the annual property tax obligation;

6. The donation amount which is creditable against the donor's annual municipal or county property tax obligation;

7. A statement that no goods or services were provided in exchange for this donation; and

8. A statement that the municipality or county makes no representations with respect to the treatment of charitable fund donations by the Internal Revenue Service.

(b) A municipality or county may elect to provide an summary receipt at the request of the donor featuring, at minimum, only the information set forth in subsection (a)(1) through (a)(3) and (a)(7).

(c) If a portion of a charitable donation gets deposited into a spillover fund established by the municipality or county, the donor shall be provided a receipt at the outset with the following information in addition to that required under subsection (a)(1) through (a)(3) and (a)(7) through (a)(8):

1. The dollar amount of the portion of the donation deposited into the spillover fund; and

2. The block, lot, qualifier, and property address of each parcel located within the local unit, if any, for which the donor seeks a credit against the annual property tax obligation from the portion of the donation deposited in the spillover fund.

5:30-18.13 Charitable funds to function as dedicated trust fund without independent spending authority; impact on property tax levy cap

(a) The fund administrator of a municipal or county charitable fund shall deposit charitable fund contributions into a dedicated trust fund without independent spending authority.

(b) The creation of a charitable contribution fund shall not impact a municipality's or county's property tax levy cap calculation.

5:30-18.14 The reporting of creditable donations to the tax collector and municipal finance officer; fund administrator having online access to municipal tax records

(a) If a local unit charitable fund takes charitable fund donations directly instead of delegating the task to the tax collector, the donation shall be reported to the tax collector within five (5) business days unless the municipality assents to a differing period and arrangement (e.g. periodic batch upload). A donation made by a medium where the transaction requires a certain period during which to clear shall not be reported to tax collector (or posted to the charitable fund if being handled directly by the tax collector) until the transaction clears.

(b) The information provided pursuant to N.J.A.C. 5:30-18.12, along with a copy of the tax bill or bills for the parcels to be credited, shall be provided to the tax collector when a donation is reported by the charitable fund.

(c) A county or school district operating a charitable fund shall have access to the tax records of donors in order to ascertain whether said donors are delinquent in their property taxes and/or municipal charges.

(d) Once county and school district charitable contributions are credited toward the donor's annual property tax bill by the tax collector, the municipal finance officer shall enter the creditable donation as a debit against the county or school district tax levy, and as a credit against property taxes receivable.

5:30-18.15 Donor must be owner of parcel against which property tax credit is sought

In order to be eligible for a property tax credit, the creditable donation must come from the funds of an owner of the parcel. No lienholder shall be eligible to contribute to a local unit charitable fund.

5:30-18.16 Certain documents exempt from disclosure under Open Public Records Act

The following records are exempt from disclosure under the Open Public Records Act

1. Any form or forms containing donor information required pursuant to N.J.A.C. 5:30-18.9; and
2. Any receipt issued to the donor pursuant to N.J.A.C. 5:30-18.12.

N.J.A.C. 5:33 Provisions

5:33-1 Tax Collection Procedures

5:33-1.9 Applying local unit charitable fund donation to a taxpayer's property tax obligation

(a) A local unit fund administrator shall report to the tax collector the amount of a donor's charitable fund donation to be applied to the donor's next upcoming annual property tax bill or, if the municipality so permits, an annual property tax bill already issued by the municipality. Once a local unit has reported a creditable charitable fund contribution to the tax collector, the tax collector shall apply the credit to the taxpayer-donor's annual property tax obligation upon confirming that the donor is not delinquent to the municipality for property taxes and/or municipal charges.

1. If a tax collector applies the credit to an annual property tax bill that has yet to be issued, the amount of the credit shall appear on said bill.

2. If a tax collector applies the credit to an annual property tax bill that has already been issued, the credit shall appear on a statement to be made available to the donor online and/or paper.

(b) The statement issued to a donor by a tax collector to a donor must contain, at minimum, the following information:

1. Name and mailing address of the donor;

2. The total amount of the contribution;

3. The date on which the contribution was made and, if applicable, the date on which the contribution cleared;

4. The total creditable portion of the contribution against either the annual tax bill or the quarterly installment thereof and, if the donor sought a credit against multiple parcels within the municipality, the amounts credited against each parcel;

5. The block, lot, qualifier, and property address of each parcel located within the local unit for which a credit has been applied against the annual property tax obligation; and

6. The percentage and dollar amount of the administrative fee deducted from the donor's total charitable fund contribution

(c) Any donation deposited into a spillover fund for credit against a donor's future annual property tax obligation or obligations shall be reported in its entirety to the tax collector, and the municipal finance officer if the local unit is a county or school district, concurrently with the reporting of the charitable fund donation to be credited against the current tax bill or in advance of the next upcoming property tax bill.

