

**RESOLUTION NO. 2023-311**

**RESOLUTION OF THE TOWNSHIP OF LITTLE EGG  
HARBOR, COUNTY OF OCEAN, STATE OF NEW  
JERSEY, AUTHORIZING THE TAX COLLECTOR TO  
REMOVE THE DUPLICATIVE ADDED/OMITTED  
FOR 2022 FOR BLOCK 284.02, LOT 36 (18  
COBBLESTONE LANE) FROM TAX SALE LIST**

**WHEREAS**, N.J.S.A. 54:5-1 et seq., the "tax sale law" provides for the creation, enforcement and collection of liens for unpaid taxes and other municipal liens on real property; and

**WHEREAS**, the tax collector intends to notice for a tax sale to occur on December 21, 2023, and the tax sale list would include 18 Cobblestone Lane, also known as Block 284.02, Lot 36 on the Tax Map of the Township of Little Egg Harbor; and

**WHEREAS**, the Township Tax Collector has advised that the 2022 omitted/added was assessed in Tax Year 2022 and was a duplicate assessment; and

**WHEREAS**, by Ocean County Board of Taxation Settlement Stipulation, the 2022 omitted/added on the property was adjusted for Tax Year 2023 as it was a duplicate assessment; and

**WHEREAS**, it is the desire of the governing body to authorize the Tax Collector to remove the added/omitted for 2022 in the amount of \$825.00 from the tax sale list for 18 Cobblestone Lane, also known as Block 284.02, Lot 36 on the Township Tax Map; and

**WHEREAS**, the intent is only to remove the duplicative 2022 added/omitted from the tax sale for 18 Cobblestone Lane, also known as Block 284.02, Lot 36 on the Township Tax Map, and this removal shall not affect the validity of a tax sale for the property as to other delinquent taxes warranting a tax sale.

**r|m|s|h|c**

Rothstein, Mandell, Strohm,  
Halm & Cipriani, P.A.  
ATTORNEYS AT LAW

98 East Water Street  
Toms River, NJ 08753

o: 732.363.0777  
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**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 remove the duplicative added/omitted for 2022 in the amount of \$825.00 for the property located at 18 Cobblestone Lane, also known as Block 284.02, Lot 36 on the Township Tax Map, from the tax sale list.
2. That this action shall have no effect upon the validity of any municipal tax liens, delinquent taxes, interests, costs or other liens which may be assessed against 18 Cobblestone Lane, also known as Block 284.02, Lot 36 on the Township Tax Map, from the tax sale list.
3. That a certified copy of this resolution shall be forwarded by the Municipal Clerk to the Ocean County Board of Taxation, Township Tax Collector, Township Tax Assessor, Carson Phelps and the Township 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 **14th** day of **December, 2023**.



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

**r|m|sh|c**

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**ADDED/OMITTED PETITION OF APPEAL  
OCEAN COUNTY BOARD OF TAXATION**

Appeal Number

17-2400001N

Tax Year 2023Property Class 2

Filed \_\_\_\_\_

Check/Cash \_\_\_\_\_

Checked \_\_\_\_\_

NAME OF PETITIONER

Phelps, Carson

MAILING ADDRESS

18 Cobblestone Lane

Daytime Telephone:

856, 466 1746Little Egg Harbor NJ 08087

E-mail Address \_\_\_\_\_

BLOCK 284.02LOT 36

QUALIFIER \_\_\_\_\_

Lot Size .259 acresMunicipality Little Egg HarborProperty Location 18 Cobblestone Lane

Name, telephone no., fax no. and address of person or attorney to be notified of hearing date and judgment:

**SECTION I ADDED ASSESSMENT, OMITTED ADDED ASSESSMENT, OR OMITTED ASSESSMENT ONLY  
(MUST BE FILED ON OR BEFORE DECEMBER 1)**

Added Assessment

Omitted Assessment

Omitted Added Assessment

2022

Year  
**CURRENT ADDED/OMITTED  
ASSESSMENT**

Year  
**NO. of MONTHS  
ASSESSED**

Year  
**PRORATED VALUE**

Land	\$	_____	_____	\$	_____
Bldg/Improvement	\$	<u>30,000</u>	<u>12</u>	\$	<u>30,000</u>
Abatement (If any)	\$	_____	_____	\$	_____
Total	\$	<u>30,000</u>	<u>12</u>	\$	<u>30,000</u>

REQUESTED VALUE OF ADDED/OMITTED ASSESSMENT Petition states that the said assessment should be reduced to:

Land	\$	_____	_____	\$	_____
Bldg/Improvement	\$	<u>DELETE</u>	<u>0</u>	\$	<u>DELETE</u>
Abatement (If any)	\$	_____	_____	\$	_____
Total	\$	_____	_____	\$	_____

COMPLETION DATE \_\_\_\_\_

TYPE OF IMPROVEMENT FIN. BSMT.

REASON FOR APPEAL: DUPLICATE - WAS ALREADY PICKED UP AS ADDED  
LAST YEAR (2022)

**SECTION II COMPARABLE SALES (See Instruction #8b)**

	Block/Lot/Qualifier	Property Address / Location	Sale Price	Sale/Deed Date
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____

WHEREFORE, Petitioner seeks judgment reducing/increasing (circle one) the said added, omitted added, or omitted assessment(s) to the correct assessable value. Petitioner certifies that a copy of this appeal (and attachments, if any) has been served upon the Assessor and the Clerk of the municipality where this property is located. Petitioner certifies that the foregoing statement is true and is aware that if the foregoing statement is willfully false, he/she is subject to punishment.

10/27/23

Date

Original Signature of Petitioner or Attorney for Petitioner

TAXING DISTRICT:

BLOCK:

LOT:

QUAL:

Added Assessment: \_\_\_\_\_  
Omitted Assessment: \_\_\_\_\_  
Omitted/Added Assessment: X (2022)

APPEAL# 17-2300001N  
GROUP# \_\_\_\_\_  
ITEM# \_\_\_\_\_

## OCEAN COUNTY BOARD OF TAXATION SETTLEMENT STIPULATION

In the Matter of Appeal of

PHELPS, CARSON  
VS.  
TOWNSHIP OF LITTLE EGG HARBOR

Tax Year: 2023  
Location: 18 COBBLESTONE LANE  
Block: 284.02  
Lot: 36  
Qual: \_\_\_\_\_

We, the undersigned, agree to adjust the above entitled appeal by settlement and submit for the consideration of the Ocean County Board of Taxation, the following proposal:


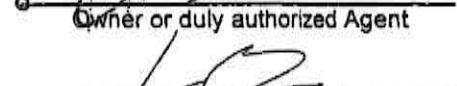
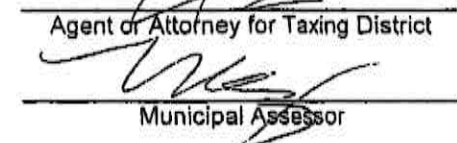
Current Assessment	
Land	\$ _____
Improvement	\$ <u>30,000</u>
Abatement	\$ _____
Total	\$ <u>30,000</u>
Prorated Months	<u>12</u>
Prorated Amount	\$ <u>30,000</u>

Proposed Assessment	
Land	\$ _____
Improvement	\$ <u>0</u>
Abatement	\$ _____
Total	\$ _____
Prorated Months	<u>0</u>
Prorated Amount	\$ _____

**Basis for settlement:**

DUPLICATE - WAS ALREADY PICKED UP AS A/A IN TAX YEAR 2022

Dated: 10-27-23

X   
Owner or duly authorized Agent  
  
Agent or Attorney for Taxing District  
  
Municipal Assessor