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Attorneys for Defendants

RAYMOND ARTHUR ABBOTT, et al.,

Plaintiffs,

v.

FRED G. BURKE, et al.,

Defendants.

SUPREME COURT OF NEW JERSEY

Docket No.

Civil Action

CERTIFICATION OF JOHN J. FICARA

I, John J. Ficara, of full age, hereby certify that:

1. I am the Acting Director of the New Jersey Division of Taxation ("the Division"), and have held this position since January 2016. In this capacity I am responsible for overseeing all activities of the Division.

2. Prior to joining the Division, I was a private sector corporate tax professional for over 40 years.

3. Tax abatements are exemptions from taxes that are often granted to businesses and developers to encourage them to develop distressed or blighted areas.

4. New Jersey law authorizes multiple types of tax abatements, including the Five-Year Exemption and Abatement Law, N.J.S.A. 40A:21-1 et seq. ("Five-Year Exemption"), and the Long Term Tax Exemption Law, N.J.S.A. 40A:20-1 et seq. ("Long Term Exemption").

5. As its title indicates, the Five-Year Exemption is a "short term" abatement that lasts five years. It is designed to have a limited scope, namely, rehabilitation of particular buildings and structures. However, under state law, an entire town can be classified as "in need of rehabilitation." Pursuant to this exemption, the property owner may pay a reduced property tax bill that excludes all or part of improvement value, or may make payments in lieu of taxes ("PILOTs").

6. The Long Term Exemption allows for a longer abatement term to carry out a larger development plan. This is done by declaring an entire area as being "in need of redevelopment." Long term exemptions typically last up to 30 years from completion of a project.

7. With respect to long term exemptions, financial agreements with developers are approved through adoption of a local ordinance.

These agreements exempt development improvement projects from taxation, but typically require some payment in lieu of taxation.

8. For Five Year and Long Term Abatements, municipalities are able to exempt certain properties and improvements from property taxes that would otherwise be paid to the municipality, the county and local school districts.

9. Short term abatements result in a tax loss that may be proportional across municipal, county, and school district levels.

10. Long term abatements result in a tax loss that may be disproportionately borne by counties and schools. Under the Long Term Exemption, the municipality receives 95 percent of the PILOT revenue. The remaining five percent of the PILOT goes to the county. The local school district receives nothing.

11. Using certified tax list data that is submitted to the Division annually by each municipality, my staff, at my direction, prepared the charts attached as Exhibit A. They show, for the fiscal years 2009-2015 the total assessed value, total equalized value, total assessed value for all class 15F exemptions, and total equalized value for all class 15F exemptions for each SDA school district.

12. "Class 15F" exemption refers to property that is exempt from taxation, but does not fall within one of the expressly

defined exempt categories, such as "Public School Property" (15A), "Church and Charitable Property" (15D), "Cemeteries and Graveyards" (15E), etc. It can be described as a catch-all category for property that is exempt from taxation. N.J.A.C. 18:12-2.2 defines "Class 15F" property as "other exempt," meaning "real property exempt from taxation but not described in any of the foregoing classes." Property that is subject to a municipal tax abatement falls under the Class 15F exemption.

13. Equalized value is essentially the equivalent of the true value or market value. The equalized assessed value of a property is the result of dividing the assessed value by a municipality's Director's Ratio.

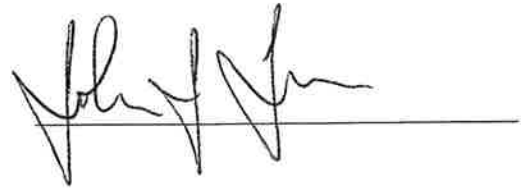
14. Tax rates are set to provide a specific amount of revenue to cover operating expenses. However, if certain properties are exempt from taxation, the necessary revenue must be drawn from other tax bases. The net result of this is that tax abatements may cause an increase in municipal tax rates.

15. Because PILOT revenue may exceed revenue that municipalities would receive under a traditional tax structure, municipalities may be incentivized to grant long term abatements; these additional costs are borne by school districts, county residents, and state taxpayers.

16. Tax abatements are excluded from the ratable property base and may increase the need for state aid to school districts.

17. Property that is subject to a tax abatement is not included in the calculation of a municipality's total equalized property value. Because school districts often rely heavily on property tax collections, this could have an adverse impact on school funding.

