

RULS-AD-1978-80

5/18/78

Notice of Motion  
- letter to Judge

pg 21

WOODRUFF J. ENGLISH  
NICHOLAS CONOVER ENGLISH  
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ARTHUR C. HENSLER, JR.  
ARTHUR L. NIMS, III  
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May 18, 1978

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DEAN J. PARANICAS  
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MARGARET E. TAYLOR  
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PAMELA F. LAUDADIO  
ROBERT S. SCAVONE  
DOREEN K. MILLER  
ELLIOTT D. MOORMAN  
GITA F. ROTHSCHILD  
CLAUDIA B. WILKINSON

Re: Allan-Deane v. Bedminster Township

RULS - AD - 1978 - 80

Honorable B. Thomas Leahy  
Somerset County Court House  
Somerville, New Jersey 08876

My dear Judge Leahy:

We enclose notice of motion and original and one copy of the brief in support thereof. This motion is to rule irrelevant as a matter of law the issue of the plaintiff's costs in acquiring and carrying its property in Bedminster Township. The background of and the reasons for the motion are set forth in the brief.

The motion is returnable on the day of the pretrial conference. We had hoped to have this motion to you before this late date, but unfortunately it was not feasible. Because the court at the pretrial conference will be dealing with motions to be made and other matters to be disposed of before trial, we wanted you to have this motion in hand on the day of the pretrial conference.

We anticipate Mr. Hill will want additional time to respond to the motion papers, and of course we have no objection to this.

Respectfully submitted,

  
Alfred L. Ferguson

ALF:am  
Encls.

cc: Edward D. Bowlby, Esq.  
Henry A. Hill, Jr., Esq.  
Gary Gorman, Esq.

The original of the within Notice of Motion has been filed with the Clerk of the Superior Court in Trenton, New Jersey.

McCARTER & ENGLISH

McCARTER & ENGLISH, ESQS.  
Attorneys for Defendants  
550 Broad Street  
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SUPERIOR COURT OF NEW JERSEY  
LAW DIVISION - SOMERSET COUNTY  
DOCKET NOS. L-36896-70 P.W.  
L-28061-71 P.W.

THE ALLAN-DEANE CORPORATION,  
et al.,

Plaintiffs,

vs.

THE TOWNSHIP OF BEDMINSTER,  
et al.,

Defendants.

:  
:  
: Civil Action  
:  
: NOTICE OF MOTION  
:  
:  
: . . . . . :  
:

TO: HENRY A. HILL, JR., ESQ.  
Mason, Griffin & Pierson, Esqs.  
Attorneys for Plaintiff  
201 Nassau Street  
P.O. Box 391  
Princeton, New Jersey 08540

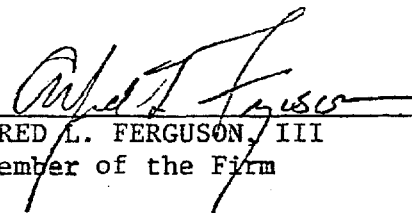
SIR:

PLEASE TAKE NOTICE that on Monday, the 22nd day of May, 1978, the undersigned, Attorneys for defendants, shall move before the Superior Court of New Jersey, Law Division, Somerset County, at the Somerset County Court, at nine o'clock in the forenoon or as soon thereafter as counsel can be heard, for an order directing that the issue of the costs incurred by Johns Manville and the Allan-Deane Corporation in purchasing and maintaining the

Bedminster property be deemed irrelevant as a matter of law and that evidence relating to that issue be excluded from trial.

McCARTER & ENGLISH  
Attorneys for Defendants

By:

  
ALFRED L. FERGUSON, III  
A Member of the Firm

SUPERIOR COURT OF NEW JERSEY  
LAW DIVISION - SOMERSET COUNTY  
DOCKET NOS. L-36896-70 P.W.  
L-28061-71 P.W.

THE ALLAN DEANE CORPORATION, et al., :  
Plaintiffs, :  
and :  
LYNN CIESWICK, et al., :  
Plaintiffs-Intervenors, :  
vs. :  
THE TOWNSHIP OF BEDMINSTER, et al., :  
Defendants. :

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BRIEF IN SUPPORT OF MOTION OF DEFENDANT  
BEDMINSTER TOWNSHIP TO RULE THE ISSUE OF  
PLAINTIFF'S COSTS IRRELEVANT AND TO RULE  
EVIDENCE OF SAID COSTS INADMISSIBLE AS A  
MATTER OF LAW.

