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December 13, 2018

via email (vagagliardi@pbnlaw.com) and regular mail

Vito A. Gagliardi, Jr., Esq.
Porzio Bromberg & Newman P.C.
100 Southgate Parkway
Morristown, NJ 07962-1997

**Re: Clinton Township Board of Education v. Clinton Township
Docket No. HNT-L-475-18**

Dear Mr. Gagliardi:

I am writing in my capacity as the Township Attorney for the Township of Clinton regarding the above-captioned matter. Pursuant to N.J.S.A. 2A:15-59.1 and New Jersey Court Rule 1:4-8, demand is hereby made that you withdraw the complaint within twenty-eight days of receipt of this letter. If the complaint is not withdrawn within this time period, the Township will apply to the court for sanctions.

The basis for the Board of Education's "emergent" order to show cause is its apparent, and unfounded, belief that Clinton Township will miss the December 15, 2018 tax payment, the January 1, 2019 debt service payment, and the January 15, 2019 tax payment. To date, however, the Township has made every scheduled 2018-2019 tax payment on time or early, in accordance with the schedule submitted by Edward F. McManus to Carla Conner under cover of May 2, 2018. Why the Board of Education has now decided that the Township will not continue to make timely payments is beyond me.

The 2018-2019 Local School Tax Remittance Schedule submitted on May 2, 2018 calls for a tax payment of \$2,349,232.00 to be made on December 15, 2018; a debt service payment of

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December 13, 2018

Page 2

\$1,585,053.13 to be made on January 1, 2019; and a tax payment of \$2,349,232.00 to be made on January 15, 2019.

I have confirmed with Township Administrator Jesse Landon that wire transfers were already scheduled for the December and January payments. The December 15, 2018 tax payment is being made in two installments, consistent with the Township's right to defer up to 50% of the school property tax levy collected during the calendar year (see ¶6 of the Certification of John E. Barrett): \$534,999.87 is already in the process of being wired to the Board for receipt today or tomorrow, and the balance (\$1,814,232.13) will be wired to the Board on either January 1 or January 2, 2019. The January 1, 2019 debt service payment is scheduled to be wired in full to the Board on either January 1 or January 2, 2019. The January 15, 2019 tax payment (\$2,349,232.00) will be wired on or before January 15, 2019.

The Board could have saved considerable time and expense had the district's business administrator simply telephoned or emailed Mr. Landon. There was no need to involve the Board attorney or Township attorney, let alone initiate a lawsuit.

I trust that the complaint will be withdrawn immediately. If it is not, I will be making the appropriate motion and will seek an award of sanctions, costs and attorney's fees.

Very truly yours,



Trishka Waterbury Cecil
Clinton Township Attorney

TWC:haf

cc:(via email)

Hon. John Higgins, Mayor
Jesse Landon, Administrator
Carla Conner, RMC, Clerk