(d) A tax collector shall report to the fund administrator and, in the case of a county or school district charitable fund, the municipal finance officer the amount of the credit applied to the

donor's property tax obligation. If the amount of the credit applied differs than the amount reported as creditable by the charitable fund, the tax collector shall provide the reason therefor.

(e) Credits applied to a donor's annual property tax obligation, or spillover fund donations reported to and recorded by the tax collector as "pre-paid" shall not be rescinded.

TOWNSHIP OF WYCKOFF
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RE SALT legislation complications

CC: TC
L
Diana

May 16, 2018

US Treasury Secretary Steven Mnuchin
Acting Commissioner IRS David Kautter
Department of Treasury
1500 Pennsylvania Avenue
Washington, DC 20220

Gentlemen:

Governor Murphy and the NJ State Legislature have enacted and signed legislation intended to help mitigate the impact of the new federal tax law which caps the exemption of state & local income taxes (SALT) to $10,000 for taxpayers who itemize deductions. It authorizes (but does not require) counties, municipalities and school districts to create charitable trusts into which taxpayers could "donate" funds that would be used to offset most if not all of their property tax liability. Since the new federal tax law did not place a cap on itemized charitable donations, this latest action by NJ officials is being viewed as means to allow our local NJ residents to help mitigate the effect of the cap on SALT deductibility.

Although the NJ legislation specifies that the charitable trusts should be maintained in separate bank accounts for specific public purposes of the local unit and must be materially narrower than the local unit's general purpose, it does not specify what an appropriate public purpose might be. The NJ enacting legislation does not address any of the other typical structural requirements for charitable organizations, nor does it address how these charitable funds are to meet the legal, governance, and operational requirements normally required of 501(c)(3) organizations. While it charges both the NJ Department of Community Affairs Division of Local Government Services and the NJ Department of the Treasury with the responsibility for developing and implementing regulations, the framework for the charitable trusts, as laid out in the NJ legislation, is extremely complicated. It could result in the creation of thousands of new organizations to carry out the intent of the bill, each with its own fund administrator, administrative requirements, and fund management.

As the Mayor of the Township of Wyckoff, I am concerned that implementation requirements of this bill will prove to be burdensome, confusing, and costly for our residents. Moreover, while some tax experts believe the bill is on sound ground legally, other experts have raised serious questions about its legality. In particular, there is doubt concerning how payments intended to satisfy state income taxes and local property taxes can be viewed as charitable donations. Mayors across the state are concerned with the prospect that, after incurring one time and continuing expenses to set up and maintain the new charitable trusts, the IRS may rule that the structures are illegal. Not only would this prove costly for municipalities and school superintendents who spent resources to establish & maintain these trust funds, it would place our residents in jeopardy of significant tax liabilities and penalties after their tax returns have been filed. Local units would also face the costs of unwinding the arrangements. Of course, all these set-up and unwinding costs are borne by our taxpayers.

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All this can be avoided if the Internal Revenue Service would expedite a ruling on the validity (or lack thereof) of the charitable trust arrangement under federal tax law so that NJ residents can have certainty about their tax treatment as itemized deductible expenses when filing federal tax returns. In the same way that businesses abhor uncertain economic and tax conditions and therefore cut back on investments, individuals likewise restrain their spending and investment plans until they achieve more certainty about their tax liabilities. This is unhealthy for both federal and state governments. I urge you to move as quickly as possible in deciding whether donations made to NJ charitable trusts in lieu of income and property tax payments qualify as itemized charitable deductions under federal tax regulations.

