

# Township of West Milford

Passaic County, New Jersey

## ~ Resolution 2022 – 172 ~

### RESOLUTION OF THE TOWNSHIP OF WEST MILFORD, COUNTY OF PASSAIC, AND STATE OF NEW JERSEY CANCELLING TAXES AND AUTHORIZING A REFUND PURSUANT TO N.J.S.A. 54:4-3.32

**WHEREAS**, the former owner ('Former Owner') of the property located at Block 6603, Lot 11 on the Township tax map ('Subject Property') was eligible to receive the Totally Disabled Veterans Property Tax Exemption for tax year 2020 ('Exemption'); and

**WHEREAS**, due to a deficiency in the former owner's written claim for exemption, the Subject Property, which had enjoyed the Disabled Veterans Property Tax Exemption from tax year 2007 through tax year 2019, was retroactively deemed by the Township Deputy Tax Assessor to be ineligible for the Exemption for tax year 2020; and

**WHEREAS**, upon deeming the Subject Property ineligible for the 2020 Exemption, the Deputy Tax Assessor in 2021 removed the Exemption and levied the full 2020 property taxes, in the amount of \$4,871.52, against the Subject Property as an added assessment for tax year 2021 ('Added Assessment'); and

**WHEREAS**, the Deputy Tax Assessor subsequently became aware that the Subject Property had in fact been eligible for the 2020 Exemption and that the Added Assessment had been levied erroneously; and

**WHEREAS**, the Subject Property was sold to a new owner, Joseph McMahon ('New Owner'), on January 29, 2021; and

**WHEREAS**, the erroneous Added Assessment was paid by the New Owner in 2021 in the full amount of \$4,871.52, in addition to the Subject Property's 2021 property taxes; and

**WHEREAS**, the Added Assessment should not have been levied, as the Subject Property had been eligible for the 2020 Exemption; and

**WHEREAS**, the Township was not entitled to the payment of the Added Assessment by the New Owner.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Township Council of the Township of West Milford, in the County of Passaic, and State of New Jersey, as follows:

1. The property located at Block 6603, Lot 11 on the Township tax map was eligible for the Disabled Veterans Property Tax Exemption for tax year 2020.
2. In accordance with N.J.S.A. 54:4-3.32, the Tax Collector is hereby authorized to cancel the 2020 property taxes for the property located at Block 6603, Lot 11 on the Township tax map, in the amount of \$4,871.52.

3. A refund of the 2020 property taxes for the property located at Block 6603, Lot 11 on the Township tax map shall be issued to the current owner of the property, Joseph McMahon, in the total amount of \$4,871.52, which is the amount paid by Mr. McMahon for the 2020 property taxes that were erroneously levied against the property as an added assessment.

This Resolution shall take effect immediately.

Adopted: April 20, 2022

Adopted this 20<sup>th</sup> day of April, 2022  
and certified as a true copy of an original.

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William Senande, Township Clerk