

**PROFESSIONAL SERVICES AGREEMENT FOR LEGAL SERVICES**  
**IN CONNECTION WITH TAX APPEALS**

THIS AGREEMENT ("Agreement" or "agreement") entered into this FIRST day of JANUARY 2025, by and between PRINCETON, a municipal corporation of the state of New Jersey, 400 Witherspoon Street, Princeton, New Jersey, 08540 (hereinafter referred to as "PRINCETON") and SHAH & RUBENSTEIN, LLC, 1941 Oak Tree Road, Suite 204, Edison, New Jersey 08820 (hereinafter referred to as "CONSULTANT".)

**WITNESS**

WHEREAS, PRINCETON desires to obtain professional legal services related to tax appeals; and

WHEREAS, on November 7, 2025, CONSULTANT provided a written proposal to PRINCETON for purposes of performing the sought-after professional services to PRINCETON, a copy of which is attached as Exhibit B hereto; and

WHEREAS, by resolution, the Council awarded an agreement for professional services to CONSULTANT without public bidding as authorized by law, in accordance with the provisions of the Local Public Contracts Law, N.J.S.A. 40A:11-1 et seq.

NOW THEREFORE, IT IS AGREED by and between PRINCETON and CONSULTANT as follows:

1. **Scope of Services.**

- a. In consideration for payment of the cost set forth in Section 3 below, CONSULTANT shall use its best efforts to perform professional services and other related duties as set forth in the CONSULTANT'S proposal, a copy of which is attached hereto as Exhibit B and incorporated herein as if fully restated. Should there be any conflict between the terms of CONSULTANT'S proposal and this Agreement, the terms of this Agreement shall control.

2. **Contract Term.**

- a. This Agreement shall become effective on **January 1, 2026**, and shall terminate on **December 31, 2026**, unless terminated sooner pursuant to the termination provisions set forth in subsection 2c. below.
- b. The Agreement may be terminated by either party, by giving thirty (30) days advanced written notice to the other, to the address as set forth on page 1 above.

3. **Compensation; Manner of Payment.**

- a. The anticipated cost of CONSULTANT'S services as described herein shall not exceed one hundred twenty-five thousand dollars and zero cents (\$125,000.00), subject to annual budgetary appropriations.
- b. CONSULTANT shall bill PRINCETON monthly on municipal vouchers for services

rendered and reimbursement for such expenses incurred during the prior month, based on the hourly rates and fees set forth in Exhibit B. CONSULTANT shall give written notice to PRINCETON when the CONSULTANT has billed eighty percent (80%) of the compensation set forth in paragraph 3a.

- c. PRINCETON agrees to pay CONSULTANT within thirty (30) days of receipt of invoice and an audited and approved signed voucher.

4. Terms and Conditions.

- a. CONSULTANT shall take note of and comply with the requirements of N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 regarding Affirmative Action/ Equal Employment Opportunity and the Americans with Disabilities Act. The parties hereby incorporate into this Agreement the Affirmative Action/Non-Discrimination addendum per the attached Exhibit A.
- b. CONSULTANT shall take note of and comply with the requirements of P.L. 2004, c.57 (N.J.S.A. 52:32-44 et seq.) regarding Business Registration and Sales and Use Tax. The parties hereby incorporate into this Agreement the Business Registration and Sales and Use Tax addendum per the attached Exhibit C.
- c. The Terms and Conditions printed on the purchase order issued by PRINCETON to CONSULTANT shall be incorporated into this agreement per the attached Exhibit D.

5. Political Contributions.

- a. This Agreement has been awarded to CONSULTANT based on the merits and abilities of CONSULTANT to provide the services as described herein. This Agreement was not awarded through a "fair and open process" as that phrase is defined in N.J.S.A. 19:44A-20.7. As such, CONSULTANT hereby certifies that CONSULTANT (including persons and other business entities having an interest in CONSULTANT, as defined by N.J.S.A. 19:44A-20.7) has neither made a contribution that is reportable by the recipient under P.L. 1973, c.83, N.J.S.A. 19:44A-1 et seq. (i.e., in excess of \$200.00), in the one (1) year period preceding the award of this Agreement nor will it make a reportable contribution during the term of this Agreement to any municipal committee of a political party if a member of that political party is serving in an elective public office of the municipality of PRINCETON when the Agreement is awarded, or to any candidate committee of any person serving in an elective public office of the municipality of PRINCETON when the Agreement is awarded.
- b. CONSULTANT is advised of the responsibility to file an annual disclosure statement on political contributions with the New Jersey Election Law Enforcement Commission (ELEC) pursuant to N.J.S.A. 19:44A-20.27 if CONSULTANT receives in a calendar year \$50,000 or more in the aggregate through agreements or contracts with a public entity. It is CONSULTANT'S responsibility to determine if filing is necessary. Additional information on this requirement is available from ELEC at (888) 313-3532 or [www.elec.state.nj.us](http://www.elec.state.nj.us).

