

Mayor Nolan offered the following Resolution and moved on its approval for payment:

**R-11-78**  
**RESOLUTION GRANTING TAX EXEMPTION**  
**TO DISABLED VETERAN**  
**FOR BLOCK 28 LOT 14.03**

**WHEREAS**, Albert Semmel is a 100% disabled veteran and is the owner and resident of 16 Mountain Street, Highlands (Block 28 Lot 14.03) the 100% service connected disability having been awarded to Albert Semmel by the Veteran Administration for medical conditions arising from his military service; and

**WHEREAS**, the petitioner Albert Semmel has applied for exemption of the taxes assessed for his property located at 16 Mountain Street, Highlands, as a 100% disabled veteran pursuant to N.J.S.A. 54:4-3.30(A), and the Semmel residence is exempt for its tax assessment commencing on March 1, 2011 as the residence of a 100% disabled veteran; and

**WHEREAS**, the Governing Body of the Borough of Highlands, upon recommendation of the Tax Assessor, has determined that Albert Semmel is entitled to a tax exemption as a 100% disabled veteran for conditions received in the honorable service of his county and his fellow citizens, and the effectuating the policy of tax exemption as of the appropriate date is proper.

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Body of the Borough of Highlands that pursuant to the authority of N.J.S.A. 54:4-3(A) the Tax Assessor is hereby authorized to exempt Block 28 Lot 14.03, 16 Mountain Street, Highlands, the residence of Albert Semmel, a 100% disabled veteran, from the prorated assessment of property effective March 1, 2011.

Seconded Ms. Kane by and adopted on the following roll call vote:

**ROLL CALL:**

**AYES:** Mr. Connelly, Mr. Francy, Ms. Kane, Mayor Nolan

**NAYES:**

**ABSENT:** Mr. O'Neil

**ABSTAIN:** None

**DATE:** March 16, 2011

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**CAROLYN CUMMINS, BOROUGH CLERK**

I hereby certify this to be a true copy of Resolution R-11-78 adopted by the Governing Body of the Borough of Highlands at its meeting held on the 16<sup>th</sup> day of March 2011.

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**BOROUGH CLERK/DEPUTY CLERK**