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

A handwritten signature in black ink, appearing to read "John J. Ficara", is written over a solid horizontal line.

JOHN J. FICARA

Dated:

FICARA - EXHIBIT A

Certified on Oct 1, 2009						
Ratio	Total Assessed Value	Total Equalized Value	Total Assessed Value for class 15F's	Total Equalized Value for class 15F's		
0119	PLEASANTVILLE CITY	45.13	561,209,100	1,250,162,950	52,583,400	116,515,400
0221	GARFIELD CITY	45.46	1,172,367,200	2,579,724,889	43,202,200	95,033,436
0305	BURLINGTON CITY	55.58	433,402,900	781,751,977	12,035,200	21,653,832
0329	PEMBERTON TWP	51.63	878,226,685	1,703,242,077	27,767,200	53,781,135
0408	CAMDEN CITY	68.56	787,956,337	1,169,874,816	348,663,932	508,552,993
0414	GLOUCESTER CITY	53.25	356,113,000	670,977,357	38,219,500	71,773,709
0601	BRIDGETON CITY	62.77	356,043,700	570,369,056	44,748,600	71,289,788
0610	MILLVILLE CITY	72.06	1,464,024,800	2,037,025,380	113,302,500	157,233,555
0614	VINELAND CITY	52.14	2,077,271,100	3,991,593,830	154,725,100	296,749,329
0705	EAST ORANGE CITY	101.43	3,534,872,550	3,492,930,263	277,820,000	273,903,184
0709	IRVINGTON TWP	101.44	3,178,623,240	3,144,236,926	53,361,600	52,604,101
0714	NEWARK CITY	59.66	10,936,269,000	18,396,051,013	1,135,869,700	1,903,904,961
0717	ORANGE CITY TWP	89.80	1,599,823,800	1,783,036,050	80,538,050	89,586,263
0904	HARRISON TOWN	38.41	479,702,194	1,249,300,475	54,835,569	142,763,783
0905	HOBOKEN CITY	27.16	2,996,913,900	11,035,453,836	454,193,800	1,672,289,396
0906	JERSEY CITY CITY	26.75	5,929,988,016	22,184,882,220	2,319,236,470	8,670,042,879
0910	UNION CITY CITY	39.76	1,452,144,260	3,658,483,522	134,609,200	338,554,326
0912	WEST NEW YORK TOWN	34.40	959,787,900	2,790,599,088	539,990,700	1,569,740,407
1111	TRENTON CITY	66.52	1,971,198,680	2,975,984,101	446,436,980	671,131,960
1213	NEW BRUNSWICK CITY	37.03	1,270,735,500	3,453,363,118	245,068,700	661,811,234
1216	PERTH AMBOY CITY	92.31	3,611,935,700	3,917,593,633	175,616,400	190,246,344
1304	ASBURY PARK CITY	32.47	427,966,700	1,320,362,981	43,711,600	134,621,497
1323	KEANSBURG BORO	98.75	774,286,800	784,557,074	39,596,300	40,097,519
1327	LONG BRANCH CITY	97.83	5,106,072,200	5,225,524,390	348,994,100	356,735,255
1335	NEPTUNE TWP	74.24	2,925,471,800	3,945,729,014	166,205,100	223,875,404
1607	PASSAIC CITY	36.45	1,363,050,600	3,744,647,819	267,573,300	734,083,128
1608	PATERSON CITY	105.45	9,339,187,445	8,870,017,145	480,280,803	455,458,324
1713	SALEM CITY	95.40	236,308,539	250,022,611	30,221,145	31,678,349
2004	ELIZABETH CITY	10.62	905,021,900	8,523,314,390	476,639,800	4,488,133,710
2012	PLAINFIELD CITY	36.95	1,260,499,421	3,416,046,742	54,554,800	147,644,926
2119	PHILLIPSBURG TOWN	52.72	557,828,305	1,060,196,311	26,403,000	50,081,563

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0329	PEMBERTON TWP
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0610	MILLVILLE CITY
0614	VINELAND CITY
0705	EAST ORANGE CITY
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1608	PATERSON CITY
1713	SALEM CITY
2004	ELIZABETH CITY
2012	PLAINFIELD CITY
2119	PHILLIPSBURG TOWN

