

RESOLUTION
of the
BOROUGH OF NEW PROVIDENCE
Resolution No. 2015-275

Council Meeting Date: 07-27-2015

Date Adopted: 07-27-2015

TITLE: RESOLUTION AUTHORIZING CANCELLATION OF TAXES
RECEIVABLE

Councilperson Muñoz submitted the following resolution, which was duly seconded by Councilperson Galluccio.

WHEREAS, the Borough Tax Assessor has advised the Tax Collector that the following individual has applied for and received an exemption from taxes under N.J.S.A. 54:04-03.30 as a "100% permanently and totally disabled veteran", and

WHEREAS, certain 2015 taxes should be cancelled as a result of the exemption effective as detailed below; and

WHEREAS, the total 2015 taxes amount to \$7,922.82 as analyzed;

Owner	Property Location	Block	Lot	Amount	Effective Date
Daniel D. Smith	281 Union Ave	202	09	\$ 7,922.82	3-1-2015

NOW, THEREFORE, BE IT RESOLVED by the Borough Council of the Borough of New Providence, that the Tax Collector is hereby authorized to cancel the amount of \$7,922.82 from the records for the tax year 2015.

APPROVED, this 27th day of July, 2015.

RECORD OF VOTE

	AYE	NAY	ABSENT	NOT VOTING
GALLUCCIO	X			
GENNARO	X			
KAPNER	X			
MADDEN	X			
MUÑOZ	X			
ROBINSON	X			
MORGAN			TO BREAK COUNCIL TIE VOTE	

I hereby certify that the above resolution was adopted at a meeting of the Borough Council held on the 27th day of July, 2015.

Wendi B. Barry, Borough Clerk

B O R O U G H O F
NEW PROVIDENCE

SETTLED IN 1720

Al Morgan, Mayor

Kenneth DeRoberts, CFO

Denise Gelormini, Tax Collector

Date: July 21, 2015
To: Wendi Barry, Borough Clerk
From: Denise Gelormini, Tax Collector
Subject: Resolution Authorizing Cancellation Taxes Receivable

Attached is a memo from Pat Spsychala, Tax Assessor, directing me to cancel taxes for the following:

Daniel D. Smith
281 Union Avenue
Block 202 Lot 09

Daniel D. Smith is a 100% disabled American veteran who has met the requirements under statute 54:4-3.30a.

Please prepare a resolution for the July 27, 2015 council meeting authorizing cancellation of taxes receivable, effective March 1, 2015 in the amount of \$7,922.82



BOROUGH OF
NEW PROVIDENCE
SETTLED IN 1720

ASSESSOR'S OFFICE

Al Morgan, Mayor

Patricia Spychala, Assessor

Nancy Pasquale, Assistant

3/16/15

TO: Denise Gelormini, Tax Collector
FROM: Pat Spychala, Assessor
DATE: March 16, 2015
REF: Block 202 ▪ Lot 9 ▪ 281 Union Avenue ▪ Daniel D. Smith
100% Disabled American Veteran

Please find attached deed, DD214 (discharge papers) and classification letter from the Veteran's Administration for the referenced property owner who qualifies for a 100% Disabled American Veteran exemption, according to Statute 54:4-3.30a.

The effective date to cancel taxes is March 1, 2015.

Along with the required documents, I am including an application of approval to be forwarded to the Union County Board of Taxation after the 2015 tax rate is certified. Upon receipt of this, the county will credit their portion of taxes to New Providence for Tax Year 2015.

This form cannot be completed until a 2015 certified tax rate is established for New Providence.

Please contact me should you have any questions.

Attachments

/ps



DEPARTMENT OF VETERANS AFFAIRS
Regional Office
20 Washington Place
Newark NJ 07102

MAR 04 2015

DANIEL DENNIS SMITH
281 UNION AVE
NEW PROVIDENCE, NJ 07974

In Reply Refer 309/21/RR
To: CSS 245-17-623
SMITH, Daniel Dennis

Dear Mr. Smith:

The following certificate is furnished for your use in obtaining commissary store and exchange privileges from the Armed Forces:

This is to certify that Daniel Dennis Smith is an honorably discharged veteran of the United States Army and is rated as 100% service disabled. The veteran has been scheduled for future examinations. To obtain a commissary store and exchange privilege card, please complete the attached application. You must also provide a certified copy of your DD 214, Military Separation Document. If an ID card is requested for a dependent, furnish additional proof such as:

