



Plaintiff Intervenors. :

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I, RENÉE STEINHAGEN, hereby certify as follows.

1. I am an attorney at law of the State of New Jersey and the Executive Director of New Jersey Appleseed Public Interest Law Center ("New Jersey Appleseed"). New Jersey Appleseed represents, with Bruce Afran, Esq., the applicant Plaintiff-Intervenors in connection with this matter. I make this certification in support of applicants' motion, pursuant to R. 4:33-1 and 4:33-2, to join this action as a party and protect the interests of individual property owners and taxpayers throughout the State.

2. This action brought by Plaintiff-Intervenors seeks declaratory and injunctive relief against Defendants in the form of restraining Defendants from enacting, enforcing and/or otherwise acting upon P.L. 2021 Chapter 17 (the "Statute"), in violation of the United States and New Jersey Constitutions.

3. Plaintiff-Intervenor NEW JERSEY CITIZEN ACTION, INC. ("NJCA") is a New Jersey non-profit corporation, registered under Section 501(c)(4) of the Internal Revenue Code with business addresses in the City of Newark, Essex County; Highland Park, Middlesex County; and Cherry Hill, Camden County. NJCA has 15,000 individual members, as well as 100 affiliated partner groups with vast networks of members across New Jersey.

4. For nearly 40 years, NJCA and its members have engaged in issue advocacy, education and outreach, as well as electoral campaigns.

In addition, we have provided assistance to tens of thousands of New Jersey residents through our empowerment programs that offer financial coaching, housing counseling and discrimination monitoring, health care enrollment, and free tax preparation through their 501(c)(3) sister organization NJCAEF. Collectively, the work of NJCA and NJCAEF serves to improve the lives of low- and moderate- income individuals and taxpayers and advance social, racial and economic justice for all New Jerseyans.

5. NJCA has championed and advocated for earned sick days, paid family leave, raising the minimum wage, tax fairness (equity), housing protections, consumer financial protections and health care issues. Of particular relevance to this case, NJCA has had an active role in expanding access to quality, affordable health care and reining in health care costs by holding providers and other health care entities accountable.

6. NJCA's membership of 15,000 individuals, many of whom own property in counties in which nonprofit hospitals are located, would be harmed by the exemptions given to these institutions that are at issue in this complaint. By allowing for-profit hospitals to shelter for profit partners tax free on their campuses, property tax payers in the surrounding communities of NJ hospitals are disadvantaged. They are in effect subsidizing these for-profit health care entities through higher property taxes.

7. In addition, permitting property tax deduction on properties used by for-profit health providers renders the nonprofit hospital a mere forum for for-profit activities and violates the hospital's obligation to bring value to the community in exchange for tax-exemption. It constitutes an abuse of their nonprofit status and contract with the community to provide affordable care on a nonprofit basis and other community benefits.

8. Pursuant to this legislation, for-profit health care providers are given an unfair advantage, which only contributes to the increasing profitization of healthcare and provides an incentive for nonprofit hospitals to contract out entire departments to for-profit physicians and hire temporary nursing staff -- trends that NJCA has long opposed due to their negative impact on consumers in terms of access, affordability and quality of care. NJCA has generally and specifically opposed the conversion of health care from non-profit to for-profit entities through campaigns it has waged including opposing the takeover of NJ hospitals by Carepoint, Prime, and Meritt, and the restructuring of Horizon Blue Cross Blue Shield as a mutual holding company.

9. NJCA also took an active role in opposing earlier versions of this bill introduced and passed by the Legislature prior to the pandemic.

10. Plaintiff Intervenor MAURA COLLINSGRU is a taxpayer and owner of property in Palmyra, Burlington County, the county in which

Virtual Health System is located. She is also the Health Care Program Director of NJCA, with a business address at 75 Raritan Avenue, Suite 200, Highland Park, Middlesex County. She is the principal coordinator of the New Jersey for Health Care Coalition consisting of numerous consumer groups, civil rights and immigration advocates and social service providers. Its mission is to improve access, affordability and quality of health services in NJ, which includes a focus on holding nonprofit hospitals accountable.