Respectfully,

Brian D. Scanlan, Mayor

Cc: Township Committee
Diana McLeod, CTC, CFO, ATA

Robert Shannon

From: Robert Shannon
Sent: Monday, June 11, 2018 8:01 AM
To: Brian Scanlan; Rudolf Boonstra; Tom Madigan; Melissa Rubenstein; tshanley@wyckoff-nj.com; 'Rob Landel'
Subject: FW: Fire Whistle

Gentlemen, I am at critical mass on the two open space grant applications that are due on Friday and I will be sequestered away most of the week completing them. I will get to this reply letter next week. However please think about an artful reply and from whom. In the past we have required the Fire Chief to reply. See my email below to Chief Brock. Bob

Attention Township Committee Members: This email is for informational purposes only. Emails must not involve decision making or deliberative function of the governing body.

Bob Shannon
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Follow Wyckoff Municipal Alliance on Instagram: wyckoff_municipal_alliance

-----Original Message-----
From: Robert Shannon
Sent: Monday, June 11, 2018 7:57 AM
To: chief@wyckofffire.com; Assistant Chief; Safety Officer <safetyofficer@wyckofffire.com> (safetyofficer@wyckofffire.com)
Subject: FW: Fire Whistle

Tim, I have a recollection that you worked with then FD Comm. Carolan on a draft letter for these type of email inquiries. Can you provide me with a copy of that typical email reply if my recollection is correct. If it is not please

advise me you do not have such a typical reply letter. I will ask the Township Committee their preference on a reply. thanks Bob

Attention Township Committee Members: This email is for informational purposes only. Emails must not involve decision making or deliberative function of the governing body.

Bob Shannon
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-----Original Message-----
From: Liza Fonti [mailto:lizaf@mac.com]
Sent: Monday, June 11, 2018 7:43 AM
To: Township-Committee
Subject: Fire Whistle

Dear Township Committee,

Good morning! I am writing this email on behalf of all the young moms who live within close distance of any of our town's fire houses. ;)

I was honestly wondering, since it's 2018, why it's necessary to have the fire whistle blaring through our homes at 7 am, waking our families who are trying to rest. (No joke, when my kids napped, that thing went off during every "good one" ... guaranteed!) We live on Coolidge Terrace and the whistle is deafening ... it went off this morning at 7 am on the nose and scared the daylights out of all of us.

Granted, it's Monday and we needed to be up anyways, but Summer is soon approaching and it will wake us up on many of our restful summer days, as it does on most Saturdays as well, when my husband finally gets to sleep in after waking at 5 am to catch the bus every weekday.

If it's not possible to alert our wonderful firemen of a fire using modern technology, is there any way we can just push back the start of the whistle until at least 8 or even 9 am, for the sake of those who are trying to rest peacefully in our

homes? I don't get why it's necessary to wake an entire town because - most likely - someone's detector accidentally went off.

We had a thread going on Wyckoff Moms about this a while back, and of course, those who were upset about the whistle were ripped by the firefighters wives as being disrespectful and disliking firefighters. Please know that this couldn't be further from the case. We simply just want our families to get the rest they need.

Thank you!

LF :)

185 Coolidge Terr.

Sent from my iPhone

Use of Wyckoff Volunteer Fire Department Fire Sirens

The Wyckoff Fire department is an ***ALL*** volunteer organization and the members live and work within or in close proximity to the township. Our firefighters go about their daily routines, and when a call comes in, they leave whatever they are doing, in order to serve the community and help their neighbor. Members might be working outside in their yard, enjoying watching their children at local sporting event or working at their regular job, but will leave to serve a vital public service. Every effort must be made to notify as many firefighters as possible in the event of an emergency. Public safety is our priority. Today, when we need to activate our fire fighters, we utilize multiple methods that include; pager announcements, text messages, and fire sirens in order to reach the over 100 members of our department.

The fire siren is still the most reliable, efficient and inexpensive way to notify the members despite the other methods that are also in use. They all have generator backups in case of loss of electricity and are activated through radio a signal which makes them low cost to operate.

Sirens serve three key purposes to the public by:

1. Reminding drivers that there may be emergency responders on the road and preventing accidents involving fire trucks as they respond to the incident.
2. Alerting and calming the person who requested assistance that help is on the way.
3. Serving as a backup when pagers or cell phone notifications are not received because the firefighter is in a 'dead' zone.

The most important advantage Wyckoff Volunteer Fire Department has is the ability to bring skilled personnel to an emergency. If the firefighters do not respond because they did not hear the call, it can reduce the ability of the Fire Department to effectively address the situation and maintain the safety of the operation because full staffing is not available. Therefore the inconvenience of sirens is the price we pay for the safety of our residents and firefighters.

