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523 Egg Harbor Road
Sewell, NJ 08080

Mailing Address
P.O. Box 1106
Turnersville, NJ 08012

TOWNSHIP OF WASHINGTON
GLOUCESTER COUNTY
Office of the Township Clerk

TAX ABATEMENT APPLICATION CHECKLIST

1. Description of project, legal description of all real estate for the project

2. Plans, drawings and all documents required by Tax Assessor, ABED or governing body to demonstrate the structure & design.

3. Description of the number, classes & types of employees employed at project site within two years of completion.

5. Statement of reasons for tax abatement, why applicant is choosing Wash. Twp. and description of benefits to be realized if abatement is granted.

6. Estimates of the cost of completing project.

7. Statement showing real property taxes being currently assessed, estimated tax payments that would be made annually during tax abatement period and estimated tax payments during project the first full year following the termination of tax abatement agreement.

8. Description of any lease agreements between applicant and proposed users of project and a history and description of user's business. Lease or agreement must contain a clause that shows owner of premises will pass through any benefits achieved from proposed abatement.

9. Check in the amount of $500.00 payable to W.T., nonrefundable application fee

10. Proof of payment of taxes through the current quarter.

11. Certification must be filed in clerk's office, signed by owner & developer of property/project and certifies the following:
    a. That the person making the certification has the authority, or is vested with the authority, to make the representations

    b. That the actual tradespeople/workforce/labor to be employed for the construction of all improvements, including all new buildings, additions to structures, and all additional site improvements, shall not be less than 30% of the total tradespeople/workforce/labor utilized for construction of the project during its entire duration, which will be defined as from the date of the issuance of the first construction permit through the date of t he issuance of a final certificate of occupancy;

    c. An acknowledgement that a breach of this provision by the owner/developer will result in a forfeiture of tax abatement status for said property, and that the discovery of such breach, during the course of the tax abatement shall also require a repayment of all abated taxes in full to the Township of Washington;

    d. This provision stating this requirement shall also be binding upon all successors-in-interest to said property/project which is the subject of the tax abatement application, and that written notification of this provision must be provided to all successors-in-title or –interest to said property, including the repayment requirement upon discovery of the breach of this provision by the Township;

ORDINANCE NUMBER 42 - 2008

WASHINGTON TOWNSHIP
GLOUCESTER COUNTY

ORDINANCE AMENDING ORDINANCE NUMBER 37-1998 AND CHAPTER 229 OF THE CODE OF THE TOWNSHIP OF WASHINGTON

WHEREAS, effective November 4, 1998, the Township Council of the Township of Washington enacted Ordinance Number 37-1998 providing for exception from or abatement of local property taxes for certain industrial and/or commercial improvements and projects within the Township of Washington; and

WHEREAS, certain amendments have been made to N.J.S.A. 40A:21-1 et seq., the basis of Ordinance 37-1998; and

WHEREAS, said Ordinance is further required to be renewed at intervals of ten (10) years, and

WHERAS, the entirety of the Township of Washington has been determined by the Department of Community Affairs to be an area in need of rehabilitation, as designated by regulations and specific criteria adopted by the Department; and

WHEREAS, the Mayor and Township Council (sometimes referred to herein as "Governing Body") have determined that the greater interest of the Township of Washington is served by encouraging the renovation and rehabilitation of existing commercial and industrial structures and by encouraging the construction of new commercial and industrial structures which, without Tax Abatement, might choose to locate in a community other than Washington Township; and

WHEREAS, the Township of Washington recognizes that the Township has a compelling interest in having building projects, benefiting from tax abatement which are supported by the then current taxpayers of the Township of Washington and County of Gloucester, constructed through the employment of local trades people and laborers and seeing that said projects will meet with the finest standards of safety and quality; and

WHEREAS, the Mayor and the Township Council have further determined that Ordinance 37-1998, which addressed the same issues and attempted to accomplish the same goals, was in need of clarification.

NOW, THEREFORE, BE IT ORDAINED by the Township Council of the Township of Washington, County of Gloucester, State of New Jersey that Ordinance Number 37-1998 is hereby amended by way of this Ordinance, as codified under Chapter 229 of the Township Code of the Township of Washington, Taxation, Article I to set forth the following procedures which shall govern Tax Abatements and Exceptions:

SECTION I:

ARTICLE I Exemption for Industrial and Commercial Improvements

§ 229-1. Improvements.