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OF COUNSEL

Nicholas Conover English  
Alfred L. Ferguson

McCARTER & ENGLISH, ESQS.  
Attorneys for Defendant, The  
Township of Bedminster  
550 Broad Street  
Newark, New Jersey 07102  
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ON THE BRIEF

Gita F. Rothschild

PRELIMINARY STATEMENT

On March 22, 1978 plaintiff obtained an order to show cause pursuant to R.1:10-5, seeking to have the Bedminster Township zoning ordinance of December, 1977, declared invalid. Plaintiff also demanded that the court grant Allan-Deane specific corporate relief in the form of a building permit to develop property the company owns in Bedminster according to its as yet undisclosed site plan. Since a plenary trial of all relevant issues is required, a pretrial conference was scheduled for May 22, 1978.

Plaintiff has by affidavit set forth with great particularity the costs allegedly incurred by plaintiff in the acquisition and maintenance of the Bedminster property since 1969.

The plaintiff's costs, however, are irrelevant to the case at bar. It is well settled in New Jersey that the validity of a municipal zoning ordinance cannot depend on the profit objectives of a particular plaintiff. Oakwood at Madison, Inc. v. Madison Township, 72 N.J. 481, 549 (1977); and see argument, infra. Allan-Deane's profit expectations are legally irrelevant to a determination of the validity of the Bedminster ordinance. Since the only conceivable reason for bringing plaintiff's accrued costs to the court's attention is to imply that plaintiff is entitled to earn a profit on its investment, these costs are similarly irrelevant. Furthermore, discovery of issues which are legally immaterial would be wasteful and unwarranted.

Defendant seeks, by this motion, to have the court declare the question of plaintiff's costs irrelevant as a matter of law, thus elimi-

nating the need for costly discovery of useless information and trial of irrelevant issues.

A. Plaintiff's Theory of the Case

In its brief and accompanying affidavits, plaintiff Allan-Deane described in detail the costs it has allegedly incurred in acquiring and maintaining the Bedminster property over the past nine years (Pb at 23; Murar Affidavit at 4-7). The only reason for bringing these facts to the attention of the Court is to raise the inference that plaintiff's costs should be considered in deciding whether the Bedminster ordinance is valid. Plaintiff implies that, because its investment in the property has almost doubled since 1969, this Court should order the Township to zone at densities sufficiently high to insure that Allan-Deane will recoup its investment and realize a profit.

At the trial involving the prior Bedminster ordinance in 1974, plaintiff's own expert planner, Robert Katlin, testified that 540 units at an average density of four per acre would constitute a reasonable use of the Allan-Deane tract. The court adopted this testimony as a Finding of Fact in its letter opinion dated October 17, 1975.

In its present challenge to the revised ordinance, however, Allan-Deane has submitted a site plan calling for 1,849 units. Mr. Murar, plaintiff's president, admits that the reason for the increased number of units to be developed at a high density is due to accumulated costs which have allegedly doubled plaintiff's investment over the past nine years. (Murar Affidavit at 4).

Indeed, in a deposition taken in August, 1977, in the Bernards

Township action, Mr. Murar testified that Allan-Deane's goal was to develop or dispose of the Bedminster tract so as to recoup its alleged investment plus earn a 30 percent before-tax profit. The following interchange from that deposition illustrates plaintiff's interest in profit at any price:

Q. Mr. Murar, what do you consider to be the lowest acceptable rate of return on Allan-Deane's investment?

A. Acceptable to whom?

Q. Allan-Deane Corporation, I guess.

A. Well, generally, we are working on an--as a standard, most corporations in J.M. work on a pre-tax return--I mean, an after-tax return, and in the 15 percent range.

Q. Are you able to translate the after-tax return into approximate pre-tax return?

A. Be approximately 30 percent on total investment.

Q. Now, at 30 percent?

A. That's what I presume. You are not talking about a gross margin or gross profit, you are talking about return on investment?

Q. That was my question, return on investment.

A. Right.

A copy of this testimony is annexed hereto as Exhibit A.

