

**RESOLUTION NO. 2023-290**

**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 (MICHAEL J. CAPORRINO, BLOCK 325.81, LOT 25)**

**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 325.81, Lot 25, owned by Michael J. Capporrino, 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 \$1,321.92; 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, Michael J. Caporrino, receive a refund on taxes already paid for the year 2023 in the amount of \$178.06; and

**WHEREAS**, the Tax Collector deems that the title company, American Abstract, receive a refund on taxes already paid for the year 2023 in the amount of \$1,100.58; 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 \$1,321.92 for the year 2023 for Block 325.81, Lot 25, owned by Michael J. Caporrino and authorize a refund to him in the amount of \$178.06 and American Abstract in the amount of 1,100.58.

2. That a certified copy of this resolution shall be forwarded by the Municipal Clerk to the Tax Collector, the Tax Assessor, Michael J. Caporrino, American Abstract 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 9<sup>th</sup> day of **November, 2023**.

  
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**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 325.81 Lot 25 owned by Caporrino, Michael J qualifies for a Veteran's Property Tax Exemption as of September 20, 2023.

  
\_\_\_\_\_  
Tax Assessor  
10/19/23  
\_\_\_\_\_  
Date

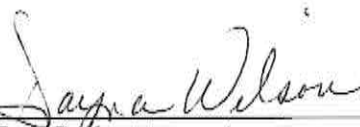
WHEREAS, the determination by the Tax Assessor is the result of an assignment of a one hundred percent permanent and total wartime service-connected disability evaluation from the Veterans Administration; and

WHEREAS, the Tax Collector has requested authorization to cancel property taxes for 2023 based upon a prorated assessment of \$167,600 applied by the F02 Tax Rate, taxes outstanding that would otherwise be exempt.


Cancel 1321.92

Refund \$ 178.06 to owner Caporrino

Refund \$ 1100.58 to American Abstract

  
\_\_\_\_\_  
Tax Collector  
10/23/23  
\_\_\_\_\_  
Date

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

  
\_\_\_\_\_  
Business Administrator, CFO  
10/23/23  
\_\_\_\_\_  
Date