

**MINUTES OF A SPECIAL MEETING OF THE BOARD OF  
COMMISSIONERS OF THE TOWNSHIP OF HADDON, IN THE  
COUNTY OF CAMDEN, NEW JERSEY, HELD JULY 14, 2026  
IN THE MUNICIPAL BUILDING AT 6 PM**

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A special meeting of the Board of Commissioners of the Township of Haddon was convened in the Municipal Building, 135 Haddon Avenue, Westmont, NJ on Tuesday, July 14, 2026 at 6:00 PM.

Flag Salute

Mayor Teague announced that Chapter 231, Public Law 1975 requires adequate notice of this meeting be provided. This was done by placing Notice on [www.haddontwp.com](http://www.haddontwp.com) under Current Legal Notices and by posting on the bulletin boards of the Municipal Building.

|            |                      |         |
|------------|----------------------|---------|
| ROLL CALL: | Mayor Teague         | Present |
|            | Commissioner Mulroy  | Present |
|            | Commissioner Linhart | Present |

**RESOLUTION FOR APPROVAL THIS EVENING:**

The following Resolution was approved with a motion by Commissioner Mulroy, seconded by Commissioner Linhart, with all members affirmatively concurring.

#2026-093 – Approving a Market to Affordable Housing Program Operating Manual in Accordance With the Fourth Round Affordable Housing Element and Fair Share Plan

**PUBLIC COMMENT**

There being no further business on the agenda, Commissioner Mulroy made a motion to open the meeting for public comment, seconded by Commissioner Linhart, with all members affirmatively concurring:

There being no public comments, Commissioner Mulroy moved to close the meeting for public comment, seconded by Commissioner Linhart, with all members voting in the affirmative.

**RESOLUTION FOR APPROVAL:**

The following Resolution was approved with a motion by Commissioner Mulroy, seconded by Commissioner Linhart, with all members affirmatively concurring.

#2026-094 - Providing for a Meeting Not Open to the Public in Accordance with the Provisions of the New Jersey’s Open Public Meetings Act N.J.S.A. 10:4-12 due to potential litigation

Commissioner Mulroy stated to Martin Blaskey, Township Tax Assessor, that he needs to ask some questions. He stated that every year taxpayers see a card with their assessment for land and improvements. When the taxpayer objects to the amount of the payments what proofs do we rely upon to confirm the accuracy of the assessment? Mr. Blaskey responds that we assume the assessment is correct. When someone files an appeal, they have the burden to prove that it is incorrect. They file the appeal with the Camden County Board of Taxation or file an appeal with the State, if the dollar amount is high enough. Commissioner Mulroy asks how we come up with the numbers; they are based on something. Mr. Blaskey responds, based on percentage of value. Every year there is a ratio that makes it 100%, there is a plus or minus of 15%; it’s called the corridor rule. I’m allowed 30% swing to still be correct.

Commissioner Mulroy asks how many properties are assessed in Haddon Township? Mr. Blaskey responds, 6,000. Commissioner Mulroy asks on average how many tax appeals are filed with the Camden County Board of Taxation? Mr. Blaskey responds, typically around 20. The year we had the revaluation we had 100. Last year we had 30. Commissioner Mulroy responded how many are filed directly with NJ Division of Taxation? Mr. Blaskey responds, sometimes 7. Commissioner

Mulroy states, they are commercial though? Mr. Blaskey responds in the affirmative. It's the million-dollar properties, the big ones. Mr. Blaskey continues by saying, if they file the appeal at the county level, and they don't like the result, they also have the right to file with the State, we had a few of those. Justin Strausser, Esq. responded, two or three of those.

Commissioner Linhart asks when there is an appeal how involved do you get into the remediation? Mr. Blaskey responds, I'm the advocate for the town. Mr. Blaskey further states once they file the tax appeal, I no longer work for the taxpayer. I look at it and come up with a defense or settlement or something that I take to the County Board or possibly the State, but at the State the wheels turn really slow.

Mayor Teague states, they typically provide you with comps nearby? Mr. Blaskey responds there are a couple of approaches to value. You have a sales approach you use for residential, you have an income which you would use for commercial or you can use comparative sale. Reconstruction, how much does it cost to build this. We don't use that a lot especially here because some of the older houses, if we were to build them exactly as they were, it doesn't work because they don't build them like they use to. There's a reason for it; it is just too expensive. Commissioner Mulroy said at our last meeting I was advised by Mr. Strausser that per statute you have sole authority to enter into settlements and tax appeals for both residential and commercial properties. Mr. Blaskey responds that is incorrect. Mr. Strausser responds that at the beginning of the year the Township approves a resolution and through that resolution the Commissioners give him the authority to settle these matters. Commissioner Linhart asks if that is before the appeal process. Mr. Blaskey responds yes. Some of those appeals are still hanging on because the wheels turn really slow for commercial appeals, not commercial the State. Some commercials can also file with the county. Are all settlements and tax appeals which would reduce the amount of taxes correctly reported to the Director of Finance? Mr. Blaskey responds, I would assume so. Commissioner Mulroy states, how would he know if you don't tell him. Commissioner Linhart states that is a Jack question. Mr. Blaskey concurs and says that is a Jack Bruno question and only he would know that. I'm sure he knows, he has to know.