Certified on Oct 1, 2010					
Ratio	Total Assessed Value	Total Equalized Value	Total Assessed Value for class 15F's	Total Equalized Value for class 15F's	
88.60	1,051,922,200	1,202,108,656	90,268,900	101,883,634	
50.13	1,174,531,000	2,345,428,037	43,558,300	86,890,684	
57.08	433,955,300	762,266,699	12,178,400	21,335,669	
53.79	878,635,435	1,635,719,717	29,054,700	54,015,059	
71.82	789,953,407	1,124,088,927	364,068,682	506,918,243	
52.29	355,388,100	681,831,725	38,065,400	72,796,711	
68.73	355,129,500	519,916,827	44,773,300	65,143,751	
80.15	1,471,666,200	1,841,512,960	113,431,300	141,523,768	
54.68	2,116,077,700	3,877,915,748	148,208,800	271,047,549	
101.58	3,498,283,875	3,451,694,738	254,071,100	250,119,216	
99.40	3,122,043,900	3,151,174,386	53,213,100	53,534,306	
67.14	10,700,390,300	16,000,749,699	1,146,273,700	1,707,288,800	
91.91	1,589,952,100	1,731,428,391	80,626,750	87,723,588	
42.63	504,518,444	1,183,890,221	54,497,429	127,838,210	
29.63	3,035,024,800	10,244,198,907	490,602,600	1,655,763,078	
29.43	5,874,234,666	19,976,714,590	2,424,639,298	8,238,665,641	
42.55	1,471,051,840	3,463,807,525	127,821,900	300,403,995	
34.35	953,528,046	2,776,433,265	539,990,700	1,572,025,328	
65.70	1,971,366,430	3,013,026,492	446,967,010	680,315,084	
39.05	1,264,108,200	3,258,746,277	254,688,500	652,211,268	
97.39	3,623,458,400	3,737,181,201	188,235,200	193,279,803	
29.78	426,490,700	1,434,038,998	49,008,200	164,567,495	
77.58	528,830,900	682,177,882	34,953,100	45,054,267	
85.00	4,147,339,260	4,885,828,898	310,116,600	364,843,059	
76.61	2,902,783,400	3,794,477,718	167,743,300	218,957,447	
38.91	1,351,173,800	3,478,656,209	268,123,200	689,085,582	
109.53	9,281,190,842	8,487,484,396	469,438,203	428,593,265	
100.96	234,866,339	235,075,137	31,531,545	31,231,720	
11.80	904,935,700	7,670,502,026	476,821,100	4,040,856,780	
41.27	1,254,323,721	3,044,309,082	55,197,600	133,747,516	
94.30	980,541,650	1,043,800,365	44,562,500	47,256,098	

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0329	PEMBERTON TWP
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Certified on Oct 1, 2011					
Ratio	Total Assessed Value	Total Equalized Value	Total Assessed Value for class 15F's	Total Equalized Value for class 15F's	
90.83	1,049,275,200	1,168,128,423	90,073,800	99,167,456	
95.56	2,100,887,800	2,202,300,039	68,449,000	71,629,343	
64.11	432,324,425	676,413,056	7,967,400	12,427,702	
55.79	875,019,335	1,570,383,000	30,169,100	54,076,179	
116.73	1,724,073,980	1,503,095,120	591,336,300	506,584,683	
58.17	354,777,900	612,096,218	37,013,700	63,630,222	
67.89	356,924,400	529,827,876	47,829,800	69,429,235	
81.00	1,465,819,300	1,814,918,095	97,612,100	120,508,765	
51.98	2,127,363,100	4,100,012,860	152,163,500	292,734,706	
94.68	3,416,845,265	3,616,467,924	253,955,000	268,224,546	
105.87	3,054,856,300	2,894,862,867	53,147,000	50,200,246	
68.03	10,768,452,500	15,900,453,396	1,071,488,800	1,575,023,960	
104.19	1,572,214,700	1,510,433,482	80,824,250	77,573,903	
45.50	510,159,959	1,121,661,634	55,412,399	121,785,492	
31.01	3,009,096,310	9,704,766,485	491,554,600	1,585,148,662	
31.35	5,834,023,804	18,628,899,568	2,680,142,721	8,549,099,589	
44.67	1,479,260,540	3,318,596,483	128,567,290	287,815,738	
38.18	939,616,896	2,461,493,524	542,512,400	1,420,933,473	
72.20	1,967,856,520	2,738,002,142	446,947,110	619,040,319	
39.40	1,236,009,200	3,161,008,224	254,537,600	646,034,518	
93.56	3,484,176,200	3,740,717,028	136,349,800	145,735,143	
32.58	422,588,800	1,298,826,915	59,946,600	183,998,158	
81.45	520,651,600	639,568,905	34,960,000	42,922,038	
87.91	4,148,994,600	4,725,422,776	283,632,000	322,639,063	
79.38	2,897,988,200	3,656,143,033	172,731,300	217,600,529	
40.91	1,342,386,400	3,287,130,560	207,850,900	508,068,687	
119.98	9,164,403,642	7,652,108,654	480,194,603	400,228,874	
107.58	232,243,339	218,299,236	31,531,545	29,309,858	
12.88	905,162,140	7,029,360,267	475,115,300	3,688,783,385	
45.02	1,248,559,421	2,779,553,053	55,310,200	122,856,952	
99.35	979,696,674	989,676,811	44,817,300	45,110,518	

