## **RESOLUTION 22-194**

## AUTHORIZING THE TAX COLLECTOR TO ADJUST TAXES FOR A WARTIME SERVICE-CONNECTED 100% DISABILITY- RIVERA

WHEREAS, Rivera, Ramiro Jr., property owner of 38 Eisenhower Drive, Block 821 Lot 4, has been certified by the U.S. Department of Veterans Affairs as having a wartime service-connected 100% disability; and

WHEREAS, due to his disability, has been approved for a total tax exemption under N.J.S.A. 54:4-3.30, L 1948, C259 which changes his property assessment classification from a 2 to a 15F exempt status and the collection of property taxes; and

WHEREAS, the approved disability began on August 31<sup>st</sup>, 2022; and

WHEREAS, the owner is due a prorated credit amount of property taxes paid for the 3<sup>rd</sup> quarter in the amount of \$78.90 and a credit for the 4<sup>th</sup> quarter paid property taxes in the amount of \$236.81 for a total credit of \$315.71. The owner took possession of the home December 21, 2021, thereby the taxes for 2022 were applied as an added assessment for the year in the amount of \$6,490.98. The owner is responsible for payment of the first eight months of the added assessment which amounts to \$4,327.32. The property owner owes \$4,011.61 after deducting the 3<sup>rd</sup> and 4<sup>th</sup> quarter credits for taxes paid. The property taxes for the 1<sup>st</sup> and 2<sup>nd</sup> quarters of 2023 in the amount of \$ 3,596.49 to be waived.

NOW, THEREFORE, BE IT RESOLVED, that the Township Committee of Upper Deerfield Township, County of Cumberland and State of New Jersey on this 1<sup>st</sup> day of December 2022, determines that the assessed value of the property should be exempted in the amount of \$ 195,100.00 for the balance of 2022, and the property be reclassified as 15F exempt with an effective date of January 1, 2023; and

**BE IT FURTHER RESOLVED** that the Tax Collector is authorized to waive the taxes for the 1<sup>st</sup> and 2<sup>nd</sup> quarters 2023 in the amount of \$ 3,596.49 due to the 100% disability exemption.

Moved By: Bruce T. Peterson

Seconded By: John L. Daddario

In Favor	<u>Against</u>	<u>Abstain</u>	Absen
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## CERTIFICATION

I hereby certify that the foregoing is a true copy of Resolution adopted by the Township Committee of the Township of Upper Deerfield, in the County of Cumberland, at a meeting thereof held December 1, 2022.

Roy J. Spoltore, Township Clerk