

**MINE HILL TOWNSHIP
ORDINANCE NO. 08-2026**

Notice is hereby given that the following ordinance was read by title for the second time and given a hearing at the meeting of the Township Council of Mine Hill Township, County of Morris, State of New Jersey, on September 17, 2026 and passed at final reading. This ordinance was approved and signed by Mayor Morris on September 17, 2026. Copies of said Ordinance are available on the Township's website at <https://ecode360.com/MI3185/documents/Ordinances> and in the office of the Township Clerk during regular office hours.

DATED: September 18, 2026

BY ORDER OF THE TOWNSHIP COUNCIL
Marcia H. Istvan, Township Clerk

**AN ORDINANCE AUTHORIZING A SPECIAL EMERGENCY APPROPRIATION
IN THE AMOUNT OF \$246,000 FOR THE PREPARATION AND EXECUTION OF
A COMPLETE PROGRAM OF REVALUATION OF REAL PROPERTY AND
THE PREPARATION OF AN APPROVED TAX MAP PURSUANT TO N.J.S.A. 40A:4-53**

WHEREAS, the Morris County Board of Taxation has ordered Mine Hill Township to conduct a revaluation of all real property within the Township for use in Tax Year 2027; and

WHEREAS, by Resolution 057-2026, adopted April 2, 2026, the Township Council authorized a professional services agreement with Appraisal Systems, Inc. to conduct a municipal-wide revaluation of real property in a maximum contract amount of \$246,000.00; and

WHEREAS, the revaluation program further requires the revision and updating of the Township's tax assessment maps in order to address the review comments of the State of New Jersey, Division of Taxation, and to obtain an approved tax map suitable for use in the revaluation program; and

WHEREAS, N.J.S.A. 40A:4-53(a) and (b) authorize a local unit to adopt an ordinance authorizing special emergency appropriations for the preparation of an approved tax map and for the preparation and execution of a complete program of revaluation of real property for the use of the local assessor; and

WHEREAS, the total cost of the aforesaid tax map revision and revaluation program, including related professional and administrative costs, is estimated not to exceed \$246,000.00, an extraordinary expense that cannot reasonably be provided for in a single annual budget; and

WHEREAS, N.J.S.A. 40A:4-55 provides that such special emergency appropriation may be financed from funds available, in which case at least one-fifth (1/5) of the amount thereof shall be included in each succeeding annual budget until the appropriation has been fully provided for;

NOW, THEREFORE, BE IT ORDAINED by the Township Council of Mine Hill Township, in the County of Morris, State of New Jersey, as follows:

Section 1. A special emergency appropriation in the amount of \$246,000.00 is hereby authorized and appropriated, pursuant to N.J.S.A. 40A:4-53(a) and (b), for the preparation and execution of a complete program of revaluation of real property for the use of the local assessor and for the preparation of an approved tax map, including all related professional, appraisal, mapping, and administrative costs.

Section 2. Said appropriation shall be deemed a special emergency appropriation as defined and provided for in N.J.S.A. 40A:4-53, and shall be financed from funds available in accordance with N.J.S.A. 40A:4-55. The resulting deferred charge shall be raised in the annual budgets of the Township in not more than five (5) annual installments, and at least one-fifth (1/5) of the amount authorized herein, being \$49,200.00, shall be included in each succeeding annual budget, commencing with the annual budget for the year 2027, until the appropriation has been fully provided for.

Section 3. Should the Township Council hereafter determine to finance all or a portion of said appropriation through the issuance of Special Emergency Notes, such notes shall be authorized by a subsequent resolution adopted by not less than two-thirds (2/3) of the full membership of the governing body, in the form and manner required by N.J.S.A. 40A:4-55.

Section 4. A certified copy of this ordinance, as adopted, shall be filed forthwith with the Director of the Division of Local Government Services in the Department of Community Affairs.

Section 5. If any section, paragraph, subsection, clause, or provision of this ordinance shall be adjudged invalid, such adjudication shall apply only to the section, paragraph, subsection, clause, or provision so adjudged, and the remainder of this ordinance shall remain in full force and effect.

Section 6. All ordinances or parts of ordinances inconsistent herewith are hereby repealed to the extent of such inconsistency.

Section 7. This ordinance shall take effect upon final passage and publication in accordance with law.