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Certified on Oct 1, 2012				
Ratio	Total Assessed Value	Total Equalized Value	Total Assessed Value for class 15F's	Total Equalized Value for class 15F's
100.06	1,041,391,200	1,054,307,338	95,060,700	95,003,698
98.83	2,096,640,900	2,124,904,380	69,905,100	70,661,175
97.19	645,659,005	667,911,614	10,643,765	10,951,502
56.04	875,254,835	1,563,820,096	28,756,900	56,093,862
105.11	1,729,127,966	1,681,516,172	556,123,300	529,086,957
65.53	353,061,200	541,167,410	36,982,700	56,436,289
69.52	355,319,400	514,190,575	48,463,800	69,712,025
83.21	1,474,870,700	1,777,680,957	92,342,100	110,974,763
51.38	2,122,974,100	4,138,646,286	149,711,800	291,381,471
98.76	3,405,053,925	3,455,378,575	211,053,500	213,703,422
107.44	2,983,355,700	2,787,307,928	53,349,200	49,654,877
74.03	10,799,828,166	14,660,573,851	1,077,398,700	1,455,354,181
105.66	1,542,957,400	1,461,913,312	85,386,650	80,812,654
47.58	500,446,019	1,052,216,638	69,916,149	146,944,407
30.93	2,968,395,310	9,598,488,182	492,365,500	1,591,870,352
32.72	5,786,339,559	17,705,865,624	2,719,055,970	8,310,073,258
48.37	1,485,783,040	3,079,279,647	120,678,490	249,490,366
40.31	918,868,246	2,280,084,147	549,285,700	1,362,653,684
79.03	1,970,385,970	2,507,361,793	446,058,210	564,416,310
39.87	1,216,847,600	3,077,038,124	255,762,000	641,489,842
105.34	3,417,750,500	3,260,584,155	29,965,300	28,446,269
35.78	427,599,100	1,197,087,914	53,969,200	150,836,221
88.52	516,025,400	583,339,321	35,125,400	39,680,750
90.60	4,110,374,100	4,542,874,002	276,847,600	305,571,302
80.88	2,904,816,500	3,597,154,304	172,719,500	213,550,321
41.79	1,337,746,800	3,206,931,514	197,548,200	472,716,439
124.75	8,898,057,542	7,146,544,030	484,477,403	388,358,640
106.37	231,568,639	220,156,298	32,034,045	30,115,676
13.35	899,192,500	6,737,471,858	486,584,000	3,644,823,970
47.61	1,240,065,121	2,611,489,777	56,035,400	117,696,702
104.91	971,306,774	929,567,482	45,503,300	43,373,654

