

**RESOLUTION NO. 2021 – 27**

**RESOLUTION OF THE TOWNSHIP OF LITTLE EGG HARBOR,  
COUNTY OF OCEAN, STATE OF NEW JERSEY, AUTHORIZING  
THE TAX ASSESSOR FOR THE TOWNSHIP OF LITTLE EGG  
HARBOR TO FILE CERTAIN APPEALS ON BEHALF OF THE  
TOWNSHIP AND ALSO DESIGNATING THE TAX ASSESSOR AS  
AGENT IN FILING PETITION OF APPEALS AND ROLL-BACK  
COMPLAINT FORMS**

**WHEREAS**, from time to time, the Tax Assessor discovers an error in calculations, transposing, measurement, or typographical errors in the tax assessment on the tax list after the time the Ocean County Board of Taxation has certified the tax assessments for the year, tax rates for the year or a property becomes subject to a roll-back assessment; and

**WHEREAS**, the governing body of the Taxing District of Little Egg Harbor Township is desirous that every taxpayer pays his fair share of taxes; and

**WHEREAS**, if the above discovered errors are not corrected or a roll-back assessment not applied, the taxpayers affected would not be paying their fair share of taxes; and

**WHEREAS**, the method for correcting such errors is to file a Petition of Appeal for the current year or Complaint with the Ocean County Board of Taxation.

**NOW, THEREFORE, BE IT RESOLVED**, by the governing body of the Township of Little Egg Harbor, County of Ocean, State of New Jersey, as follows:

1. That the Tax Assessor is hereby authorized to act as the agent for the Taxing District of Little Egg Harbor Township, and to file a Petition of Appeal or Complaint for the current year with the Ocean County Board of Taxation to correct any erroneous assessments to the proper value.

2. That the Tax Assessor is hereby authorized to file farmland assessment rollback complaints against any formerly qualified farmland properties for the 2019 and 2020 tax years.


3. That the Tax Assessor and Municipal Attorney are hereby authorized to execute stipulation of settlement on any tax appeal or complaint filed by the Taxing District or by a taxpayer in the tax year 2021.

4. That a copy of any Petition of Appeal or Complaint filed with the Ocean County Board of Taxation under this Resolution be filed with the Municipal Clerk.

5. That a certified copy of this Resolution be forwarded to the Ocean County Board of Taxation and the Little Egg Harbor Township Tax Assessor.

**CERTIFICATION**

I, **DIANA K. MCCRACKEN**, Clerk of the Township of Little Egg Harbor, do hereby certify that the foregoing resolution was duly adopted by the Little Egg Harbor Township Committee at a meeting held on the 1<sup>st</sup> day of **January, 2021**.

  
**DIANA K. MCCRACKEN**, Township Clerk  
Township of Little Egg Harbor