The township has considered alternatives to the use of sirens. One of the key reasons we still use them is the court case involving the Township of Mahwah to keep the use of their sirens. The township of Mahwah won their case in court and had an appellate court judge uphold the decision citing the technological

deficiencies in pager and text systems, as well as user errors, as a basis for the continued use of sirens.

In January 2017, the Wyckoff Volunteer Fire Department conducted a study among its bordering towns assessing the use of sirens to alert the fire department. Of the 8 towns that border Wyckoff, 6 continue to use fire sirens to notify their firefighters. One of the towns that does not use sirens has a paid fire department. Of the 6 towns that continue to use fire sirens, ALL 6 use the sirens 24 hours a day, 7 days a week for a report of a structure fire or a vehicle entrapment which is something Wyckoff does not. The Fire Department realizes the fire sirens can be disturbing and in order to strike a balance, siren use has recently been reduced to:

- Monday to Friday: 7am to 9 pm
- Saturday and Sunday: 11am to 7pm.

This allows the Wyckoff Volunteer Fire Department to use sirens when personnel is significantly reduced in town or engaged in activities outside their immediate residence.

The Wyckoff Volunteer Fire Department has taken a position that in order to fulfill our responsibility to respond to the public and to property owners in their time of need, that it is in the public interest and the for the safety of the firefighters that the siren alert system remain in operation until a viable alternative solution is developed.

Respectfully Submitted

Timothy W. Brock

Chief

Wyckoff Volunteer Fire Department

FIRE ALERT SIREN POLICY

December 2016 Change

I. Sirens sound four (4) revolutions for fire calls
Monday – Friday, 7am to 9pm
(NO CHANGE)

II. Sirens sound four (4) revolutions for fire call on Saturdays and Sundays, between 11am to 7pm
(Change from 7am to 9pm)

III. Siren Test (all three companies)
Only one (1) revolution Monday at 7pm for siren test
(Changed from one 1 revolution Monday, Tuesday, Wednesday, and Thursday at 7pm)

2017 FIRE SIREN SURVEY

TOWN	SIRENS/HORNS		SIREN/HORN HOURS OF OPERATION	# OF SIREN/HORN REVOLUTIONS/ BLASTS SOUNDED	Siren/Horn Test Mark Time Of test in day of week Box							PAID	VOLUNTEER	SIRENS/HORNS USED FOR AMBULANCE ALERT		Edispatch	Active 911	Iamresponc	Cad text
	YES	NO			Mon	Tue	Wed	Thur	Fri	Sat	Sun			YES	NO				
Allendale	X 4		1) 7am to 7pm 2) 24 hours for structure fires extrication	8	No	No	No	No	No	No	No		X		X	No	No	No	Free
Franklin Lakes	X		1) 8 am to 6 pm 2) 24 hours for structure fires and entrapment	6	7:15	7:15	7:15	7:15	7:15	7:15	7:15		X		X	Yes	Yes	No	
Glen Rock	X		1) 7 am to 11 pm 2) 24 hours for structure fires	5	No	No	No	No	No	No	No		X		X	No	No		Free
Ho-Ho-Kus	X		Horns 24/7	6 blasts, 4 times	6pm	6pm	6pm	6pm	6pm	6pm	No		X		X	Free	No	No	No
Mahwah	X		7am to 7pm	6 revolutions	No	No	No	No	No	No	No		X	X*		Free	Na	Free	Na
Midland Park	X		7 am to 9 pm. 24/7 structure fires entrapment	4 revolutions, 8 horns per rev.	No	No	No	No	No	No	No		X		X	Free	No	No	No
Oakland	X		1) 7 am to 7 pm 2) structure fires and reports of smoke 24/7	4 cycles	No	No	No	No	No	No	No		X		X	Free	No	No	No
Ramsey	X		Activated only for emergency when pagers do not activate	Horns 1-4-1,	No	No	No	No	No	12pm	No		X		X	Free	No	Free	No
Ridgewood	No	no	None	Na	NA	Na	Na	Na	Na	Na	Na	X	X	Na	Na	Free	No	No	No
Saddle River	No	No	None	Na	Na	Na	Na	Na	Na	Na	Na		X	No	Na	Free	No	No	No
Upper Saddle River	X		6 am to 10 pm.	Na	No	No	No	No	No	6pm	No		X	X	No	Free	No	No	No
Waldwick	No	No	None	Na	Na	Na	Na	Na	Na	Na	Na		X		Na	Free	Free	Na	No
Wyckoff	X		7 am to 9 pm Mon - Fri 11am to 7pm Sat & Sun	4	7pm	no	no	no	no	no	no		X		X	Paid	No	Free	No
Hawthorne	X		1) 6 am to midnight 2) Structure fires between midnight and 6 am		6pm	6pm	6pm	6pm	6pm	No	No		X		X	Free	No	No	Yes
North Haledon	X		1) 6 am to 9 pm 2) Confirmed structure fire 24/7	12-15 cycles	6pm	6pm	6pm	6pm	6pm	6pm	No		X		X	Free	No	No	Yes