A. Pursuant to N.J.S.A. 40A:21-7, all improvements as defined in N.J.S.A. 40A:21-3n, to commercial or industrial structures of 2,500 square feet or more, being used as provided in § 229-2B below, shall be exempt from local real property taxes, on the improved portion only, for a period of five years, if, after proper, timely application has been made, the governing body determines that the improvement meets the intent and criteria established by this article without compromising the equity of the tax structure.

B. Applicants must apply for tax exemptions on improvements within 30 days of completion of construction of the improvement.

C. All applications for improvements shall be filed with the Advisory Board of Economic Development. Once approved by the Advisory Board of Economic Development, the application shall be filed with the Tax Assessor who shall deem the application complete prior to forwarding it to the governing body for approval.

D. No applications will be approved for fit-outs to structures which were not previously fully completed and occupied.

E. No applications will be approved for changing a structure from one construction code use group to another.

F. For multi unit projects such as condominium ownership, the project as a whole must be approved at the onset of development and not on a per unit basis. The agreement for abatement may permit projects to be built in phases, however, the five year time period commences with the occupancy of the first unit in each phase.

§ 229-2. Projects.

A. Pursuant to N.J.S.A. 40A:21-9, to be considered for tax abatement, a project must contain a minimum of 5,000 square feet of floor space per use. Applicants shall provide the governing body with an application setting forth:

(1) A general description of the project for which abatement is sought;

(2) A legal description of all real estate necessary for the project;

(12) Such other pertinent information as the Tax Assessor, ABED or Governing Body may require.

B. Tax abatement applications will be considered for approval for uses such as:

(1) Electronics and small parts assembly and/or manufacture.

(2) Scientific or industrial research engineering laboratory, testing or experimental laboratory or similar establishments for research or product development.

(3) Warehouse facilities.

(4) Administrative activities and offices.

(5) Light manufacturing of beverages, cosmetics, pharmaceuticals, printing and publishing, confections, food projects (exclusive of meat and fish packing, sauerkraut, vinegar, yeast and the rendering or refining of fats and oils), ceramics, clothing, plastics, electrical goods, furniture and wood products, hardware, tools, dies, patterns, professional and scientific instruments, handcraft products, electronics and small parts assembly and/or manufacture.

(6) Wholesale business establishment.

(7) Indoor storage building or warehouse.

(8) Intentionally left blank.

(9) Intentionally left blank.

(10) Contractors equipment storage yard or building or rental of equipment commonly used by contractors.

(11) Intentionally left blank.

(12) Intentionally left blank.

(13) Frozen food lockers and indoor storage.

(14) Intentionally left blank.

(15) Milk or soft drink distribution station or storage house.

(16) Intentionally left blank.

(17) The manufacture, compounding, processing, packaging or treatment of the following previously prepared materials: cork, feathers, cellophane, ceramics, felt, fur, glass, hair, horn, paper, pharmaceuticals, plastics, shells, iron and steel, aluminum, leather, plaster, metals, precious and/or semiprecious stones, wood, yarns, containers or novelties from paper or cardboard, natural or synthetic rubber, tobacco, textiles, or textile products and perfumes.

(18) The manufacture of musical instruments, toys, novelties and electrical or electronic devices; home, commercial and industrial appliances and instruments, including the manufacture of accessory parts or assemblies dental and medical equipment; watches and clocks; optical goods drafting equipment and canvas products.

(19) Experimental, research or testing laboratories.

(20) Carpet or rug cleaning; laundry, dry-cleaning and dyeing plant.

(21) Wholesaling and distributing activities.

(22) Light metal processing as follows: cleaning, finishing, grinding, heat treating, plating, polishing, rustproofing and sharpening; metal stamping and extrusion of small products; similar metal working processes.

(23) Job printing and newspaper or book publishing.

(24) Baking and food and dairy processing.

(25) Intentionally left blank.

(26) Intentionally left blank.

(27) Intentionally left blank.

(28) Intentionally left blank.

(29) Corporate and professional offices.

(30) Recreational facilities, including, but not limited to, theaters and bowling alleys.

(31) Artists' and photographers' studios.

(32) Motels-hotels and related facilities such as restaurants, meeting rooms and auditorium spaces and swimming pools.

(33) Intentionally left blank.

(34) General service and repair shops, including carpenter, cabinet making, furniture repair, plumbing or similar shop.

(35) Office of a builder, carpenter, caterer, cleaner, contractor, decorator, electrician, furrier, mason, painter, plumber, roofer, upholsterer and similar nonnuisance business, excluding open storage of materials and excluding open storage of motor vehicles.

(36) Veterinary hospital, provided that all animals are kept in a permanent enclosed structure and are not within 150 feet of any existing residential use or zone.

(37) Laboratory, dental and medical.