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1713	SALEM CITY
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Certified on Oct 1, 2013					
Ratio	Total Assessed Value	Total Equalized Value	Total Assessed Value for class 15F's	Total Equalized Value for class 15F's	
105.20	1,005,255,095	967,206,676	92,535,900	87,961,882	
98.41	2,077,550,900	2,111,117,671	69,765,100	70,892,287	
100.53	639,178,400	638,699,224	11,354,845	11,294,982	
59.76	882,450,935	1,478,360,925	31,961,500	53,483,099	
110.08	1,701,156,637	1,573,037,630	571,377,600	519,056,686	
64.89	351,889,000	544,279,764	37,080,500	57,143,628	
75.57	360,631,100	479,807,068	42,153,600	55,780,865	
86.64	1,481,916,700	1,714,921,163	78,808,100	90,960,411	
99.87	4,042,488,400	4,058,848,859	230,828,900	231,129,368	
86.77	2,575,173,600	2,974,831,022	159,641,000	183,981,791	
118.59	2,890,696,733	2,445,292,523	48,716,767	41,079,996	
93.34	12,895,824,300	13,899,665,697	1,510,458,700	1,618,233,019	
109.04	1,507,228,950	1,384,253,454	106,233,600	97,426,266	
47.34	501,586,004	1,060,060,124	69,979,249	147,822,664	
27.28	3,027,265,110	11,098,764,587	549,042,400	2,012,618,768	
31.24	5,795,484,581	18,570,573,832	2,795,123,070	8,947,256,946	
50.26	1,480,722,700	2,952,655,761	124,976,390	248,659,749	
42.23	913,668,145	2,164,315,925	548,800,400	1,299,551,030	
85.80	1,963,078,930	2,301,403,355	445,586,110	519,331,131	
39.00	1,213,158,900	3,135,663,846	298,521,800	765,440,513	
101.05	3,235,377,500	3,217,836,745	133,767,200	132,377,239	
34.03	415,952,515	1,222,311,240	62,931,700	184,930,062	
90.49	485,243,800	536,655,588	34,582,300	38,216,709	
92.50	4,040,695,400	4,373,113,699	270,886,900	292,850,703	
82.56	2,902,760,800	3,515,940,891	174,359,000	211,190,649	
41.83	1,330,005,000	3,185,362,671	197,444,000	472,015,300	
124.81	8,492,153,164	6,817,897,283	475,470,353	380,955,335	
108.15	229,189,739	214,060,409	32,077,745	29,660,421	
13.88	895,716,700	6,455,006,498	490,467,400	3,533,626,801	
47.66	1,230,687,221	2,587,469,378	53,969,400	113,238,355	
116.96	960,446,120	824,089,910	46,133,000	39,443,399	

0119	PLEASANTVILLE CITY
0221	GARFIELD CITY
0305	BURLINGTON CITY
0329	PEMBERTON TWP
0408	CAMDEN CITY
0414	GLOUCESTER CITY
0601	BRIDGETON CITY
0610	MILLVILLE CITY
0614	VINELAND CITY
0705	EAST ORANGE CITY
0709	IRVINGTON TWP
0714	NEWARK CITY
0717	ORANGE CITY TWP
0904	HARRISON TOWN
0905	HOBOKEN CITY
0906	JERSEY CITY CITY
0910	UNION CITY CITY
0912	WEST NEW YORK TOWN
1111	TRENTON CITY
1213	NEW BRUNSWICK CITY
1216	PERTH AMBOY CITY
1304	ASBURY PARK CITY
1323	KEANSBURG BORO
1327	LONG BRANCH CITY
1335	NEPTUNE TWP
1607	PASSAIC CITY
1608	PATERSON CITY
1713	SALEM CITY
2004	ELIZABETH CITY
2012	PLAINFIELD CITY
2119	PHILLIPSBURG TOWN

