

RESOLUTION

WHEREAS, by adoption of Resolution No. 165-15 on June 23, 2015, the Township Council of the Township of West Orange granted a real estate tax exemption, pursuant to N.J.S.A. 54:4-3.30, et seq., to Antonio Orozco, a totally disabled veteran, pertaining to a single family dwelling located at 12 Valley Way (Block 140.02, Lot 52.01) (the "Property"), for the period beginning on January 1, 2014 and ending on May 1, 2015; and

WHEREAS, Resolution No. 175-15 authorized the Tax Collector to refund the sum of \$10,974.78 to Mr. Orozco, representing the sum of \$7,316.32 in 2014 real estate taxes and the sum of \$3,658.16 in 2015 real estate taxes; and

WHEREAS, N.J.S.A. 54:4-3.30 provides, in pertinent part, that a "dwelling house" of a totally disabled veteran shall be exempt from taxation, on proper claim made therefor (the "Exemption"); and

WHEREAS, N.J.S.A. 54:4-3.33 defines "dwelling house," for purposes of the Exemption, to mean a building or structure *owned and occupied* by a totally disabled veteran; and

WHEREAS, upon further investigation, the Tax Assessor has determined that the Property was rented to a non-owner during the 2015 tax period, and that Mr. Orozco is therefore not entitled to reimbursement of the \$3,658.16 in real estate taxes pertaining to the 2015 tax period; and

WHEREAS, based upon the foregoing, the Tax Assessor recommends that the refund to Mr. Orozco be limited in scope to the 2014 real estate taxes in the amount of \$7,316.32;

NOW, BE IT HEREBY RESOLVED, by the Township Council of the Township of West Orange that Resolution No. 165-15 be and is hereby amended to grant a real estate tax exemption for the Property for the 2014 tax period only in the amount of \$7,316.32; and it is further

RESOLVED that the Tax Collector shall refund the total sum of \$7,316.32 to Antonio Orozco; and it is further

RESOLVED that a copy of this Resolution shall be made available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale
Municipal Clerk

Jerry Guarino
Council President

Adopted: August 11, 2015