

**RESOLUTION**  
of the  
**BOROUGH OF NEW PROVIDENCE**  
Resolution No. 2016-316

Council Meeting Date: 10-10-2016

Date Adopted: 10-10-2016

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 taxes should be cancelled as a result of the exemption effective as detailed below; and

Owner	Property Location	Block	Lot	Amount	Tax Year
Parmett Living Trust	17 Colchester Rd	355	18	\$ 3,577.19	2016 Q4

WHEREAS, the Tax Assessor and Tax Collector of the Borough of New Providence have reported the overpayment of real estate taxes to the Borough of New Providence in the amount of \$55,720.73 needs to be refunded as follow:

Owner	Property Location	Block	Lot	Amount	Tax Year
Parmett Living Trust	17 Colchester Rd	355	18	\$ 9,532.95	2016 Q1-3
				\$ 13,411.50	2015
				\$ 13,697.58	2014
				\$ 12,324.75	2013
				\$ 6,753.95	2012 effective 6/8/12

and;

WHEREAS, the specific reason for the refund has been reported to the Mayor and Borough Council and are set forth in the memorandums of the Tax Assessor and Tax Collector of the Borough of New Providence which is attached hereto and made a part hereof.

NOW, THERFORE, 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 \$3,577.19 from the records for the tax year 2016.

BE IT FURTHER RESOLVED by the Mayor and Borough Council of the Borough of New Providence, County of Union and State of New Jersey that they do hereby authorize the refund of overpayment of taxes in the amount of \$55,720.73 for the above named homeowner.

APPROVED, this 10<sup>th</sup> day of October, 2016.

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 10<sup>th</sup> day of October, 2016.

Wendi B. Barry, Borough Clerk

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MEMORANDUM

**To:** Denise Brinkofski, Tax Collector  
Mike Gennaro, Finance  
Ken DeRoberts, CFO  
**Cc:** Doug Marvin, Administrator  
Wendi Barry, Borough Clerk  
**From:** Bryan Flynn, CTA  
**Date:** October 4, 2016  
**RE:** *Property Tax Exemption - RETX Cancellation/Refund*  
*Block: 355, Lot: 18*

As mentioned in previous correspondence, I had received an application for property tax exemption by the surviving spouse of a 100% permanently Disabled American Veteran. The application is now complete and approved. As a reminder, if not for a misdiagnosis the 100% DAV would have been eligible for this exemption for many years prior; however, the Department of Veteran's Affairs has declared the veteran permanently and 100% disabled as of the date of his death: June 8, 2012. As such, the applicant is not only eligible for cancellation of property taxes for the remainder of the year, but additionally may be refunded any property taxes paid since June 8, 2012.

Below is the breakdown of remaining 2016 property tax to be cancelled, and all property taxes eligible for refund:

Block: 355, Lot: 18 - Property Assessment: 305,600 (2012-2016)

2016 - Q4 (to be cancelled)	\$3,590
2016 - Paid	\$10,770
2015	\$14,162
2014	\$13,948
2013	\$13,575
2012 - Pro-rated 6/8/12	\$7,427
<b>Total:</b>	<b>\$63,472</b>

Please contact for any additional information, or with any questions.

/bf

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MEMORANDUM

**To:** Al Morgan, Mayor  
Mike Gennaro, Finance  
Ken DeRoberts, CFO  
**Cc:** Doug Marvin, Administrator  
Wendi Barry, Borough Clerk  
**From:** Bryan Flynn, CTA  
**Date:** July 21, 2016  
**RE:** *Property Tax Exemption - RETX Cancellation/Refund*

I am in receipt of an application for property tax exemption by the surviving spouse of a permanently disabled veteran. Disabled veterans, and widows of, are granted full exemption as of the date 100% permanent disability is declared, and typically a resolution is produced for the cancellation of any remaining outstanding tax for the year of the application; however, in this circumstance, a few years have passed since the declaration of disability.

An uncontested misdiagnosis of service-connected disability had only posthumously been addressed after *many* years; and, even since, the surviving spouse was only recently made aware of the exemption they should have been entitled to. The Department of Veterans Affairs had officially declared the date of disability as of June 8, 2012, the date of death; thus the property owner has been entitled to full property tax exemption since.

Though the application for exemption has just been submitted, the taxpayer is entitled to retroactive property tax refund pro-rated to the date of disability in addition to the cancellation of remaining 2016:

“The governing body of each municipality, at its discretion, may, by resolution, refund all taxes collected on any property which would have been exempt from taxation if proper claim in writing had been timely made. The governing body of each municipality, by appropriate resolution, may also return to the veteran or the veteran's surviving spouse all property tax payments made since the time of the veteran's actual disability or since the time of the veteran's death.”

Wendi, Doug, and I have discussed that, to their knowledge, the Borough has not come across a circumstance/made a decision as such in the past, involving refunding almost five years of overpayment; thus figured it best to open the issue for discussion.

Please contact for any additional information, or with any questions.

/bf

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MEMORANDUM

**To:** Denise Brinkofski, Tax Collector  
Mike Gennaro, Finance  
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Wendi Barry, Borough Clerk  
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/bf

B O R O U G H O F  
**NEW PROVIDENCE**

SETTLED IN 1720

Al Morgan, Mayor

Kenneth DeRoberts, CFO

Denise Brinkofski, Tax Collector

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Date: October 6, 2016  
To: Wendi Barry, Borough Clerk  
From: Denise Brinkofski, Tax Collector  
Subject: Resolution Authorizing Cancellation Taxes Receivable

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Per the attached memo from the Tax Assessor, Bryan Flynn, please prepare a resolution for the October 10, 2016 council meeting authorizing cancellation of taxes receivable, effective June 8, 2012 for the following property:

Parmett Living Trust  
Block 355 Lot 18  
17 Colchester Road  
New Providence, NJ 07974

2016 Tax Breakdown: (Assessed value x Tax Rate = Gross Tax – Deduction = Net Tax)

$305,600 \times 4.699 = 14,360.15 - 250.00 \text{ vet deduction} = 14,110.15$

Taxes paid (1 <sup>st</sup> , 2 <sup>nd</sup> , 3 <sup>rd</sup> quarter)	10,532.95
Taxes not yet paid (4 <sup>th</sup> quarter Nov. 1 <sup>st</sup> )	3,577.19

Prior Year Tax Breakdown:

2015 taxes paid (4.634)	13,911.50
2014 taxes paid (4.564)	13,697.58
2013 taxes paid (4.442)	13,324.75
2012 taxes paid (4.306) 207 days	7,321.07

Total Refund amount:	58,787.85
Total 2016 cancellation amount:	3,577.19