

**RESOLUTION NO. 2024-232**

**RESOLUTION OF THE TOWNSHIP OF LITTLE EGG HARBOR, COUNTY OF OCEAN, STATE OF NEW JERSEY, AUTHORIZING THE TAX COLLECTOR TO CANCEL TAXES AND PROVIDE A REFUND PURSUANT TO N.J.S.A. 54:4-3.30 ON PROPERTY QUALIFYING FOR VETERANS PROPERTY TAX EMEMPTION (CHESTER MAKOWSKI, BLOCK 282, LOT 6.205)**

**WHEREAS, N.J.S.A. 54:4-3.30** provides for an exemption from property taxes on certain property owned by a totally-disabled Veteran; and

**WHEREAS,** it has been determined by the Tax Assessor that property known as Block 282, Lot 6.205, owned by Chester Makowski, qualified for a Veterans' Property Tax Exemption in the year 2024; and

**WHEREAS,** the determination by the Tax Assessor is the result of an assignment of a 100% permanent and total wartime service-connected disability evaluation from the Veterans' Administration; and

**WHEREAS,** the Tax Collector has requested authorization to cancel property taxes, in the amount of \$4,819.36; and

**WHEREAS,** pursuant to N.J.S.A. 54:4-3.32 the Township Committee has the authority to cancel charges for a totally-disabled veterans portion of the 2024 taxes when a N.J.S.A. 54:4-3.30 Certification of Assessment Credit for Exemption has been granted; and

**WHEREAS,** the Tax Collector deems that the property owner, Chester Makowski, receive a refund on taxes already paid for the year 2024 in the amount of \$714.53; and

**NOW, THEREFORE, BE IT RESOLVED,** by the governing body of the Township of Little Egg Harbor, County of Ocean, State of New Jersey as follows:

1. That the Mayor and Township Committee do hereby authorize the Tax Collector to cancel property taxes in the amount of \$4,819.36 for the year 2024 for Block 282, Lot 6.205, owned by Chester Makowski and authorize a refund, in the amount of \$714.53.

2. That a certified copy of this resolution shall be forwarded by the Municipal Clerk to the Tax Collector, the Tax Assessor, Chester Makowski and the Chief Financial Officer.

**CERTIFICATION**


I, **KELLY LETTERA, CMC, RMC**, Municipal Clerk of the Township of Little Egg Harbor do hereby certify that the foregoing resolution was duly adopted by the Township of Little Egg Harbor Township Committee at a meeting held on the **12<sup>th</sup>** day of **September, 2024**.

  
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**KELLY LETTERA, CMC, RMC**  
Township Clerk  
Little Egg Harbor Township

**TOTALLY DISABLED VETERAN**  
**ASSESSMENT CREDIT WORKSHEET**

WHEREAS, N.J.S.A. 54:4-3.30 provides for an exemption from taxes on certain property owned by a totally-disabled veteran; and

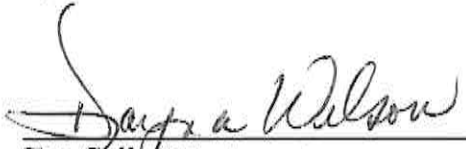
WHEREAS, it has been determined by the Tax Assessor that the property known as Block 282 Lot 6.205 owned by Makowski, Chester qualifies for a Veteran's Property Tax Exemption as of January 31, 2024.

  
\_\_\_\_\_  
Tax Assessor  
1/31/24  
\_\_\_\_\_  
Date


WHEREAS, the determination by the Tax Assessor is the result of an assignment of a one hundred percent permanent and total wartime service-connected disability evaluation from the Veterans Administration; and

WHEREAS, the Tax Collector has requested authorization to cancel property taxes for 2024 based upon a prorated assessment of \$179,400 applied by the F01 Tax Rate, taxes outstanding that would otherwise be exempt.

Cancel 4819.36  
Refund 714.53 to  
owner Makowski.

  
\_\_\_\_\_  
Tax Collector  
9/12/24  
\_\_\_\_\_  
Date

Based upon the above information I recommend preparation of a Resolution canceling property taxes as indicated.

  
\_\_\_\_\_  
Business Administrator, CFO  
9/12/24  
\_\_\_\_\_  
Date