

**RESOLUTION NO. 2018-33**

**RESOLUTION TO CANCEL UNCOLLECTIBLE TAXES**

**WHEREAS**, N.J.S.A. 54:4-91.1 requires the collector to submit to the governing body on or before May 1<sup>st</sup> annually, a list of uncollectible taxes for the current year for cancellation.

**WHEREAS**, N.J.S.A. 54:4-91.2 requires the governing body must examine this list and, by resolution, release the collector from the collection thereof and order the same canceled.

**NOW, THEREFORE, BE IT RESOLVED**, by the Township Council, Township of Aberdeen, County of Monmouth, State of New Jersey, that the tax collector is hereby authorized and directed to cancel the following taxes:

<u>Name</u>	<u>Page/Line</u>	<u>Block/Lot</u>	<u>Type</u>	<u>Amount</u>
Township of Aberdeen	281/4	146/3	Real	\$4,286.95
Kara of Monmouth, LLC	254/9	117/18.01	Real	\$45.66

**BE IT FURTHER RESOLVED**, that a certified copy of this resolution shall be forwarded to the Tax Collector and the Municipal Auditors.

**Township of Aberdeen**  
**Report of Taxes Uncollectible**

Pursuant to N.J.S.A. 54:4-91.1, the collector shall submit to the governing body on or before May 1<sup>st</sup> annually, a list of uncollectible taxes for cancellation.

The tax collector has identified the following taxes as uncollectible:

<u>Name</u>	<u>Page/Line</u>	<u>Block/Lot</u>	<u>Type</u>	<u>Amount</u>
Township of Aberdeen	281/4	146/3	Real	\$4,286.95
Kara of Monmouth, LLC	254/9	117/18.01	Real	\$45.66

Reason

Block 281 Lot 4: The delinquent property taxes due were owed by former owner, Kara of Madison LLC (Kara Homes). As per the agreement between Kara and the Township of Aberdeen, the property title was transferred over to the township and is now tax exempt, therefore the prior year delinquency must be cancelled.

Block 117 Lot 18.01: The property is a common element previously set up by the Tax Assessor's office for the condo association with an assessed value of \$100. As of 2017, the Assessor changed the assessed value to zero for all of the condo association lots that were set up this way. There are prior year delinquent balances which remain unpaid due to a bankruptcy filing of the owner. I cannot sell this at tax sale as it is not actual land parcel, therefore it will need to be cancelled as uncollectible.