

RESOLUTION NO. 2023-277

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 (LESTER KOHN, BLOCK 124.02, LOT 37)

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 124.02, Lot 37, owned by Lester Kohn, 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 \$3,154.36; 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 owner, Lester Kohn, receive a refund on taxes already paid for the year 2023 in the amount of \$377.19; 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 \$3,154.36 for the year 2023 for Block 124.02, Lot 37, owned by Lester Kohn and authorize a refund to him in the amount of \$377.19.

2. That a certified copy of this resolution shall be forwarded by the Municipal Clerk to the Tax Collector, the Tax Assessor, Lester Kohn and the Chief Financial Officer.

CERTIFICATION

I, **KELLY LETTERA, CMC, 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 12th day of **October, 2023**.

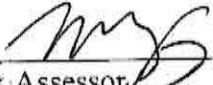


KELLY LETTERA, CMC, RMC
Township Clerk
Little Egg Harbor Township

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 124.02 Lot 37 owned by Kohn, Lester qualifies for a Veteran's Property Tax Exemption as of September 15, 2023.




Tax Assessor
10/4/23

Date

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 \$372,900 applied by the F03 Tax Rate, taxes outstanding that would otherwise be exempt.


Cancel - 3154.36
Refund due to Kohn
\$377.19



Tax Collector
10/6/23

Date

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



Business Administrator, CFO
10/10/23

Date