** siren currently broken

*used but it is a different siren

Robert Shannon

From: Andy Wingfield
Sent: Tuesday, June 12, 2018 9:20 AM
To: Robert Shannon
Subject: Request for Reduction in Field Use Fee

Good Morning Bob,

I have a request from an adult soccer group called Ram Rock Soccer to rent a full sided soccer field at Pulis from 7-9am on Sundays from June through early August. They would use the field for a total of 10 sessions, weather permitting.

The typical fee for this application would be $300 per use. The $300 would cover the first 3 hours of the group's use but, as you can see, the group is only requesting 2 hours of use each Sunday.

The group is requesting that the fee be reduced to $200/use since they are only going to need the field for 2 hours each Sunday. They can't afford $300/use as they are essentially a group of dads just out to get some exercise and competition on Sunday mornings. They are not collecting registration fees from their teammates so each member is putting up an equal share of the money for the field.

If we can't reduce the rate for this group, they will simply go elsewhere in search of a field that isn't so costly. I'm forwarding this request for a reduction since I would regret losing $2000 of income if we didn't at least review it. There is a possibility they would rent the Community Park field for $100/use but we would still be losing out on $1000 of income during a time when no one is using the turf field. I have checked with the YMCA and the Torpedoes and they, along with our program, have no use for the field that early in the morning.

So our options are as follows:

1. Remain firm on the $300/use fee and demand $3000 for the 10 sessions. They would likely pass and the income would be lost. Income = $0
2. Agree to $200/use since the time slot they're requesting is dormant at the field with no one needing the field that early in the morning. Income = $2000.
3. Push them to Community Park where they may or may not agree to and either make $1000 less or make nothing if they decide to go elsewhere. Income = $1000 or $0

Their paperwork is in order. The application, hold harmless, and certificate of insurance are in your possession for review with the Township Committee.

Bob, please request that the Township Committee review this situation at the next TC meeting. The Recreation Board will be reviewing the application and fee reduction request at our June 18 meeting and I will forward their thoughts to you prior to your meeting on the 19th.

Thank you...

Andy

Andy Wingfield, Director
Wyckoff Recreation

TOWNSHIP OF WYCKOFF
APPLICATION FOR
USE OF ATHELTIC FIELD/FACILITY PROPERTY

Please type or print clearly: Date: June 4, 2018

Organization Name: RAM ROCK SOCCER

Organization Address: 607 HARRISTOWN ROAD

ERIC FEIGE — Responsible person authorized to make request
CAPTAIN OF RECREATIONAL ADULT SOCCER TEAM. — Title

607 HARRISTOWN ROAD. — Address of responsible person

GLEN ROCK NJ 07452

Telephone number: 201-314-9750 Email: efeige@gmail.com

Total No. of Participants: 30

No. of Wyckoff residents: 1
(who are participants)

PLEASE INDICATE THE WYCKOFF FACILITY PROPERTY REQUESTED:

___ 1. Wyckoff Community Park Facility, 475 Wyckoff Avenue.

X 2. Pulis Field Soccer Facility, end of Spring Meadow Drive.