In fact, plaintiff's predicament is the result of its own poor business judgment. Rather than purchase an option on the property or make the sale conditional upon obtaining a zoning amendment or variance, corporate plaintiff imprudently purchased the property in 1969 knowing that it was not zoned for the intended use. Allan-Deane was also aware



when it purchased the property that roads, sewers and utilities would be required and would substantially add to the cost of development. Interest, carrying charges, and legal fees incurred in the intervening years during attempts to have the zoning ordinance amended added further to the cost, compelling Allan-Deane to seek development at unconscionably high densities to guarantee it a profit.

\* \* \*

It is interesting to note that even Allan-Deane's own cost figures vary from time to time.

Mr. Murar, on page 5 of his affidavit previously filed with the Court, set forth in detail the \$10,914,445 it has allegedly spent to acquire and maintain the Bedminster and Bernards tracts. Mr. Murar allocated \$5,675,511 of the total investment to the Bedminster property.

However, upon deposition in the Bernards Township litigation, taken in August, 1977, Mr. Murar testified that the book value of Allan-Deane's investment was approximately \$7.7 million. A copy of Mr. Murar's testimony is attached as Exhibit B.

Similarly, Mr. Murar has alleged in his affidavit at page 5 that, through 1977, Allan-Deane paid a total of \$464,187 in "property and other taxes" on the Bedminster and Bernards tracts. Mr. Murar does not show what portion of that figure is allocated to the Bedminster property. Presumably, since he allocates half of the total investment to the Bedminster tract, he would allocate half of the taxes to Bedminster. However, the records of John T. Jastrzemski, Tax Collector for Bedminster Township, show that a total of \$118,529 in taxes was paid by Allan-Deane. A copy of his report is attached as Exhibit C.

Discrepancies of this magnitude raise serious questions of fact calling for extensive discovery. The data relied on by plaintiff would require time-consuming and expensive analysis by experts in accounting and land development. See discussion, infra.

B. The Extent of Discovery Required by Plaintiff's Allegations as to its Costs

The previously noted conflicts in plaintiff's papers concerning the amount of Allan-Deane's total investment and the taxes paid on the property are only two examples of the many questions generated by plaintiff's allegations respecting its costs.

Defendant has retained an accounting firm to analyze all of plaintiff's claims relating to the costs incurred in connection with the Bedminster tract. A preliminary examination of plaintiff's documents by defendant's experts indicates that numerous questions are raised and much additional information is needed in order to ascertain the validity of plaintiff's allegations. For instance, discovery is required with respect to the following areas:

- (a) the presentation and use of plaintiff's accumulated investment on the relevant accounting books of Allan-Deane or any other company;
- (b) the existence of and details surrounding any inter-company transfers;
- (c) the factual circumstances surrounding plaintiff's acquisition and ownership of the property;
- (d) the tax treatment accorded plaintiff's investment for each year of ownership;

- (e) the details of any appraisals performed on the property at purchase, or at any time during the past nine years;
- (f) the factual basis and supporting documentation for the allocation of 52 percent of the costs to Bedminster Township;
- (g) the details underlying the fluctuation of the land portion of the "accumulated investment" schedule;
- (h) the specific financing arrangements, if any, made by plaintiff in connection with its acquisition of the property;
- (i) the reasons for capitalizing interest on the entire "accumulated investment" rather than simply on the interest directly identifiable to the property;
- (j) a breakdown of the taxes paid on the property;
- (k) a breakdown of the legal costs incurred and the nature and extent of the services performed;
- (l) a breakdown of the planning costs incurred and the nature and extent of the services performed;
- (m) a breakdown of the general and administrative costs and the nature and extent of the services performed; and
- (n) whether, under generally accepted accounting principles, Allan-Deane or Johns-Manville should have accrued a loss reserve or actually written off all or a portion of its development costs to take advantage of a tax saving.

This list demonstrates the necessity for considering the issue of Allan-Deane's costs at this pretrial stage. Since the amount of plaintiff's costs are irrelevant to the validity of the zoning ordinance,

this Court should, in the interest of fairness to the parties and  
- judicial economy, rule the issue irrelevant as a matter of law.

