

**BOROUGH OF WESTWOOD**  
Tax Assessor



TELEPHONE (201) 664-7100 • FAX (201) 664-5340 • 101 WASHINGTON AVENUE • WESTWOOD, NJ 07675

**CERTIFIED-RETURN RECEIPT**

07-236 JRG

December 20, 2007

Pascack Valley Hospital Association  
Old Hook Road  
Westwood, N.J. 07675

**FILED**  
**JAMES J. WALDRON**

DEC 26 2007

U.S. BANKRUPTCY COURT  
NEWARK, NJ

RE: Tax Emption for Block-2001 Lot-16 and Block-1701 Lot 16

BY \_\_\_\_\_, DEPUTY

To Whom It May Concern:

Please be advised that on May 2, 2007 you were sent Further Statements to fill out and return to my office to continue your Tax Exempt Status. This is done every three years and must be filed with my office on or before 11/1/07 of that year. As of this date, I have not received these documents filled out and signed by any hospital representative.

Therefore, I am denying the Tax Exempt Status for this reason coupled with the fact that on 11/21/07 the hospital closed and is not full functioning non-profit hospital that would qualify for the Exemption. There are two separate distinct factors for the denial of the Exemption.

This is a pre-notification to advise you that during the year 2008 you will be receiving an Added/Omitted Tax Bill placing the entire hospital and facility located Pascack Road on the tax rolls at full taxable value. This will be prorated from the date that the hospital abandoned the intended use and closed the doors to patients.

You will receive in October, 2008 a letter from me informing you of the tax due and owing from 11/21/08 through 12/31/08. After that during the same time period you will receive an Added/Omitted Tax Bill from the Tax Collector.

The property known as Block-2001 Lot-16 is will have an approximate tax bill of \$2,422,415.07 and Block-1701 Lot-16 will have an approximate bill of \$564.34 as this lot is the pumping station only. This will leave a total tax due and owing the

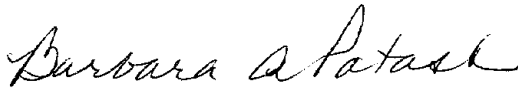


municipality of \$2,422,979.42. This figure does not include the one (1) separate tax bill you currently have for the rental of the fourth floor to Care One and the rooftop cellular towers which are currently being taxed, this is over and above that amount. I arrived at this approximate figure utilizing the 2007 tax rate and it is subject to change due to any tax rate change.

Unfortunately I must follow the laws governing Exemptions very carefully and I am placed in a position to have to make these facilities taxable due to failure to follow the laws governing continuation of exemption, Further Statements, and the fact that the actual hospital ceased to continue the non-profit use and closed the doors.

If you have any question please feel free to contact my office to discuss this matter.

Sincerely,



Barbara A. Potash, CTA  
Tax Assessor

Cc: Mayor and Council  
R. Huntington, Boro Attorney  
J. Zackin, Attny  
Honorable Rosemary Gambardella, USBJ, Bankruptcy Court Case 07-2386

Attachments

**BOROUGH OF WESTWOOD**  
Tax Assessor



TELEPHONE (201) 664-7100 • FAX (201) 664-5340 • 101 WASHINGTON AVENUE • WESTWOOD, NJ 07675

**FOR THE OWNERS OF ALL EXEMPT PROPERTY  
LOCATED IN THE BOROUGH OF WESTWOOD**

Enclosed you will find a copy of a form known as the "**FURTHER STATEMENT**". This form must be completed by the owners of the exempt property every three years to ensure continuance of the current exemption and to advise the Division of Taxation that the exempt status of your property has not changed. Any property for which the form is *not* submitted to the Tax Assessor no later than November 1, 2007 will be subject to taxation pursuant to the New Jersey statute, **N.J.S.A. 54:4-4.4**.

