



Legislation Details (With Text)

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Type: Ordinance **Status:** Adopted
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Title: AN ORDINANCE AUTHORIZING THE CANCELLATION OF TAXES, INTEREST, AND PENALTIES FOR FIVE MONTHS OF THE YEAR 2014, TWELVE MONTHS OF 2015, AND THREE MONTHS OF 2016, ON PROPERTY OWNED BY QUEEN OF THE ANGELS ROMAN CATHOLIC CHURCH, LOCATED AT 32-36 IRVINE TURNER BOULEVARD AND 38-40 IRVINE TURNER BOULEVARD, BLOCK 2520 LOTS 14 AND 16, AND 20-32 LIVINGSTON STREET, BLOCK 2520, LOT 48
Sponsors: Council of the Whole
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Date	Ver.	Action By	Action	Result
10/5/2016	1	Municipal Council	Close on Public Hearing and Adopt	Pass
9/21/2016	1	Municipal Council	Adopt on First Reading	Pass
9/8/2016	1	Municipal Council	Advance to First Reading	Pass

AN ORDINANCE AUTHORIZING THE CANCELLATION OF TAXES, INTEREST, AND PENALTIES FOR FIVE MONTHS OF THE YEAR 2014, TWELVE MONTHS OF 2015, AND THREE MONTHS OF 2016, ON PROPERTY OWNED BY QUEEN OF THE ANGELS ROMAN CATHOLIC CHURCH, LOCATED AT 32-36 IRVINE TURNER BOULEVARD AND 38-40 IRVINE TURNER BOULEVARD, BLOCK 2520 LOTS 14 AND 16, AND 20-32 LIVINGSTON STREET, BLOCK 2520, LOT 48.

WHEREAS, Queen of the Angels Roman Catholic Church is an arm of the Roman Catholic Archdiocese of Newark, which is a New Jersey Corporation duly organized as a not-for profit religious organization; and

WHEREAS, Queen of the Angels Roman Catholic Church (the "taxpayer") is the owner of property located at 32-36 Irvine Turner Boulevard and 38-40 Irvine Turner Boulevard, being Block 2520, Lots 14 and 16, as well as 20-32 Livingston Street, being block 2520, Lot 48; and

WHEREAS, Queen of the Angels Roman Catholic Church has utilized said property for church and religious purposes for many years, as part of a larger compound that includes several other contiguous parcels, and has therefore enjoyed a property tax exemption; and

WHEREAS, as of Tax Year 2014, 2015 and 2016, the property's tax exemption was canceled when it was learned that the property ceased to be utilized for regular religious services; and

WHEREAS, among the properties owned by the taxpayer, the specific parcels cited herein continued to be used in support of its overall religious mission, in a manner that permits it to continue to qualify for exemption pursuant to N.J.S.A 54:4-3.6 and related case law; and

WHEREAS, pursuant to N.J.S.A. 54:4-3.6c, a showing of good cause has been made as to why timely tax appeals against the Omitted and Added Assessments, and the 2016 assessments of the property were not filed; namely, that the property owners were not provided notice of the assessments, because the notice was mailed to an undeliverable address, consisting of vacant, previously demolished property within the compound; and

WHEREAS, the buildings located on the specific parcels cited herein were also demolished by March of 2016, and therefore by then were no longer in use for religious purposes; and

WHEREAS, pursuant to the N.J.S.A. 54:4-3.6c, the Tax Assessor requests that the exemption be granted for five months of the year 2014, 12 months of 2015, and three months of 2016 (Certification attached hereto).

NOW, THEREFORE, BE IT ORDAINED BY THE MUNICIPAL COUNCIL OF THE CITY OF NEWARK, NEW JERSEY, THAT:

1. By copy of this Ordinance, the Tax Assessor of the City of Newark is hereby authorized to remove the tax assessments for five months of the year 2014, 12 months of 2015, and three months of 2016 on property owned by Queen of the Angels Roman Catholic Church, specifically, those located at 32-36 Irvine Turner Boulevard and 38-40 Irvine Turner Boulevard, being Block 2520, Lots 14 and 16, as well as 20-32 Livingston Street, being block 2520, Lot 48.
2. By copy of this Ordinance, the Tax Collector of the City of Newark is hereby authorized to cancel the taxes for five months of the year 2014, 12 months of 2015, and three months of 2016 plus interest, penalties and costs on the property owned by Queen of the Angels Roman Catholic Church, 32-36 Irvine Turner Boulevard and 38-40 Irvine Turner Boulevard, being Block 2520, Lots 14 and 16, as well as 20-32 Livingston Street, being block 2520, Lot 48.
3. This authorization applies only to the properties specifically cited herein and does not apply to any of the other parcels owned by Queen of the Angels Roman Catholic Church, whose exemptions were also cancelled. The full taxes on any such other parcels shall remain in force.
4. This Ordinance shall take effect upon final passage and publication in accordance with the laws of the State of New Jersey.

STATEMENT

The purpose of this Ordinance is to cancel the assessments and taxes for year 2014 on the property owned by Queen of the Angels Roman Catholic Church, 32-36 Irvine Turner Boulevard and 38-40 Irvine Turner Boulevard, being Block 2520, Lots 14 and 16, as well as 20-32 Livingston Street, being Block 2520, Lot 48, for five months of tax year 2014, all of tax year 2015, and three months of tax year 2016.