___ 3. Wyckoff Memorial Field Facility, 340 Franklin Avenue.

___ 4. Wyckoff Public Tennis Court Facility, 340 Franklin Avenue.

___ 5. Pitching Cage at Wyckoff Community Park Facility, 475 Wyckoff Avenue.

___ 6. Batting Cage at Wyckoff Memorial Field Facility, 340 Franklin Avenue.

PLEASE INDICATE DATES REQUESTED:
Specify month, dates and day of the week(s) requested:

Date: 6-10-18	Day of week: Sunday	Date: 7-15-18	Day of week: Sunday
Date: 6-17-18	Day of week: Sunday	Date: 7-22-18	Day of week: Sunday
Date: 6-24-18	Day of week: Sunday	Date: 7-29-18	Day of week: Sunday
Date: 7-1-18	Day of week: Sunday	Date: 8-5-18	Day of week: Sunday
Date: 7-8-18	Day of week: Sunday	Date: 8-12-18	Day of week: Sunday

TOWNSHIP OF WYCKOFF
HOLD HARMLESS AND INDEMIFICATION AGREEMENT

(*Type or print legibly*)

Between the Township of Wyckoff and

RAM ROCK SOCCER 607 HARRISTOWN RD., GLEN ROCK NJ 07452 201·314·9750

Name, Address & Telephone of the Organization (*Type or print legibly*)

ERIC FEIGE 607 HARRISTOWN RD. GLEN ROCK NJ 07452 efeige@gmail.com 201-314-9750

Responsible person for the Organization – address, telephone, email (*Type or print legibly*)

INDIVIDUAL - 45 to 60 YR OLD ADULT RECREATIONAL SOCCER GROUP.

Type of Organization (Individual, Partnership, Non-Profit Corporation, Public Entity) (*Type or print legibly*)

In consideration of the use of PULIS FIELD SOCCER FACILITY

(*Type or print legibly – the property/facility to be used*)

on the following dates: 6-10-2018 to EOY - 2018.

(*Type or print legibly*)

for the purpose of RECURRING SUNDAY MORNING SCRIMMAGE

(*Type or print legibly – event, herein after referred to as "event"*))

the undersigned, also at times here and after referred to as "organization" agrees to indemnify and hold the Township of Wyckoff, its officers, officials and employees harmless from any and all losses, damages, liability, claims, costs and/or attorney's fees arising out of the organization's use of the property/facility referred to above. The property/facility shall include all improvements associated with such facility including, but not limited to; fields, walkways, parking lots, spectator areas, concessions, ingress/engresses access ways, and all private and public roadways used to access or navigate the property/facility.

The undersigned understands that this Agreement also requires that the Township of Wyckoff be indemnified from any and all losses, damages, liability, claims, costs and/or attorney's fees resulting from the acts or omissions from any guest, participant, visitor or any other individual or entity attending the event herein referred to. The undersigned agrees to furnish a Certificate of Insurance specifically designating the Township of Wyckoff as an additional insured providing general liability coverage including; bodily injury and property damage with minimum limits of liability not less than $1,000,000 and worker's compensation $500,000, if applicable. It is stated and understood that all agents, employees, coaches, referees, volunteers, invitees, instructors and contractors of RAM ROCK SOCCER. *are not* employees of the Township of Wyckoff.

(Name of organization)

In order to induce the Township of Wyckoff to accept this Hold Harmless & Indemnification Agreement, the following information concerning the intended use of the premises is furnished:

Initial:

EF	1.	Alcoholic beverages shall not be served or allowed.	
EF	2.	Maximum number of participants:	22
EF	3.	Maximum number of guests, invitees, etc.	05
EF	4.	Live entertainment will ___ will not X be provided	
EF	5.	Adequate adult supervision of activities and guests/invitees shall be provided	
EF	6.	Smoking is prohibited	
EF	7.	No games of chance activities without first obtaining a license from Wyckoff Municipal Clerk	

The undersigned, by signing below, acknowledges it has read, understands and agrees to the above. In addition, the undersigned agrees to and acknowledges its duty to comply with and abide by all local rules, regulations and laws applicable to the use of the Township of Wyckoff's property/facility.

Signed this 4 day of JUNE 2018 as the binding act in deed of RAM ROCK SOCCER

(NAME OF ORGANIZATION)

EF

Authorized Signature

ERIC FEIGE

Print Name

VOLUNTEER TEAM CAPTAIN

Title

Date: JUNE 4, 2018.

