CITY OF VINELAND

RESOLUTION NO. 2014-34

RESOLUTION CANCELLING TAXES FOR PROPERTIES KNOWN AS BLOCK 2604, LOT 14, BLOCK 6402, LOT 118.1, BLOCK 5601, LOT 58, AND BLOCK 4705, LOT 63 DUE TO AN ASSESSMENT ERROR IN ACCORDANCE WITH NJSA 54:4-54.

WHEREAS, Block 2604, Lot 14, 396 N. Mill Road, was assessed during the revaluation commenced in 2012, and the property erroneously included as part of its description a portion of property of approximately 86,400 square feet which actually was part of Block 2604, Lot 15, and, therefore, created an assessment error of \$1,735,100.00 and an increase in taxes in the amount of \$39,386.77; and

WHEREAS, with the guidance of the County Tax Administrator and pursuant to NJSA 54:4-54, the Municipal Tax Assessor has recommended the correction of the assessment error in the amount of \$1,735,100.00 and cancellation of taxes for the tax year of 2013 in the amount of \$39,386.77; and

WHEREAS, Block 6402, Lot 118.1, 1987 S. Lincoln Avenue, was assessed during the revaluation commenced in 2012 and a portion of the building utilized by the Church of the Christian Mission was being assessed twice and that part of the building value used for tax purpose is part of the church building and, therefore, exempt from taxation which created an assessment error of \$373,300.00 and an increase in taxes in the amount of \$8,473.91; and

WHEREAS, with the guidance of the County Tax Administrator and pursuant to NJSA a54:4-54 the Municipal Tax Assessor has recommended the correction of the assessment error in the amount of \$373,300.00 and cancellation of taxes for the tax year of 2013, in the amount of \$8,473.91; and

WHEREAS Block 5601, Lot 58, 1915 S. Orchard Road, was assessed during the revaluation commenced in 2012 and the data on record, which was the basis for the new valuation, misrepresented the overall square foot of the dwelling, improvement amenities and inaccurate room and bedroom count, which resulted in an assessment error of \$28,400.00 and an increase in taxes in the amount of \$644.68; and

WHEREAS, with the guidance of the County Tax Administrator and pursuant to NJSA 54:4-54, the Municipal Tax Assessor has recommended the correction of the assessment error in the amount of \$28,400.00 and cancellation of taxes for the tax year 2013, in the amount of \$644.68; and

WHEREAS, Block 4705, Lot 63, 809 S. Mill Road, was assessed during the revaluation commenced in 2012 and an error was discovered regarding the duplex on the property which is owned by a Totally Disabled Veteran (TDV) and within a portion of the duplex the TDV resides and is, therefore, tax exempt (Class 15 F) and further that data upon which the new assessment was made contained errors which resulted in an assessment error of \$158,000.00 for the taxable portion of the duplex known as Block 4704, Lot 63.1 on the City of Vineland Tax Map and an increase in taxes in the amount of \$3,586.60; and

WHEREAS, with the guidance of the County Tax Administrator and pursuant to NJSA 54:4-54, the Municipal Tax Assessor has recommended the correction of the assessment error in the amount of \$158,000.00 for the taxable portion of the property known as Block 4705, Lot 63.01 and cancellation of taxes for the tax year 2013 in the amount of \$3,586.60.

CITY OF VINELAND

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Vineland as follows:

- 1. For Block 2604, Lot 24, the assessment shall be reduced by the amount of \$1,735,100.00 and taxes in the amount of \$39,386.77 shall be cancelled for the tax year 2013 for the reasons set forth by the Municipal Assessor.
- 2. For Block 6402, Lot 118.1, the assessment shall be reduced by the amount of \$373,300.00 and taxes in the amount of \$8,473.91 shall be cancelled for the tax year 2013 for the reasons set forth by the Municipal Assessor.
- 3. For Block 5601, Lot 58, the assessment shall be reduced by the amount of \$28,400.00 and taxes in the amount of \$644.68 shall be cancelled for the tax year 2013 for the reasons set forth by the Municipal Assessor.
- 4. For Block 4705, Lot 63, the assessment shall be reduced by the amount of \$158,000.00 and taxes in the amount of \$3,586.60 shall be cancelled for the tax year 2013 for the reasons set forth by the Municipal Assessor.

Adopted:		
	President of Council	
ATTEST:		
City Clerk		