

**TOWNSHIP OF WARREN  
RESOLUTION NO. 2023-116**

**AUTHORIZING THE TAX COLLECTOR TO REFUND TAXES PURSUANT TO A CORRECTION  
OF ERRORS APPEAL, DOCKET NO. 000031-2023 AND RELIEVE THE TAX COLLECTOR  
FROM COLLECTING TAXES ON CERTAIN FARMLAND ASSESSED PROPERTY.**

**WHEREAS**, the subject property of 219 King George Road, Block 52, Lot 12.02; 7 (the "subject property") has held a farmland assessment prior to 2022, subject to the Farmland Assessment Act, N.J.S.A. 54:4-23.2, et seq.; and

**WHEREAS**, a separate block and lot in common ownership with the subject property was taken out of the farmland assessment program, which erroneously resulted in the subject property also being removed from the farmland assessment program; and

**WHEREAS**, the subject property should have remained as farmland assessed for the 2022 tax year; and

**WHEREAS**, the Tax Assessor of Warren Township, during the course of his work, discovered an error which resulted in the billing of taxes for a portion of the 2022 tax year, and preliminary 2023 taxes on the said property in contravention and contradiction of the Farmland Assessment Act, N.J.S.A. 54:4-23.2; and

**WHEREAS**, the Special Tax Appeal Attorney, with consultation from the Tax Assessor, has filed a Correction of Errors Appeal to correct this error, under Docket No. 000031-2023 in the Tax Court of New Jersey; and

**WHEREAS**, the Tax Court has entered Judgment correcting the assessment and restoring the property to the farmland assessment program; and

**WHEREAS**, the said line item, Block 52, Lot 12.02, erroneously assessed the property as Class 1 in the amount of \$472,600, resulting in total 2022 taxes in the amount of \$9,390.56, and preliminary 2023 taxes in the amount of \$4,695.28, when the property should have been assessed as Class 3B property in the amount of \$200 for the 2022 tax year and \$700 for the 2023 tax year, resulting in total 2022 taxes in the amount of \$3.98 for 2022, and \$1.99 for preliminary 2023 taxes; and

**WHEREAS**, the Township Committee of the Township of Warren met and considered the aforesaid corrections and the recommendations of its Tax Assessor and Special Tax Appeal Attorney; and

**WHEREAS**, the aforesaid corrections have no general application to other properties within the Township of Warren as a result of the aforesaid specific facts situation; and

**WHEREAS**, the Township Committee will make these corrections without prejudice to its dealings with any other Warren Township's taxpayers' request for tax assessment reduction;

**NOW, THEREFORE, BE IT RESOLVED** by the Township Committee of the Township of Warren, County of Somerset, State of New Jersey, as follows:

1. The Warren Township Tax Collector and Tax Assessor are hereby authorized to correct the line item known as Block52, Lot 12.02 in accordance with the Tax Court's Order and Final Judgment, a copy of which are attached hereto.
2. The Warren Township Tax Collector is authorized to refund excess 2022 property taxes paid in the amount of \$9,386.58.

3. The Warren Township Tax Collector is authorized to cancel any excess 2023 preliminary taxes billed, including cancelling and forgiving any taxes billed but not yet paid for the second quarter of 2023 and refund excess taxes paid in the amount of \$2,345.65 for the first quarter of 2023.
4. The correction outlined above shall be without prejudice to the Township's dealings with any other Township taxpayers' request for tax assessment reductions or exemptions.

INTRODUCED	SECONDED	COMMITTEE	AYE	NAY	ABSTAIN	ABSENT
		CROSON	X			
X		LONTAI	X			
	X	SORDILLO	X			
		LAZO	X			
		DINARDO	X			

CERTIFICATION

I, Cathy Reese, Township Clerk of the Township of Warren, in the County of Somerset, New Jersey, do hereby certify the foregoing to be a true and correct copy of a resolution adopted at a meeting of the Township Committee held on April 20, 2023.

Cathy Reese, RMC  
Township Clerk