6. Insurance; Hold Harmless.

- a. Prior to commencing work, CONSULTANT shall furnish PRINCETON with a Certificate of Insurance as evidence that it has procured such commercial, automobile, workers' compensation, employer's and professional liability insurance coverage as is customary for the type and scope of services to be rendered under this Agreement. PRINCETON, and its officers, employees, agents and consultants, shall be listed as additional insured and as the certificate holder on such policies.
- b. CONSULTANT shall defend, indemnify and hold harmless PRINCETON, its officers, employees, agents and consultants from any and all claims, suits, actions, damages or costs, of any nature whatsoever, whether for personal injury, property damage or other liability, arising out of or in any way connected with the CONSULTANT'S acts or omissions, or those of its officers, employees, agents and consultants, in connection with this Agreement.
- c. It is also agreed that the acceptance of the final payment by the CONSULTANT shall be considered as a release in full of all claims against PRINCETON arising out of or by reason of performance or non-performance of the CONSULTANT'S obligations under this contract.

7. Complete Agreement.

- a. This Agreement and any attachments hereto or incorporated by reference represents the entire contract between the parties and shall take precedence over all other prior or existing understandings or agreements, if any, whether oral or written.

**IN WITNESS WHEREOF**, the parties have set their hand and seal the day and date first written above.

**ATTEST:**

**PRINCETON, a municipal corporation of  
the State of New Jersey**

By: \_\_\_\_\_  
Dawn M. Mount, Municipal Clerk

By: \_\_\_\_\_  
Mark Freda, Mayor

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**WITNESS:**

**SHAH & RUBENSTEIN, LLC**

By: \_\_\_\_\_

By: \_\_\_\_\_  
Authorized Representative

Date: \_\_\_\_\_

Date: \_\_\_\_\_

## **EXHIBIT A**

### **MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE**

**N.J.S.A. 10:5-31 et seq.** (P.L. 1975, c. 127)

**N.J.A.C. 17:27 et seq.**

### **GOODS, GENERAL SERVICE AND PROFESSIONAL SERVICES CONTRACTS**

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such equal employment opportunity shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union of the contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, and labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the targeted employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan Approval;

Certificate of Employee Information Report; or

Employee Information Report Form AA302 (electronically provided by the Division and distributed to the public agency through the Division's website at [http://www.state.nj.us/treasury/contract\\_compliance](http://www.state.nj.us/treasury/contract_compliance)).

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Purchase and Property, CCAU, EEO Monitoring Program as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Purchase and Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to **N.J.A.C. 17:27-1 et seq.**

## EXHIBIT B

Law Office of  
**SHAH & RUBENSTEIN, LLC**

1941 Oak Tree Road, Suite 204

Edison, New Jersey 08820

**732-906-1212**

Facsimile: 732-906-1299

[www.shahrubensteinlaw.com](http://www.shahrubensteinlaw.com)

Bhavini Tara Shah, Esq. ^

[bts@srllaw.us](mailto:bts@srllaw.us)

Fredrick L. Rubenstein, Esq.

[flr@srllaw.us](mailto:flr@srllaw.us)

^MEMBER N.J. & N.Y. BARS

*Reply to the Edison Office*

*NY Office: 80-02 Kew Gardens Road  
Suite 600*

*Kew Gardens, New York 11415*

November 7, 2025

***Via Electronic Mail Only***

Sarah Ocicki

Qualified Purchasing Agent

Finance Department

Municipality of Princeton

400 Witherspoon Street

Princeton, New Jersey 08540

*Re: Contract for Legal Services-Tax Appeal Counsel 2026*

Dear Ms. Ocicki:

The Law Office of Shah & Rubenstein, LLC's 2025 Contract for Legal Services provides for a Contract amount in an amount not to exceed \$125,000.00 at an hourly rate of \$175.00. My office is amenable to continue with the same Contract terms for the 2026 year. Kindly contact the undersigned if you have any questions or concerns or if you require anything further from the undersigned.

Thank you for your kind attention to this matter.