11. Plaintiff-Intervenor AMERICAN FEDERATION OF TEACHERS NEW JERSEY ("AFTNJ") is a New Jersey non-profit membership corporation, with its official business address at 720 King George Road, Suite 300, Fords, NJ 08863, in Middlesex County. It represents over 30,000 PreK through grade 12 and higher education workers who live and work throughout New Jersey.

12. AFTNJ workers know firsthand the importance of large profitable institutions, including hospitals, paying their fair share in property taxes. As residents, taxpayers, homeowners and public servants, the union fully understands that the quality of education provided to students in New Jersey is directly tied to the ability of local Boards of Education to fund the programs our students and educators need. As many districts throughout the State struggle to cope with outdated facilities, staff shortages, and the inability to offer wrap-around student and family services, it is

disheartening to see healthcare facilities skirt their social responsibilities by failing to pay property taxes despite the increasing level of for-profit activity occurring on their campuses. Working New Jerseyans should not be responsible for shouldering the burden of funding public education while large profitable institutions, such as hospitals, use their political power to secure legislation, which sanctions their failure to contribute their fair share of local taxes. AFTNJ joins this lawsuit to right this wrong and to ensure that hospitals properly contribute to the communities in which they are located and from which they financially benefit.

13. Plaintiff Intervenor DONNA CHIERA is a taxpayer and owner of property in Perth Amboy, Middlesex County, a municipality in which Hackensack-Meridian Raritan Bay Medical Center is located. She is also the President of AFTNJ, with a business address at 720 King George Road, Suite 300, Fords, NJ 08863, Middlesex County.

14. NJCA and AFTNJ's individual members are harmed by the existence of tax exemptions, such as the one challenged herein, because they reduce public revenues and in so doing, deplete public funds that could otherwise be put to other public policy objectives.

15. Plaintiff Intervenors MARK and KATHERINE SMITH are taxpayers and owners of real property on which they reside in South Brunswick Township in the County of Middlesex. As residents of a county in

which are situated at least two hospitals-- Robert Wood Johnson University Hospital and Penn Medicine Princeton Health -- that are tax exempt, Mark and Katherine Smith's contribution to Middlesex County's tax collection increases in proportion to the exempt status of the hospitals that are freed by the Statute of the burden of contributing to the county tax base. Mark and Katherine Smith followed closely the tax-exempt litigation previously brought against Princeton University, and attended multiple court sessions at the Tax Court in Morristown where the Princeton University matter was heard before the Hon. Vito Bianco and have a direct and personal commitment to the challenge of certain tax-exempt entities. They will potentially lose the ability to bring such challenge as to the Middlesex County hospitals' exempt status by operation of the Statute insofar as Defendants intended to bar individual taxpayers, such as themselves, from making such challenges to an entity's tax-exempt status.

16. Consequently, Plaintiff-Intervenors NJCA, AFTNJ and their members as well as Mark and Katherine Smith have suffered and will continue to suffer an injury by the challenged statute's prohibition on third party assessment and exemption challenges by citizens seeking to set aside unlawful tax exemption schemes that burden the tax base in their community and prejudice their own share of such tax raising.

17. Moreover, although Plaintiff-Intervenors have raised three of the same claims asserted by Plaintiff Municipalities, Count IV of their proposed Complaint is unique. Plaintiff-Intervenors claim that Defendants' enactment of P.L. 2021 Ch. 17 seeks to eliminate a taxpayer's right to challenge the tax assessment or exemption status of another property owner in violation of the New Jersey Constitution, Art. 1, ¶18 and Art. 6, Sec. 5, ¶4 and the First Amendment of the U.S. Constitution, as enforced against the State through the Fourteenth Amendment. It is not clear whether Plaintiff Municipalities are adverse to this claim. Accordingly, if not permitted to intervene, Plaintiff-Intervenors' ability to protect their interest would be impaired.

18. I have been informed by Martin Allen, an attorney representing one of the municipalities in this case, that Plaintiffs' reply brief is due on August 9, 2021; however, that oral argument in this matter is not scheduled until October 4, 2021. Accordingly, no party in this matter would be prejudiced if Plaintiff-Intervenors were permitted to intervene and file their complaint and moving papers several weeks prior to that hearing. This application is thus timely.

19. For the foregoing reasons, I respectfully request that this Court grant applicants' motion to intervene as of right.

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

/s/ Renée Steinhagen  
Renée Steinhagen, Esq.

Dated: August 9, 2021