

**TOWNSHIP OF UPPER DEERFIELD**

**RESOLUTION 24-78**

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

**WHEREAS,** Luciano, Leonard S., property owner of 6 Merlin Drive, Block 1301 Lot 10, 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 January 1, 2024; and

**WHEREAS,** the property taxes paid for the 1<sup>st</sup> quarter 2024 in the amount of \$1,553.62 to be refunded and the 2<sup>nd</sup> quarter 2024 in the amount of \$1,553.62 will be waived and the 3<sup>rd</sup> and 4<sup>th</sup> quarter 2024 to be waived when the tax rate is struck,

**NOW, THEREFORE BE IT RESOLVED,** that the Township Committee of Upper Deerfield Township, County of Cumberland and State of New Jersey on this 21<sup>st</sup> day of March 2024, determines that the assessed value of the property should be exempted in the amount of \$193,200 and the property be reclassified as 15F exempt with an effective date of January 1, 2024; and

**BE IT FURTHER RESOLVED** that the Tax Collector is authorized to refund \$1,553.62 for 1<sup>st</sup> quarter payments and to waive the property taxes for 2<sup>nd</sup> quarter in the amount of \$1,553.62 and 3<sup>rd</sup> and 4<sup>th</sup> quarter when the tax rate is struck, due to the 100% disability exemption.

Moved By: Joseph Spoltore

Seconded By: Scott Smith

VOTING

James P. Crilley  
John L. Daddario  
Scott Smith  
Thomas Speranza  
Joseph Spoltore

<u>In Favor</u>	<u>Against</u>	<u>Abstain</u>	<u>Absent</u>
X			
X			
X			
			X
X			

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 March 21, 2024.

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Roy J. Spoltore, Township Clerk