ARGUMENT

I. PLAINTIFF'S COSTS OF PURCHASING AND MAINTAINING  
THE BEDMINSTER PROPERTY ARE IRRELEVANT AS A  
MATTER OF LAW

It is firmly established in New Jersey and elsewhere that the validity of a municipal zoning ordinance does not rest on whether a particular plaintiff will be able to realize a profit on the sale, use or development of his land. Guaclides v. Englewood Cliffs, 11 N.J. Super. 405, 414 (App. Div. 1951); Cobble Close Farm v. Bd. of Adj. Middletown, supra; Fischer v. Bedminster, 11 N.J. 194, 206 (1952); Rockaway Estates v. Rockaway Township, 38 N.J. Super. 468, 478 (App. Div. 1956); Clary v. Borough of Eatontown, 41 N.J. Super. 47, 65 (App. Div. 1956); S. & L. Associates, Inc. v. Washington Township, 61 N.J. Super. 312, 323 (App. Div. 1960); aff'd on this point and reversed on others, 35 N.J. 224 (1961); Bern v. Fair Lawn, 65 N.J. Super. 435, 450 (App. Div. 1961); Koslow v. Municipal Council, Wayne, 52 N.J. 441, 452 (1968); Ring v. Mayor, etc. Rutherford, 110 N.J. Super. 441, 445 (App. Div. 1970); cert. den. 57 N.J. 125 (1970); cert. den. 401 U.S. 911; Capital Properties, Inc. v. Zoning Commission, 229 F. Supp. 255, 257 (D.C. D.C. 1964); Simon v. Needham, 311 Mass. 560, 42 N.E. 2d 516, 519 (S. Jud. Ct. 1942); Building Commissioner of Medford v. C. & H. Co., 319 Mass. 273, 65 N.E. 2d 537, 541 (S. Jud. Ct. 1946); Senior v. Zoning Commission, 146 Conn. 531, 153 A.2d 415, 417

(S. Ct. Err. 1959); app. dismiss. 363 U.S. 143 (1960); DeForest & Hotchkiss Co. v. Planning and Zoning Comm., 152 Conn. 262, 205 A.2d 774, (1964).

This principal was recently reaffirmed by the New Jersey Supreme Court in Oakwood at Madison, supra, when it stated that plaintiffs are not

entitled to zoning permitting the most profitable development of the property.  
72 N.J. at 549.

Similarly, the New Jersey Legislature has, in Section 2 of the Municipal Land Use Law, emphasized the necessity for developing land to "meet the needs of all New Jersey citizens." N.J.S.A. 40:55D-2(g).

More specifically, the Act seeks to

promote the establishment of appropriate population densities and concentrations that will contribute to the well-being of persons, neighborhoods, communities and regions and preservation of the environment. N.J.S.A. 40:55D-2(e).

As was stated by a unanimous New Jersey Supreme Court in Cobble Close Farm v. Bd. of Adjustment, 10 N.J. 442, 452-453 (1952), a decision under the prior New Jersey zoning statute:

Zoning regulations are not to be formulated or applied . . . with a design to encourage the most appropriate use of plaintiff's property but rather 'with reasonable consideration among other things, to the character of the district and its peculiar suitability for particular uses, and with a view of conserving the value of property and encouraging the most appropriate use of land throughout such municipality'. (emphasis in original)

In Clary v. Borough of Eatontown, 41 N.J. Super. 47 (App. Div. 1956), the court made clear that even if a plaintiff proves that a particular tract would be more readily marketable, perhaps at a higher price, in

a more permissive zone, that fact would have "no legal materiality."

Id. at 64. The Clary court stated:

Conceding, arguendo, that plaintiff would do better profit wise in developing his tract on lots intermediate in size between 7,500 square feet and 20,000 square feet . . . it remains true that the profit criterion is not the test of validity and that the arbiter of lot sizes, as of all other specifications of the ordinance, within reason, is the governing body of the municipality, not the property owner's sense of what is appropriate. Id. at 65.