(38) Catering establishment.

(39) Business and instructional school, including trade school.

(40) Nursing homes, rest home or home for the aged.

(41) Intentionally left blank.

§229-3. Redevelopment Zones

A. The Township of Washington by ordinance enacted by the Township Council has designated and may continue to designate, as its sole discretion, certain areas defined as "Redevelopment Zones". Proposed projects in active Redevelopment Zones shall comply with all of the polices and procedures set forth in this Ordinance in order to be considered for tax abatement.

B. In order to provide opportunities for growth and to encourage development within the designated Redevelopment Zones, the following exceptions to the aforementioned policies and procedures shall be in effect only for those projects located within a recognized Redevelopment Zone:

(1) There shall be no minimum square footage requirement for any project located in a current Redevelopment Zone in order to be considered for abatement;

(2) Retail uses that conform with the rules and guidelines of the Redevelopment Zone where the proposed project is located shall be considered for tax abatement at the discretion of ABED and the Governing Body.

§229-4. Written agreement.

Upon approval of an ordinance authorizing an agreement for tax abatement for a particular project or projects, the Governing Body may enter into written agreements (the "Agreements") with the applicants for abatement of local property taxes. The agreement shall provide for the applicant to pay to the municipality, in lieu of full property tax payments, an amount to be computed pursuant to N.J.S.A. 40A:2 1-10.

§229-5. Reports.

Pursuant to N.J.S.A. 40A:21-21, the Township shall provide timely reports, as required therein, to the Department of Community Affairs and the Department of the Treasury.

SECTION II:

To the extent that this Ordinance changes or modifies the existing Ordinance of the Township of Washington, and as codified under Chapter 229 of the Township Code, the previous Ordinance/Code is hereby repealed.

SECTION III:

To the extent that any part of this Ordinance is deemed void, the remaining portions of the Ordinance shall remain in full force and effect.

This Ordinance shall take effect thirty (30) days after final passage by Council or twenty (20) days after approval by the Mayor, whichever comes first.

Introduced: November 25, 2008

	TIMMONS	LAPIERRE	SCARPATO	FRATTALI	MARTIN
YES	✓		✓	✓	✓
ABSTAIN					
NO					
ABSENT		✓			

(3) Plans and drawings and other documents as may be required by the Tax Assessor ABED or Governing Body to demonstrate the structure and design of the project;

(4) A description of the number, classes and types of employees to be employed at the project site within two years of the completion of the project;

(5) A statement of the reasons for seeking tax abatement on the project, why applicant is choosing Washington Township for their project, and a description of the benefits to be realized by the applicant if abatement is granted;

(6) Estimates of the cost of completing such project;

(7) A statement showing the real property taxes currently being assessed at the project site; estimated tax payments that would be made annually by the applicant on the project during the period of tax abatement; and estimated tax payments that would be made by the applicant on the project during the first full year following the termination of the tax abatement agreement;

(8) A description of any lease agreements between the applicant and proposed users of the project, and a history and description of the user's business. Any lease and/or agreement must contain a clause which shows the owner of the premises will pass through any benefits achieved from the proposed abatement;

(9) A check in the amount of $250.00 payable to the Township of Washington representing a non-refundable application fee, shall be paid to the Clerk of the Township of Washington;

(10) Proof of payment of taxes through the current quarter;

(11) A certification to be filed with the Office of the Township Clerk, signed by the owner and developer of the property/project which is the subject of the tax abatement application certifying, under the penalty of perjury, and later to be placed in the Tax Abatement Agreement, the following information:

(i) That the person making the certification has the authority, or is vested with the authority, to make the representations;

(ii) That a percentage of actual trades people/workforce/labor to be employed for the construction of all improvements, including all new buildings, additions to existing structures, and all additional site improvements, shall be domiciled in the County of Gloucester and shall be not less than 30% of the total trades people/workforce/labor utilized for construction of the project during its entire duration, which will be defined as from the date of the issuance of the first construction permit, through the date of the issuance of a final Certificate of Occupancy;

(iii) An acknowledgement that a breach of this provision by the owner/developer will result in a forfeiture of tax abatement status for said property, and that the discovery of such breach, during the course of the tax abatement, shall also require a repayment of all abated taxes in full to the Township of Washington;

(iv) This provision stating that this requirement shall also be binding upon all successors-in-interest to said property/project which is the subject of the tax abatement application, and that **written notification** of this provision must be provided to all successors-in-title or interest to said property, including the repayment requirement upon discovery of the breach of this provision by the Township.