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 06/08/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Gagliardi Insurance Services, Inc 109 S. 13th St. #117B Philadelphia PA 19107	**CONTACT NAME:** **PHONE (A/C, No, Ext):** 408-414-8100 **FAX (A/C, No):** 408-414-8199 **E-MAIL ADDRESS:** sales@gsportsinsurance.com
INSURED Rock Soccer 607 Harristown Road Glen Rock NJ 07452	**INSURER(S) AFFORDING COVERAGE** / **NAIC #** **INSURER A :** New York Marine & General ins. 16608 **INSURER B :** **INSURER C :** **INSURER D :** **INSURER E :** **INSURER F :**

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:	Y		PK201800013009	06/09/2018	06/09/2019	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 300,000 $ $ 1,000,000 $ 2,000,000 $ 1,000,000
	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ $ $ $
	[ ] **UMBRELLA LIAB** [ ] OCCUR [ ] **EXCESS LIAB** [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $						EACH OCCURRENCE AGGREGATE	$ $
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? [ ] N / A **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below						[ ] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ $ $

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Township of Wyckoff, its officers, employees and assigns are included as an additional insured with respect to liability for use of Block #202, Lot #7.03 (Pulis field facility at Spring Meadow Road, Wyckoff). All policy terms and conditions apply.

CERTIFICATE HOLDER

Township of Wyckoff, its officers, employees and assigns
340 Franklin Avenue
Wyckoff NY 7481

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Donna Gagliardi

TOWNSHIP OF WYCKOFF
Inter-office Memo

June 12, 2018

To: Township Committee
From: Joyce C. Santimauro, Municipal Clerk
Subject: **2019 Township Committee Meeting Schedule**

Attached is a draft of the 2019 Township Committee meeting schedule. There are notations marked on the October meetings that I could use clarification on.

If the meeting schedule meets with your approval I will forward the dates to be published on the municipal calendar.

Joyce C. Santimauro, Municipal Clerk

Cc: Robert J. Shannon, Jr., Township Administrator

WYCKOFF TOWNSHIP COMMITTEE 2019 MEETING SCHEDULE

Pursuant to Section 13 of P.L. 1983, Chapter 231, of the Laws of the State of New Jersey, all meetings of the Township Committee will be held in the Memorial Town Hall, Scott Plaza, Wyckoff, New Jersey, on the following dates and at the following times. The Regular Work Sessions will be held in the second floor conference room above west wing. The Regular Meetings will be held in the Municipal Court Room, second floor of the Town Hall.

January 1	Tuesday	Reorganization Meeting	Noon Regular Meeting
January 15	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
February 5	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
February 19	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
March 5	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
March 19	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
April 2	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
April 16	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
May 7	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
May 21	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
June 3	Monday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
June 18	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
July 2	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
July 16	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
August 6	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
August 20	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
September 3	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
September 17	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
*October 1	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
*Rosh Hashanah ends nightfall of October 1			
*October 15	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
*Sukkot no work permitted on October 14-15			
November 4	Monday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
November 19	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
December 3	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting
December 17	Tuesday	7:00 P.M. Work Session	8:00 P.M. Regular Meeting

FORMAL ACTION MAY BE TAKEN AT PUBLIC WORK SESSION MEETINGS AND REGULAR PUBLIC MEETINGS
PAYMENT OF CLAIMS MAY BE PAID AT ALL PUBLIC WORK SESSION MEETINGS AND REGULAR MEETINGS
(6-12-18)

TOWNSHIP OF WYCKOFF
COUNTY OF BERGEN
STATE OF NEW JERSEY
RESOLUTION #19-07

****

INTRODUCED: **SECONDED:**

MEETING DATE: JANUARY 1, 2018 **REFERENCE: To Establish Holidays for 2019**

VOTE: BOONSTRA ___ MADIGAN ___ RUBENSTEIN _____SCANLAN___ SHANLEY____

WHEREAS, all full-time Town Hall employees receive twelve (12) paid holidays; and,

WHEREAS, the Township administrative offices are required to be closed for office hours when the twelve (12) holidays are observed.

NOW, THEREFORE, BE IT RESOLVED, by the Township Committee of the Township of Wyckoff that the following twelve (12) holidays are established for the current year and that Town Hall shall be closed during normal business hours on these dates:

1.	New Year's Day	Tuesday	January 1, 2019
2.	President's Day	Monday	February 18, 2019
3.	Good Friday	Friday	April 19, 2019
4.	Memorial Day	Monday	May 27, 2019
5.	July 4th	Thursday	July 4, 2019
6.	Day after July 4th (In lieu of Veteran's Day)	Friday	July 5, 2019
7.	Labor Day	Monday	September 2, 2019
8.	Columbus Day	Monday	October 14, 2019
9.	Thanksgiving Day	Thursday	November 28, 2019
10.	Day after Thanksgiving (In lieu of Election Day	Friday	November 29, 2019
11.	Christmas Eve (In lieu of Lincoln's b'day)	Tuesday	December 24, 2019
12.	Christmas Day	Wednesday	December 25, 2018