The auditors always ask what is pending, so we have that report too. Commissioner Mulroy responds, so somehow the CFO gets the report of settlements but you don't talk to him? He finds out a different way? Mr. Blaskey responds, I don't send him anything. Commissioner Mulroy, in the event the tax appeal can't be settled, how many tax appeals were at the County level last year? Mr. Blaskey responds about 100. Commissioner Mulroy asks, if that was because of the revaluation? Mr. Blaskey responds in the affirmative. Commissioner Mulroy asks Mr. Blaskey, how many of those weren't settled and the subject of a hearing? Commissioner Mulroy states, yes, how many weren't settled? Mr. Blaskey responded, 70 I believe were heard. Commissioner Mulroy asked, so you had to adjudicate 70 tax appeals? Mr. Blaskey responded, that is correct. Commissioner Mulroy asked who normally testifies in these hearings? Mr. Blaskey responds, you can have the taxpayer, they can be pro se or they can go with an attorney, there could be an expert, so they can have an appraiser, anyone that has an interest in that property, I always look at Justin and say, hey can they testify? Do they have a legal ground to testify. Mr. Blaskey states that sometimes even if I object, the County will let them testify. I testify and (to Mr. Strausser) you don't really testify but you do have opinions on what is going on. Mr. Strausser stated after the revaluation, the revaluation representatives will testify. Mr. Strausser to Mr. Blaskey, we had an expert and they testified. Commissioner Mulroy asks, what documents do they routinely submit in support of our assessments? Mr. Blaskey said a comparable grid; this is for residential. What you do is try to find a house that is a lot like that house – apples to apples. If the house is slightly different, then you have to make adjustments. Certain boards don't like that and they want to make their own adjustments. The County Board likes it when we make an adjustment. They may disagree with the adjustment, because it's an opinion, but they like to see it. You try and come up with values that make sense. Commissioner Mulroy asks, do you ever obtain experts to testify on our behalf? Mr. Blaskey responds, just for the revaluation because they were under contract for two years and typically, I do all the appeals. We've had experts before for some of the big ones that went to the State. We haven't had one recently, I've been handling most of the appeals.

Commissioners Mulroy asks, the decisions by the Board if favorable or unfavorable who are they reporting to? Are they reporting to you, to finance, Jack? Mr. Blaskey responds, there is a judgment and the judgments come out and they are mailed to the people, mailed to me and the collector I believe is copied on that. The CFO probably gets a copy of that also. I would think that he has that. Commissioner Mulroy so you get a copy and the CFO gets a copy..... Mr. Blaskey responds, he may but I'm not sure what he would do with it because after the budget is finalized, I don't know you have to ask him what he looks at and then I know the collector then makes the adjustment on the bills. Mr. Blaskey states, I know they definitely receive it. There's a reaction to

that judgment. Commissioner Mulroy asks, because they have to comply with the judgment. Mr. Blaskey responds, yes that is correct.

Commissioner Linhart to Commissioner Mulroy, so Jim you have mentioned my role several times, do you have any questions for me and my involvement? I can just answer. Commissioner Mulroy responds, I just want to know because you mentioned you get it and Jack gets it. I'm just wondering how much Ryan gets? In other words, is he on the mailing list for these judgments? Mr. Blaskey states, if Commissioner Linhart wants to see the judgments, it's all public information, everyone has access. Commissioner Mulroy, before we go into closed session. The closed session will be about the procedural history of that appeal. I do have a couple questions about the tax appeal by Kimco.

When did Kimco first place us on notice that they were objecting to the assessment? Mr. Blaskey responds, I've been here for 30 years and they have filed appeals yearly. They are just one of those that continue to file appeals. Commissioner Mulroy asks, were they ever successful before now? Mr. Blaskey responds, yes in the past they have been. I will say in the last recent years, I increased them typically. I picked up different things, they remodeled adding the Target or Sprouts or did some work. I'm not sure when the bank was added. But when things were added, I actually increased them while they had appeals. Commissioner Mulroy asks, so they were appealing and saying their assessment was too high and you raised their assessment. Mr. Blaskey responded, yes that is correct. Commissioner Linhart states, with good reason. Commissioner Mulroy, the tax years that were the subject matter of this appeal 2023, 2024, 2025. Mr. Blaskey states they withdrew, I don't remember the blocks, do you remember the blocks? Mr. Strausser responds, yes before this set of cases, they filed 2019 thru 2022 and they withdrew those. Mayor Teague asks why did they withdraw? Mr. Strausser stated they had a different attorney back then, they got nowhere with it and they just wanted to move on with new Counsel and start fresh.

Commissioner Mulroy moved to enter into a closed session at 6:14 PM, seconded by Commissioner Linhart, with all members affirmatively concurring.

Commissioner Mulroy moved to end the closed session at 7:07 PM, seconded by Commissioner Linhart, with all members affirmatively concurring.

Commissioner Mulroy made a motion to amend Resolution #2026-085, specifically with the credits, so that the motion to approve the settlement agreement is contingent upon Kimco agreeing to spreading the credit obligation proportionately equal over 8 quarters with the interest waived, seconded by Commissioner Linhart, with all members affirmatively concurring.

**RESOLUTION 2026-085** – Authorizing and Approving a Settlement Agreement with Kimco Realty Corp.

**ADJOURNMENT**

There being no further business to discuss, Commissioner Mulroy moved, seconded by Commissioner Linhart that the meeting be adjourned at 7:09 PM, with all members voting in the affirmative.

July 14, 2026

BOARD OF COMMISSIONERS

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Dawn M. Pennock, Municipal Clerk

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Randall W. Teague, Mayor

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James Mulroy, Commissioner

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Ryan Linhart, Commissioner