Very truly yours,

*Fredrick L. Rubenstein*

Fredrick L. Rubenstein

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## **EXHIBIT C**

### **BUSINESS REGISTRATION AND SALES AND USE TAX REQUIREMENTS**

#### **A. Business Registration**

P.L. 2004, c.57, as amended by P.L. 2009, C.315 (N.J.S.A. 52:32-44) requires VENDOR (also "CONTRACTOR") to provide PRINCETON with its business registration and that of any named subcontractors prior to the time this Agreement is awarded. In addition:

1. A Subcontractor named in the proposal made by CONTRACTOR shall provide a copy of its business registration to CONTRACTOR who shall provide it to PRINCETON as provided above. No Contract with a subcontractor shall be entered into by CONTRACTOR under this Agreement with PRINCETON unless the subcontractor first provides CONTRACTOR with proof of a valid business registration.
2. PRINCETON will retain the proof of business registration in an alphabetical file.
3. CONTRACTOR shall maintain and submit to PRINCETON a list of subcontractors and their addresses that may be updated from time to time during the course of the contract performance. A complete and accurate list shall be submitted before final payment is made for goods provided or services rendered under the Agreement.

#### **B. Sales and Use Tax**

1. For the term of this Agreement, CONTRACTOR and each of its affiliates shall collect and remit to the Director of the Division of Taxation in the Department of the Treasury the use tax due pursuant to the "Sales and Use Tax Act," P.L. 1966, c.30 (C.54:32B-1 et seq.) on all their sales of tangible personal property delivered into this State.
2. CONTRACTOR shall include within its subcontracts the requirement that, for the term of this Agreement, the subcontractor and each of its affiliates shall collect and remit to the Director of the Division of Taxation in the Department of the Treasury the use tax due pursuant to the "Sales and Use Tax Act," P.L. 1966, c.30 (C.54:32B-1 et seq.) on all their sales of tangible personal property delivered into this State.

Information on the law and its requirements is available by calling (609) 292-9292.

**TERMS & CONDITIONS****EXEMPTION**

Princeton is exempted by statute from payment of all Federal, State, and Municipal excise, sales and other taxes.  
FEDERAL I.D. 30-0746654

**LEGAL REQUIREMENTS**

The vendor agrees to comply with all statutes, rules and regulations and orders set forth by the State of New Jersey, Federal Government, and ordinances of Princeton.

**STATE REQUIREMENT (BUSINESS REGISTRATION REQUIREMENT)**

N.J.S.A. 52:32-44 imposes the following requirements on contractors and all subcontractors that knowingly provide goods or perform services for a contractor fulfilling this contract:

- 1) the contractor shall provide written notice to its subcontractors to submit proof of business registration to the contractor;
- 2) prior to receipt of final payment from a contracting agency, a contractor must submit to the contracting agency an accurate list of all subcontractors or attest that none was used;
- 3) during the term of this contract, the contractor and its affiliates shall collect and remit, and shall notify all subcontractors and their affiliates that they must collect and remit to the Director, New Jersey Division of Taxation, the use tax due pursuant to the Sales and Use Tax Act, (N.J.S.A. 54:32B-1 et seq.) on all sales of tangible personal property delivered into this State. A contractor, subcontractor or supplier who fails to provide proof of business registration or provides false business registration information shall be liable to a penalty of \$25.00 for each day of violation, not to exceed \$50,000 for each business registration not properly provided or maintained under a contract with a contracting agency. Information on the law and its requirements is available by calling (609)292-9292

**AUTHORIZATION TO PROCEED**

Princeton shall not be responsible for materials delivered or services performed delivered without authority of its written order and properly signed and executed by authorized Princeton official (s).

**QUALITY & QUANTITY**

All materials or services furnished on this order must be as specified, and subject to Princeton officials' inspection and approval within a reasonable time after delivery at destination. Materials other than specified will be returned at the order must not be substituted without the review and approval of authorized Princeton official(s). Materials rejected will be returned at the vendor's risk and expense. Quantities and unit prices specified must be adhered to. In case of a change, it first requires Princeton approval or it will be paid at the quoted price and quantity.

**ASSIGNMENT**

Neither party shall assign or transfer this order or any interest therein or monies payable thereunder without the written consent of the other party and any assignment made without such consent shall be null and void, except that Princeton may assign this order and its interest therein to any affiliated corporation or to any corporation succeeding to Princeton's business without consent of vendor.

**MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE**

**N.J.S.A. 10:5-31 et seq., N.J.A.C. 17:27**

**GOODS, PROFESSIONAL SERVICES AND GENERAL SERVICE CONTRACTS**

During the performance of this contract the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such action shall include, but not limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor, where applicable, will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to **N.J.S.A. 10:5-31 et seq.** as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to employ minority and women workers consistent with the applicable county employment goals established in accordance with **N.J.A.C. 17:27-5.2** or a binding determination of the applicable county employment goals determined by the Division, pursuant to **N.J.A.C. 17:27-5.2**.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personal testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the applicable employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

- Letter of Federal Affirmative Action Plan Approval
- Certificate of Employee Information Report
- Employee Information Report Form AA302

The contractor and its subcontractor shall furnish such reports or other documents to the Division of Contract Compliance & EEO as may be requested by the Division from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Contract Compliance & EEO for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C.17:27**.