RESOLUTION NO. 2023-236

RESOLUTION OF THE TOWNSHIP OF LITTLE EGG HARBOR, COUNTY OF OCEAN, STATE OF NEW JERSEY, AUTHORIZING THE TAX COLLECTOR TO CANCEL TAXES AND PROVIDE A REFUND PURSUANT TO N.J.S.A. 54:4-3.30 ON PROPERTY QUALIFYING FOR VETERANS PROPERTY TAX EMEMPTION (ANGELO PENNELLA, BLOCK 331.04, LOT 28)

WHEREAS, N.J.S.A. 54:4-3.30 provides for an exemption from property taxes on certain property owned by a totally-disabled Veteran; and

WHEREAS, it has been determined by the Tax Assessor that property known as Block 331.04, Lot 28, owned by Angelo Pennella, qualified for a Veterans' Property Tax Exemption in the year 2023; and

WHEREAS, the determination by the Tax Assessor is the result of an assignment of a 100% permanent and total wartime service-connected disability evaluation from the Veterans' Administration; and

WHEREAS, the Tax Collector has requested authorization to cancel property taxes, in the amount of \$5,737.50; and

WHEREAS, pursuant to N.J.S.A. 54:4-3.32 the Township Committee has the authority to cancel charges for a totally-disabled veterans portion of the 2023 taxes when a N.J.S.A. 54:4-3.30 Certification of Assessment Credit for Exemption has been granted; and

WHEREAS, the Tax Collector deems that the property owners, Angelo Pennella and Trustees Elizabeth receive a refund on taxes already paid for the year 2023 in the amount of \$1,127.16; and

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 Mayor and Township Committee do hereby authorize the Tax Collector to cancel property taxes in the amount of \$5,737.50 for the year 2023 for Block 331.04, Lot 28, owned by Angelo Pennella and authorize a refund to the property owners, Angelo Pennella and Trustees Elizabeth, in the amount of \$1,127.16.
- 2. That a certified copy of this resolution shall be forwarded by the Municipal Clerk to the Tax Collector, the Tax Assessor, Angelo Pennella, Angelo Pennella and Trustees Elizabeth and the Chief Financial Officer.

CERTIFICATION

I, KELLY LETTERA, RMC, Municipal Clerk of the Township of Little Egg Harbor do hereby certify that the foregoing resolution was duly adopted by the Township of Little Egg Harbor Township Committee at a meeting held on the 10th day of August, 2023.

KELLY LETTERA, RMC

Township Clerk

Little Egg Harbor Township

TOTALLY DISABLED VETERAN ASSESSMENT CREDIT WORKSHEET

WHEREAS, N.J.S.A. 54:4-3.30 provides for an exemption from taxes on certain property owned by a totally-disabled veteran; and

WHEREAS, it has been determined by the Tax Assessor that the property known as Block 331.04 Lot 28 owned by Pennella, Angelo qualifies for a Veteran's Property Tax Exemption as of April 17, 2023.

WHEREAS, the determination by the Tax Assessor is the result of an assignment of a one hundred percent permanent and total wartime service-connected disability evaluation from the Veterans Administration; and

WHEREAS, the Tax Collector has requested authorization to cancel property taxes for 2023 based upon a prorated assessment of \$289,300 applied by the F01 Tax Rate, taxes outstanding that would otherwise be exempt.

Cancel 5737.50 refund 1/27.16 to property owners

Date

Based upon the above information I recommend preparation of a Resolution canceling property taxes as indicated.