TOWNSHIP OF WYCKOFF
MEMORIAL TOWN HALL - 340 FRANKLIN AVENUE
WYCKOFF, NEW JERSEY 07481-1907
TEL: 201-891-7000 FAX: 201-891-9359

RE: Request For Placement of Recycling Receptacles At Your Business Location

Dear Sir or Madame,

The Township of Wyckoff prides itself on being one of the most environmentally focused municipalities in New Jersey. As such, the town is encouraging the residents and businesses that call Wyckoff home to contribute to making the town as environmentally sustainable as it can be. One crucial way you can contribute to Wyckoff's environmental framework is by placing recycling bins in front of your place of business. Waste has a huge impact on the environment and recycling is one of the major ways in which people can positively impact their community.

We request you consider placing a recycling bin alongside your existing receptacles to encourage your customers to make smart waste disposal decisions that align with the Township's continued excellence in environmental stewardship. This success relies, in large part, on public awareness and community involvement, which would be furthered by the installation of recycling bins at your place of business.

With your help Wyckoff can continue to be a forerunner in environmental consciousness, which has its foundation in community cooperation. This begins with proper waste disposal – recycling right – and this is made convenient by your participation. By providing your patrons with the opportunity to properly dispose of their recyclables, you will be a critical asset in keeping our community, and planet, beautiful for generations to come.

Sincerely,

Wyckoff Township Committee

Brian D. Scanlan, Mayor
Rudolf E. Boonstra
Thomas J. Madigan
Melissa D. Rubenstein
Timothy E. Shanley

Block #	Lot #	Property Name	Owner Name	Mailing Address
2.35	3	Wyckoff Shopping Center	Wyckoff Shopping Center, INC.	637 Wyckoff Ave. Wyckoff, NJ 07481
216.01	24.01	Boulder Run	Munico Associates LP	505 Main St. Hackensack, NJ 07601
266	17	Mayflower	Gartner & Romano LP	260 Godwin Ave. STE 3 Wyckoff, NJ 07481
491	11	Nevin Miller	E Nevin & Mary Miller	405 Goffle Rd. Wyckoff, NJ 07481
391	42.01	Cedar Hill Shopping Center	UB Wyckoff 1 LLC	321 Railroad Ave. Greenwich, CT 06830
391	39	Market Basket	Sicomac Village Associates	300 Sicomac Ave. Wyckoff, NJ 07481
516	51.02	Sunrise Deli Strip Mall	575 Goffle Rd. LLC	524 Hopper Ave. Wyckoff, NJ 07481
216.01	51.02	Rockledge Shopping Center	Frank Defino, LLC	300 Franklin Ave. Wyckoff, NJ 07481
216.01	29.02	Franklin Square	Varnic LLC	1019 Dogwood Trail Franklin Lakes, NJ 07417
224	11	Walgreens Corner Store	Martini-Grossman Fam. LP	R E Tax Dept. PO Box 1159 Deerfield, IL 60015
251	1.02	Dunkin Corner Store	Lime Realty CO	386 Franklin Ave. Wyckoff, NJ 07481
219	14	Dairy Queen	George Petaccia	299 Franklin Ave. Wyckoff, NJ 07481

May 24, 2018 Survey of Shopping Centers for Receptacles		
Shopping Center	Garbage Containers Present	Recycling Containers Present
Wyckoff Shopping Center 2.35/3	Yes	No
Boulder Run 216.01/24.01	Yes	No
Mayflower 266/17	Yes	No
Nevin Miller - Goffle Road 491.11/8.	No	No
Cedar Hill Shopping Center 391/42.01	Yes	No
Market Basket Shopping Center 391/39	Yes	No
Sunrise Deli Strip Mall 516/51.02	No	No
Rockledge Shopping Center 216.01/33	No	No
* Franklin Square 216.01/29.02	Yes	No
Walgreens Corner Store 224/11	Yes	No
Dunkin Donuts Corner Store- Franklin/Everett Ave.	Yes	No
Dairy Queen 219/14		

↳ 251/1.02

name/address

405 goffle rd.