

Mayor O'Neil offered the following Resolution and moved its adoption:

**R-06- 51**  
**RESOLUTION AUTHORIZING CANCELLATION OF TAXES**

**WHEREAS,** by agreement made in August 1955, the Borough of Highlands obtained an easement for the purpose of installing, maintaining and repairing a storm sewer, and all rights incidental thereto on the premises currently known as Lot 7 in Block 52 as shown on the Borough of Highlands Tax Map; and

**WHEREAS,** the consideration for said easement was to be an amount equivalent to the taxes levied against the premises, excluding any taxes attributed to a tax levied against any building or improvement constructed upon said premises; and

**WHEREAS,** the subject premises has been the subject of a tax appeal for the tax years 2004, 2005 and 2006 with regard to the land portion of the tax assessment against the subject premises, which tax appeal is authorized for settlement reflecting a reduction in the land assessment.

**WHEREAS,** compliance with the aforesaid easement agreement necessitates that taxes levied against the land portion of the premises to be cancelled and/or refunded as the subject easement qualifies as an interest in real estate owned by the municipality.

**NOW, THEREFORE, BE IT RESOLVED,** by the Mayor and Council of the Borough of Highlands does hereby authorize the Tax Collector to cancel all taxes attributable to the land portion of Lot 7 in Block 52, and refund any portion of taxes related to the land portion of the subject tax assessment only;

**BE IT FURTHER RESOLVED** this resolution be and hereby is effective January 1, 2006 through December 31, 2016.

Seconded by Mrs. Little and adopted on the following roll call vote:

**ROLL CALL:**

**AYES:** Mr. Nolan, Mrs. Little, Mr. Caizza, Mr. Urbanski, Mayor O'Neil

**NAYES:** None

**ABSENT:** None

**ABSTAIN:** None

**DATE:** March 15, 2006

\_\_\_\_\_  
**NINA LIGHT FLANNERY**  
**Borough Clerk**

I hereby certify that this is a true copy of the resolution adopted by the Governing Body of the Borough of Highlands at their meeting held on March 15, 2006.

\_\_\_\_\_  
**BOROUGH CLERK/DEPUTY CLERK**