- | | |
|--------------------------|---|
| Spouse | -A copy of the marriage certificate |
| Child | -A copy of his/her birth certificate (and adoption decree) |
| Surviving Spouse | -Copies of the marriage certificate and veteran's death certificate |
| Stepchild | -Copies of the marriage certificate and birth certificate |
| Child of Divorced Spouse | -Copies of the divorce decree and birth certificate |

UNION COUNTY BOARD OF TAXATION

271 North Broad Street, Elizabeth, New Jersey 07207

APPLICATION & APPROVAL OF ASSESSMENT DEBIT AND CREDIT

Submit this application with Municipal Resolution, if applicable

TAX DISTRICT: BOROUGH OF NEW PROVIDENCE

PROPERTY ID: BLOCK 202 LOT 9 QUAL. _____

TAXPAYER NAME: Daniel D. Smith

ASSESSMENT: CREDIT DEBIT TAX YEAR: 2015 EFFECTIVE: 3/1/15

AS THE RESULT OF:

- Refund to owner after State Acquisition per R.S. 54:4-3.3d
- Refund to Exempt Owner per R.S. 54:4-3.6c
- Disabled Veteran Exemption per R.S. 54:4-3.30a
- Spouse of Disabled Veteran Exemption per R.S. 54:4-3.30b
- Spouse of Serviceperson Exemption per R.S. 54:4-3.30c
- Prior Year Disabled Veteran Exemption Resolution per R.S. 54:4-3.32
- Non-Taxable Property Owned by Federal Government
- Duplicate Assessment Resolution per R.S. 54:4-54
- Correction of clerical error by CTB per R.S. 54:4-53
- Cancellation of Taxes of illegal assessment or Past Due Taxes per R.S. 54:4-99 & 100

CALCULATION OF ASSESSMENT ADJUSTMENT:

(Days remaining in Tax Year / 365) x Assessment = Assessment Debit or Credit

$$\left(\frac{305}{365} \right) \times 210,000 = 175,479$$

Debit/Credit Amt. x (Co. Tax Rate + Co. Library Rate + Co. Open Space Rate) = Debit/Credit Due

$$175,479 \times 1.001\% = \$1,756.54$$

I, hereby, certify that the amount of amount of Assessment Debit/Credit is correct and in accordance with the above referenced Statute.

7/21/15
DATE


TAX ASSESSOR / TAX COLLECTOR

COUNTY TAX BOARD USE

APPROVED ON _____

TAX ADMINISTRATOR _____

CLAIM FOR PROPERTY TAX EXEMPTION ON DWELLING HOUSE OF DISABLED VETERAN OR SURVIVING SPOUSE/SURVIVING DOMESTIC PARTNER OF DISABLED VETERAN OR SERVICEPERSON

(N.J.S.A. 54:4-3.30 et seq.; L.1948, c.259 as amended)

IMPORTANT File this completed claim with your municipal tax assessor. (See instructions on reverse.)

1. CLAIMANT NAME

Daniel A. & Lynn M. Smith

Name(s) of veteran claimant owner (& spouse, as tenants by entirety, or domestic partner) or of surviving spouse/surviving domestic partner permanently residing in dwelling

2. DWELLING LOCATION

281 Union Ave

908-964-1476

Street Address of claimant owner's principal residence

Phone #

Union

New Providence

County

Municipality

202

9

Block

Lot

Qualifier

3. DISABLED VETERAN/SURVIVING SPOUSE/SURVIVING DOMESTIC PARTNER OF DISABLED VET OR SERVICEPERSON (Choose A, B, or C)

- A. [x] Honorably discharged disabled veteran with active wartime service in United States Armed Forces. ATTACH copy DD214.
B. [] Surviving spouse/surviving domestic partner of honorably discharged disabled veteran with active wartime service in United States Armed Forces; and
C. [] Surviving spouse/surviving domestic partner of serviceperson who died on wartime active duty in the United States Armed Forces; and