Public Hearing held: December 11, 2008

	TIMMONS	LAPIERRE	SCARPATO	FRATTALI	MARTIN
YES	✓	✓	✓	✓	✓
ABSTAIN					
NO					
ABSENT					

TOWNSHIP OF WASHINGTON

BY: Michelle Martin
MICHELLE MARTIN
Council President

ATTEST:
JENNICA BILECI, Township Clerk

On this 18th day of DEC. 2008 I hereby approve the above Ordinance.

Paul Moriarty
PAUL MORIARTY, MAYOR

ORDINANCE 0021- 2019

WASHINGTON TOWNSHIP
GLOUCESTER COUNTY

ORDINANCE AMENDING CHAPTER 229, ARTICLE 1 OF THE CODE OF THE TOWNSHIP OF WASHINGTON ("TAXATION")

WHEREAS, N.J.S.A. 40A:21-1 entitled the "Five-Year Exemption and Abatement Law" permits municipalities the ability to grant for periods of five years, exemptions or abatements, or both, from taxation in areas in need of rehabilitation; and

WHEREAS, pursuant to Ordinance 19-2019, the Township amended Chapter 229, Article 1 of the Code of the Township of Washington under the Five-Year Exemption and Abatement Law; and

WHEREAS, due to recent caselaw, in multi-unit projects in condominium ownership, abatements for each condominium unit begins as each unit is completed for its intended purpose; and

WHEREAS, the Council of the Township of Washington has determined that it is necessary to amend Chapter 229, Article 1 of the Code of the Township of Washington to make it consistent with current law.

NOW, THEREFORE, BE IT ORDAINED by the Township Council of the Township of Washington, in the County of Gloucester, State of New Jersey, that it hereby amends Chapter 229, Article 1 of the Code of the Township of Washington entitled "Exemption for Industrial and Commercial Improvements" as follows:

SECTION 1:

§ 229-4 (F) shall be amended, revised and supplemented as follows:

"For multi-unit projects which are in condominium ownership, the five-year time period commences for each condominium unit when completed for its intended purpose. For all other multi-unit projects, the project as a whole must be approved at the onset of the development and not on a per-unit basis. The agreement for abatement may permit projects to be built in phases; however, the five-year time period commences with the occupancy of the first unit in each phase."

SECTION 2:

Except is set forth in Section 1 above, the balance of Chapter 229, Article 1, and the balance of the Code of the Township of Washington, shall not be affected by this Ordinance.

SECTION 3:

All Ordinances contrary to the provisions of this Ordinance are hereby repealed to the extent they are inconsistent herewith.

SECTION 4:

If the provisions of any section, subsection, paragraph, subdivision, or clause of this Ordinance shall be judged invalid by a court of competent jurisdiction, such order of judgement shall not affect or invalidate the remainder of any section, subsection, paragraph, subdivision, or clause of this Ordinance.

SECTION 5:

This Ordinance shall take effect thirty (30) days after final passage by Council or twenty (20) days after approval by the Mayor, whichever comes first.

Introduced: September 11, 2019

	Motion	Second	Ayes	Nays	Abstain	Absent	Recuse
Dougherty		✓	✓				
Pasqualone						✓	
Williams	✓		✓				
Longfellow			✓				
Perry			✓				

TOWNSHIP OF WASHINGTON

BY: _____
Joe Perry, Council President

I, Christine Ciallella, attest the above Ordinance was introduced at the Township of Washington Meeting on September 11, 2019. A public hearing will occur on September 25, 2019 at 7:00 p.m.

ATTEST:

_____
Christine Ciallella, RMC
Township Clerk

ADOPTION: September 25, 2019

	Motion	Second	Ayes	Nays	Abstain	Absent	Recuse
Dougherty			✓				
Pasqualone			✓				
Williams		✓	✓				
Longfellow	✓		✓				
Perry			✓				

I, Christine Ciallella, do hereby attest the above Ordinance 0021-2019 was adopted at the Township of Washington Meeting on September 25, 2019 by Township Council after a public hearing on September 25, 2019. Said Ordinance shall take effect in accordance with law.

ATTEST:
Christine Ciallella
Christine Ciallella, RMC
Township Clerk

On this 25 day of September 2019, I hereby approve the above Ordinance.

Joann Gattinelli
Joann Gattinelli, MAYOR

ADOPTION DATE: September 25, 2019

Form E/A-1 (Rev. 8/2015)

APPLICATION FOR FIVE-YEAR EXEMPTION AND/OR ABATEMENT

Pursuant to N.J.S.A.40A:21-1 et seq.; P.L.1991, c. 441, as amended by P.L. 2007, c. 268

AND AS AUTHORIZED BY MUNICIPAL ORDINANCE

Applications **must** be filed with municipal assessors within 30 days (including Saturdays & Sundays) of completion of construction, improvements, conversion, conversion alteration. Late applications will be denied.