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With the New Jersey Supreme Court's decision in 1975 in Southern Burlington Co. NAACP et als. v. Township of Mt. Laurel, 67 N.J. 151 (1975), Allan Deane saw a way to extricate itself from the consequences of its poor business judgment. Through a perversion of the reasoning of Mt. Laurel and the Court's subsequent decision in Oakwood at Madison, supra, plaintiff asks this Court to require Bedminster Township to rezone at densities which would permit plaintiff to build enough units to guarantee it a high rate of return, regardless of whether the greatly increased densities would "promote the public health, safety, morals, and general welfare". N.J.S.A. 40:55D-2. Neither Mt. Laurel nor Oakwood at Madison stand for ~~the~~ proposition that every developing community must guarantee a profit to every developer. Oakwood at Madison, supra, at 549, citing Cobble Close Farm v. Bd. of Adjustment, Middletown Tp., 10 N.J. 442, 452 (1952).

If Allan Deane's profit objectives are legally irrelevant to a judicial determination of the validity of the Bedminster Ordinance, it

necessarily follows that the costs plaintiff has incurred in purchasing and maintaining the Bedminster tract are similarly irrelevant. Since no issue exists which would require this Court to consider the cost of plaintiff's investment, the Court should exclude evidence relating to plaintiff's acquisition and carrying costs from trial.



II. THE COURT SHOULD RULE PLAINTIFF'S COSTS  
IRRELEVANT BEFORE TRIAL

Plaintiff has made numerous and often conflicting allegations respecting the cost of its investment in the Bedminster tract. Verification of the accuracy of plaintiff's figures and substantiation of the methodology used to compute those figures will require extensive discovery, including depositions, production of documents, and the retention of experts to investigate and analyze plaintiff's calculations. Moreover, testimony concerning the results of these investigations can be expected to consume a great amount of trial time.

It is therefore appropriate that the determination of the relevancy and admissibility of evidence relating to plaintiff's costs be made now, before trial and discovery. Failure to grant defendant's motion will result in a substantial and unnecessary expenditure of time and expense by the Court and the parties.

CONCLUSION

For the foregoing reasons this Court should grant defendant's motion for an order directing that the costs incurred by Johns Manville and Allan-Deane in purchasing and maintaining the Bedminster property be deemed irrelevant as a matter of law, and that evidence relating to that issue be ruled inadmissible.

Respectfully submitted,

McCARTER & ENGLISH  
Attorneys for Defendant,  
Township of Bedminster

By: 

Alfred L. Ferguson  
A Member of the Firm

Of Counsel

Nicholas Conover English  
Alfred L. Ferguson

On the Brief

Gita B. Child

1 BY MR. ENGLISH:

2 Q Mr. Murar, just tell me again when you  
3 first became involved with the Allan-Deane project.

4 A Well, to any great extent was when recreations  
5 exceeded a management agreement with Johns-Manville  
6 Properties in March of 1974. At that time we assumed  
7 the management of all the J.M. investment property.

8 Q Now, then, you first became acquainted  
9 with the Allan-Deane property in the early part of 1974.  
10 Were there any provisions in place for sewerage service  
11 for the Allan-Deane property?

12 A No.

13 Q Now, has the unavailability of sewer  
14 service to date been an obstacle in your judgment to  
15 the sale of the Allan-Deane property or portions thereof?

16 A Yes.

17 MR. ENGLISH: Off the record a  
18 minute.

19 (Thereupon, an off-the-record  
20 discussion is held.)

21 (Back on the record.)

22 Q Mr. Murar, what do you consider to be  
23 the lowest acceptable rate of return on Allan-Deane's  
24 investment?

25 A Acceptable to whom?

1 Q Allan-Deane Corporation, I guess.

2 A Well, generally, we are working on an--as a standard,  
3 most corporations in J.M. work on a pre-tax return--I  
4 mean, an after-tax return, and in the 15 percent range.

5 Q Are you able to translate the after-tax  
6 return into approximate pre-tax return?

7 A Be approximately 30 percent on total investment.

8 Q Now, at 30 percent?

9 A That's what I presume. You are not talking about  
10 a gross margin or gross profit, you are talking about  
11 return on investment?

12 Q That was my question, return on investment.

13 A Right.

14 Q Now, is this 30 percent stretched over  
15 a period of years or how do you calculate the return on  
16 investment?

17 A You normally do it on a discounted cash flow  
18 where you take the cash flow over the life of the project,  
19 discount it back to the individual investment, and that  
20 discount rate should equate to 30 percent. I mean,  
21 that's what you are targeting for.

22 Q All right. If you achieve 30 percent  
23 pre-tax rate of return, what would that require roughly  
24 in terms of a sales' price?