4. ACTIVE WAR TIME SERVICE PERIOD (Check All Applicable Service Periods)

- **A. [] Operation Northern/Southern Watch August 27, 1992 - March 17, 2003
**B. [] Operation Iraqi Freedom March 19, 2003 - Ongoing
**C. [] Operation Enduring Freedom September 11, 2001 - Ongoing
**D. [] "Joint Endeavor/Joint Guard" - Bosnia & Herzegovina November 20, 1995 - June 20, 1998
**E. [] "Restore Hope" Mission - Somalia December 5, 1992 - March 31, 1994
**F. [] Operation Desert Shield/Desert Storm Mission August 2, 1990 - February 28, 1991
**G. [] Panama Peacekeeping Mission December 20, 1989 - January 31, 1990
**H. [] Grenada Peacekeeping Mission October 23, 1983 - November 21, 1983
**I. [] Lebanon Peacekeeping Mission September 26, 1982 - December 1, 1987
J. [x] Vietnam Conflict December 31, 1960 - May 7, 1975
**K. [] Lebanon Crisis of 1958 July 1, 1958 - November 1, 1958
L. [] Korean Conflict June 23, 1950 - January 31, 1955
M. [] World War II September 16, 1940 - December 31, 1946
N. [] World War I April 6, 1917 - November 11, 1918

**NOTE - Peacekeeping Missions require a minimum of 14 days service in the actual combat zone except where service-incurred injury or disability occurs in the combat zone, then actual time served though less than 14 days, is sufficient for purposes of property tax exemption or deduction.

5. DISABILITY (Choose A or B & complete C)

- A. [] Wartime service-connected disability from paraplegia, sarcoidosis, osteochondritis resulting in permanent loss of use of both legs, or permanent paralysis of both legs and lower parts of the body, or from hemiplegia and having permanent paralysis of one leg and one arm or either side of the body, resulting from injury to spinal cord, skeletal structure, or brain or from disease of spinal cord not resulting from any form of syphilis; or from total blindness; or from amputation of both arms or both legs, or both hands or both feet, or the combination of a hand and a foot; or
B. [x] Other wartime service-connected disability declared to be a total or 100% permanent disability, and not so evaluated solely because of hospitalization or surgery and recuperation, sustained through enemy action, or accident, or resulting from disease contracted while in such service.
C. Date V.A. determined 100% permanently and totally disabled 4 March 2015

6. OWNERSHIP & OCCUPANCY (Complete A, B, and C)

- A. [] I (my spouse/domestic partner & I, as tenants by entirety), solely own or hold legal title to the above dwelling house.
B. [] Grantee (buyer) name per deed. Deed Date
C. [x] The dwelling house is One-Family and I occupy all of it as my principal residence.
OR
[] The dwelling house is Multi-Unit and I occupy % as my principal residence.

7. CITIZEN & RESIDENT (Complete A or B)

- A. [] As of Feb 15 1987 (insert date month/day/year) I the above named person

BOROUGH OF
NEW PROVIDENCE

SETTLED IN 1720

Al Morgan, Mayor

Kenneth DeRoberts, CFO

Denise Gelormini, Tax Collector

July 20, 2015

Daniel D. Smith
281 Union Avenue
New Providence, NJ 07974

Re: Veteran Exemption
281 Union Avenue
Block 202 Lot 09

Dear Mr. Smith:

I received a memo from our tax assessor's office stating you are entitled to a 100% permanently and totally disabled veteran exemption effective March 1, 2015.

The following is a breakdown of your 2015 taxes:

Assessed value x Tax rate = Total gross taxes (210,000 x 4.634 = 9,731.40)
Less veteran deduction (250.00) = Net Tax (9,481.40)

Net tax (9,481.40) ÷ 365 days = Per Diem tax amount (25.98)
Per Diem amount (25.98) x Days exempt (305) = Taxes exempt (7,922.82)

Total net taxes billed (365 days)	9,481.40
Taxes canceled (305 days)	7,922.82
Portion of taxes responsible for (60 days)	1,558.58
Taxes paid (1 st quarter)	2,333.60
Overpayment of taxes	775.02
2012 Homestead Benefit	662.95
Total Refund Amount	1,437.97

Enclosed is a purchase order for the refund of overpayment of taxes. Please sign and return it to the tax collector's office as soon as possible. Your social security number must be included. If you have any questions regarding this matter please do not hesitate to contact me.

Sincerely,

Denise Gelormini
Tax Collector
908-665-8031
dgelormini@newprov.org