

RESOLUTION 2026-238

RESOLUTION OF THE TOWNSHIP OF LITTLE EGG HARBOR, COUNTY OF OCEAN, STATE OF NEW JERSEY, AUTHORIZING THE TAX COLLECTOR TO CANCEL TAXES PURSUANT TO N.J.S.A. 54:4-3.30 ON PROPERTY QUALIFYING FOR VETERANS PROPERTY TAX EMEMPTION (FRANKY B. SMITH, BLOCK 294.03, LOT 10)

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 294.03, Lot 10, owned by Franky B. and Michaela Smith, qualified for a Veterans' Property Tax Exemption in the year 2026; 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 \$3,092.55; 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 2026 taxes when a N.J.S.A. 54:4-3.30 Certification of Assessment Credit for Exemption has been granted; 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 \$3,092.55, for the year 2026 for Block 294.03, Lot 10, owned by Franky B. and Michaela Smith.

2. That a certified copy of this resolution shall be forwarded by the Municipal Clerk to the Tax Collector, the Tax Assessor, Franky B. and Michaela Smith 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 13th day of **August, 2026**.



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 294.03 Lot 10 owned by Smith, Franky B qualifies for a Veteran's Property Tax Exemption as of July 23, 2026.



Tax Assessor
7/27/26

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 2026 based upon a prorated assessment of \$205,000 applied by the F01 Tax Rate, taxes outstanding that would otherwise be exempt.

Cancel 3092.55
No Refund Needed



Tax Collector
7/27/26

Date

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



Business Administrator/CFO
7/28/26

Date