25 A Over what period of time, because it's all a

1 A Well, in terms of any analysis of potential  
2 return, we use our current book value now.

3 Q What's your current book value?

4 A We talked about it the previous deposition, but  
5 it's between 7.7 and 8-million, seven seven, approximately.  
6 Seven million seven hundred thousand.

7 Q All right. So if you used that as your  
8 starting figure, what kind of a sales' price would be  
9 required to realize the 30 percent pre-tax profit?

10 A Over what period of time?

11 Q Well, over what period of time do you  
12 realistically think the property could be disposed of?

13 A A five to seven year period.

14 Q All right.

15 MR. HILL: Excuse me. Are we  
16 talking about disposing of the property in  
17 one piece, in a bulk sale or disposing of  
18 it by selling X-number of lots, which would  
19 equal the whole place, Mr. English, in your  
20 hypothetical?

21 MR. ENGLISH: Well, I'm not sure  
22 that it makes any difference, because I  
23 assume if you sell it in individual lots,  
24 there would be some added costs, which  
25 would raise your bulk value, wouldn't there?

TAXES PAID - ALLAN DEANE

Certified to by John T. Jastrzemski, Tax Collector, Bedminster Township

YEAR	B 59 L 1	B 59 L 11	B 59 L 11Q	B 59 L 13	B 59 L 13A	B 59 L 13AQ	TOTAL
1970	\$4,349.20	\$3,916.90	- - - -	\$544.96	\$1,307.38	- - - -	\$10,118.40
1971	\$2,174.60	\$1,958.45	\$1,073.31	- - - -	\$1,105.23	\$125.69	\$ 6,437.28
1972	\$9,973.26	\$10,036.77	- - - -	- - - -	\$2,078.31	- - - -	\$22,088.31
1973	\$11,088.99	\$2,050.27	\$1,310.03	- - - -	\$1,348.99	\$172.89	\$15,971.17
1974	\$12,159.18	\$2,248.14	\$1,436.46	- - - -	\$1,479.18	\$189.57	\$17,512.58
1975	\$12,887.82	\$2,382.86	\$ 653.73	- - - -	\$1,567.82	\$144.33	\$17,636.56
1976	\$24,409.00	\$1,904.98	\$ 355.74	- - - -	\$- - - -	\$ 78.54	\$26,748.26
1977	\$ 72.96	\$1,583.36	\$ 295.68	B59 L14Q \$65.28	- - - -	- - - -	\$2,017.28
TOTAL	\$77,042.05	\$26,081.73	\$5,134.95	\$610.24	\$8,886.91	\$711.02	<del>\$116,512.58</del> 118,529.

ASSESSED VALUATIONS

Certified to by R. Earl Smith, Tax Assessor, Bedminster Township

YEAR	B 59 L 1	B 59 L 11	B 59 L 11Q	B 59 L 13	B 59 L 13A	B 59 L 13AQ	TAX RATE
1970	\$ 83,000.	\$ 74,750.	\$ - - - -	- - - -	\$ 24,950.	- - - -	5.23
1971 REV.	FA \$23,000.	FA \$ 42,100.	FA \$26,900.00	- - - -	FA \$ 27,700.	FA \$13,150.	3.86
1972	\$227,000.	\$229,150.	- - - -	- - - -	\$ 47,450.	- - - -	4.38
1973	\$227,000.	\$ 42,000.	\$26,900.	- - - -	FA \$ 27,700.	\$3,560.	4.87
1974 100%	\$455,400.	\$ 84,200.	\$53,800.	- - - -	\$55,400.	\$ 7,100.	2.67
1975	\$455,400.	\$ 84,200.	\$23,100.	- - - -	\$55,400.	\$ 5,100.	2.83
1976 REV.	\$1,585,000.	\$123,700.	\$ 23,100.	- - - -	(SOLD \$93,400.)	\$ 5,100.	1.55
1977	\$5,700. FA	\$123,700.	\$ 23,100	B59L14Q \$5,100.	- - - -	- - - -	1.27
1978	\$5,900.*	\$123,700.	\$33,800.*	\$5,100	- - - -	- - - -	1.27 e

REV. - Revaluation  
 FA - Farmland Assessment  
 \* - Increase due to new soil map