Certified on Oct 1, 2014				
	Total Assessed Value	Total Equalized Value	Total Assessed Value for class 15F's	Total Equalized Value for class 15F's
113.42	978,618,695	873,373,807	88,399,800	77,940,222
98.56	2,085,864,100	2,116,339,387	69,207,600	70,218,750
96.26	632,987,100	660,033,125	12,012,445	12,479,166
60.71	884,314,435	1,457,960,908	32,472,000	53,487,070
109.11	1,688,686,463	1,576,358,902	572,459,800	524,663,001
70.45	352,117,900	501,639,204	36,854,100	52,312,420
79.89	365,571,600	460,646,594	35,198,800	44,059,081
93.89	1,477,571,500	1,577,905,637	77,746,900	82,806,369
98.84	3,988,028,000	4,045,607,693	215,997,600	218,532,578
89.90	2,507,675,800	2,794,833,130	155,204,500	172,641,268
85.89	1,859,989,100	2,172,578,225	33,190,500	38,643,032
92.04	12,364,086,311	13,504,909,450	1,627,134,000	1,767,855,280
91.65	1,307,451,200	1,428,222,499	134,981,100	147,278,887
44.72	503,019,454	1,125,275,918	69,474,249	155,353,866
88.68	11,019,275,000	12,431,717,099	1,389,283,000	1,566,624,944
30.02	5,916,171,471	19,724,038,354	2,574,741,820	8,576,754,897
46.62	1,477,686,900	3,175,961,544	119,611,690	256,567,332
37.12	903,282,550	2,434,363,285	522,257,400	1,406,943,427
83.50	1,965,315,640	2,367,761,129	366,215,520	438,581,461
38.72	1,208,102,900	3,145,100,465	303,444,700	783,689,824
101.83	3,166,145,200	3,124,132,985	132,689,100	130,304,527
83.16	1,184,771,700	1,424,689,394	221,460,300	266,306,277
91.25	492,824,600	540,578,052	34,731,500	38,061,918
89.39	3,991,735,220	4,470,053,788	265,452,800	296,960,286
80.93	2,807,307,280	3,468,809,193	171,375,200	211,757,321
43.94	1,325,399,400	3,022,199,115	197,182,900	448,754,893
125.57	8,179,257,052	6,527,535,728	442,916,553	352,724,817
126.86	229,065,396	182,725,436	31,884,545	25,133,647
13.21	899,161,700	6,808,276,265	526,904,400	3,988,678,274
48.07	1,224,195,056	2,551,739,069	54,088,400	112,520,075
88.43	710,806,320	806,381,046	41,037,800	46,407,102

0119	PLEASANTVILLE CITY
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1608	PATERSON CITY
1713	SALEM CITY
2004	ELIZABETH CITY
2012	PLAINFIELD CITY
2119	PHILLIPSBURG TOWN

Certified on Oct 1, 2015					
Ratio	Total Assessed Value	Total Equalized Value	Total Assessed Value for class 15F's	Total Equalized Value for class 15F's	
106.66	884,049,600	839,890,926	83,756,000	78,570,356	
96.94	2,078,162,400	2,143,761,502	69,506,300	71,700,330	
97.19	630,266,200	648,488,833	10,612,745	10,919,585	
60.82	883,415,235	1,453,885,421	33,175,200	54,546,531	
103.10	1,676,843,199	1,654,416,662	541,396,600	525,117,944	
104.23	4,440,891,600	4,267,214,851	63,959,700	61,364,003	
104.75	486,987,200	468,646,623	45,948,900	43,865,298	
91.99	1,474,615,900	1,607,632,682	76,932,800	83,631,699	
93.85	3,909,815,400	4,176,171,096	224,049,100	238,731,060	
91.95	2,485,097,600	2,708,446,162	163,190,100	177,476,998	
89.53	1,850,461,450	2,073,816,189	34,017,470	37,995,610	
93.08	12,268,004,000	13,258,015,061	1,728,245,200	1,856,531,529	
89.64	1,286,958,000	1,437,706,711	141,898,800	158,298,527	
40.39	501,984,319	1,243,538,081	69,414,649	171,860,978	
84.16	11,152,530,900	13,257,233,526	1,358,769,500	1,614,507,486	
27.63	5,980,096,344	21,661,162,459	2,523,827,700	9,134,374,593	
43.47	1,470,921,500	3,390,631,698	118,288,890	272,116,149	
36.62	903,554,885	2,468,399,203	524,497,800	1,432,271,436	
87.23	1,982,971,200	2,286,949,912	367,201,420	420,957,721	
39.76	1,240,969,100	3,141,149,648	316,252,400	795,403,421	
107.34	3,203,038,200	2,988,454,368	123,764,500	115,301,379	
87.35	1,223,178,200	1,400,318,489	232,786,900	266,499,027	
90.53	478,850,000	529,389,379	34,487,400	38,094,996	
86.19	3,902,584,600	4,532,432,399	267,790,200	310,697,529	
96.27	3,520,651,600	3,657,059,936	229,494,600	238,386,413	
38.22	1,322,818,500	3,466,878,079	73,951,600	193,489,273	
90.52	5,674,570,600	6,282,040,302	238,231,750	263,181,341	
150.54	221,806,996	149,496,220	32,353,045	21,491,328	
13.40	895,804,300	6,686,841,431	589,233,400	4,397,264,179	
44.71	1,217,098,896	2,727,198,981	54,445,100	121,773,876	
93.14	710,146,420	764,810,657	41,389,900	44,438,372	