The form must be completed in triplicate and notarized accordingly. **Original signatures on each copy are required.** The form can be delivered in person, or by mail, providing the mail arrives before November 1<sup>st</sup>. A postmark of November 1<sup>st</sup> does not constitute service as required. The Tax Assessor must actually receive the form before that date.

If you feel you no longer qualify for the exemption, you must return the form anyway with a notation that the current use and qualification measures have been changed.

Thank you in advance for your prompt attention to this matter. If you have any questions regarding the filing of this statement, please feel free to call our office (201) 664-7100 extension 117.

Sincerely,

Barbara A. Potash, CTA  
Tax Assessor

May 1, 2007

BAP/ac  
Attach



**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

NEW B:1701                      L:16                      15F  
 PROPERTY LOC: PASCACK RD  
 PASCACK VALLEY HOSPITAL ASS'N.  
 OLD HOOK RD  
 WESTWOOD NJ                      07675

2. Article Number

7003 1680 0006 8222 1031

(Transfer from service label)

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature

X *Deanna Berlin*

- Agent
- Addressee

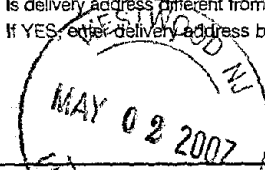
B. Received by (Printed Name)

*DEANNA BERLIN*

C. Date of Delivery

D. Is delivery address different from item 1?  Yes

If YES, enter delivery address below:  No



3. Service type

- Certified Mail  Express Mail
- Registered  Return Receipt for Merchandise
- Insured Mail  C.O.D.

4. Restricted Delivery? (Extra Fee)

Yes

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

7003 1680 0006 8222 1031

<b>U.S. Postal Service™</b>	
<b>CERTIFIED MAIL™ RECEIPT</b>	
(Domestic Mail Only, No Insurance Coverage Provided)	
For delivery information visit our website at <a href="http://www.usps.com">www.usps.com</a>	
<b>OFFICIAL USE</b>	
Postage	\$ .39
Certified Fee	2.40
Return Receipt Fee (Endorsement Required)	1.85
Restricted Delivery Fee (Endorsement Required)	
Total P.	
Sent To	NEW B:1701                      L:16                      15F
Street, A or PO Box	PROPERTY LOC: PASCACK RD
City, State	PASCACK VALLEY HOSPITAL ASS'N. OLD HOOK RD WESTWOOD NJ                      07675

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> <li>Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</li> <li>Print your name and address on the reverse so that we can return the card to you.</li> <li>Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>	<p>A. Signature  <i>*Dennis Babian</i> <input type="checkbox"/> Agent  <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name)  <i>DENNIS BABIAN</i></p> <p>C. Date of Delivery  <i>MAY 02 2007</i></p>
<p>1. Article Addressed to:</p> <p>NEW B:2001 L:16 15F  PROPERTY LOC: OLD HOOK RD  PASCACK VALLEY HOSPITAL  OLD HOOK RD  WESTWOOD NJ 07675</p>	<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes  If YES, enter delivery address below <input type="checkbox"/> No</p> <p>3. Service Type  <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail  <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise  <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>
<p>2. Article Number  (Transfer from service) <b>7003 1680 0006 8222 1048</b></p>	

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

**U.S. Postal Service™**

**CERTIFIED MAIL™ RECEIPT**

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OFFICIAL USE

Postage	\$	.39	Postmark Here
Certified Fee		2.40	
Return Receipt Fee (Endorsement Required)		1.85	
Restricted Delivery Fee (Endorsement Required)			
<b>Total Postage &amp; Fees</b>	<b>\$</b>	<b>4.64</b>	

Sent To: NEW B:2001 L:16 15F

Street, A or PO Box: PROPERTY LOC: OLD HOOK RD

City, State: PASCACK VALLEY HOSPITAL  
OLD HOOK RD  
WESTWOOD NJ 07675

PS Form 3811, February 2004

7003 1680 0006 8222 1048