COUNTY: _____ MUNICIPALITY: _____

I. IDENTIFICATION

Applicant Name: _____ Name of Officer (if corporate owner): _____

Phone Number: (____) _____ Email Address: _____

Mailing Address/Corporate Headquarters: _____

City: _____ State: _____ ZIP: _____

Property Location (Street Address): _____

Block: _____ Lot: _____ Qualifier: _____

II. PROJECT INFORMATION

This Application is for ☐ tax exemption ☐ tax abatement ☐ both.

A. The subject property is a one or two family dwelling upon which claimant has completed:

- ☐ New Construction;
- ☐ Conversion or alteration of a building or structure into a dwelling;
- ☐ Improvement of an existing dwelling. Indicate age of dwelling: _____

B. The subject property is a multiple dwelling, commercial or industrial structure upon which claimant has completed:

- ☐ Construction of a multiple dwelling under a tax agreement;
- ☐ Construction of a commercial or industrial structure under a tax agreement;
- ☐ Improvement to a multiple dwelling;
- ☐ Improvement to a commercial or industrial building or structure;
- ☐ Conversion or alteration of a building or structure to a multiple dwelling.

If increasing the volume of an existing multiple dwelling, commercial or industrial structure, please indicate the percentage of volume increased: _____%

C. Project Details

I. Date of completion of new construction, conversion, or improvement: _____, 20____.

II. Total cost of project: $_____.

III. Brief description of the nature and type of construction, conversion, or improvement.

_____

_____

D. Other Information

1. Were prior five-year exemptions/abatements granted on this property? ☐ No ☐ Yes, amount: $_____
2. Are there delinquent property taxes or nonpayment tax penalties due on the property? ☐ No ☐ Yes
3. Attach all required documentary proofs. (Assessor may require copy of ordinance, copy of executed tax agreement between applicant and municipal governing body, project descriptions, plans, drawings, cost estimates, etc.)

III. Certification

I certify that the foregoing statements mad by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Signature	Title (If Applicable)	Date

FOR OFFICIAL USE:

☐ APPROVED ☐ DISAPPROVED Assessor Date

This form is prescribed by the Director, Division of Taxation, as required by law. It may be reproduced for distribution, but may not be altered without prior approval.

GENERAL INFORMATION AND INSTRUCTIONS

1. **Availability:** The Five-Year Exemption and/or Abatement is discretionary on the part of the municipal government. For Exemption/Abatement to apply, there must first be an area in the municipality designated by the local government as "in need of rehabilitation." Then, there must be an enabling ordinance enacted by the local governing body. The ordinance may identify various rehabilitation areas in the municipality, the types of structures and rehabilitation/redevelopment efforts which may be eligible, as well as the availability of exemption or abatement or both.

2. **Filing Deadline:** EA-1 Applications must be filed with the municipal assessor within 30 days (including Saturdays & Sundays) of completion of the construction, improvement, conversion, or conversion alteration. Late applications will be denied. No applications can be filed or take effect unless a valid timely ordinance is in force. Completion means substantially ready for the intended use for which a building/structure is constructed, improved, or converted.

3. **Terms Defined per N.J.S.A. 40A:21-3:**

   Abatement—that portion of a property's assessed value as it existed prior to construction, improvement, conversion of a tax exempted building/structure thereon.

   Exemption—that portion of an assessor's full and true value of any construction, improvement or conversion alteration not increasing the property's taxable value.

   Construction—providing new dwellings, multiple dwellings or commercial/industrial structures. Or enlarging existing multiple dwellings or commercial/industrial structures by more than 30% but not changing the existing use.

   Conversion/Conversion Alteration—altering or renovating a nonresidential building, structure, hotel, motel, motor hotel, or guesthouse to convert it from its previous use to a dwelling/multiple dwelling.

   Improvement—modernizing, rehabilitating, renovating, altering, repairing which produces a physical change in an existing building or structure....but does not change its permitted use. It does not include repairs for fire or other property damage for which insurance payments were received within three years of applying for the Five-Year Exemption/ Abatement. For multiple dwellings, it includes only improvements to common areas or elements or three or more dwelling units ...For multiple dwellings or commercial/industrial structures it does not include ordinary painting, repairs, replacement of maintenance items or the enlargement of an existing structure by more than 30%.

   Dwelling—a building or part of a building used or held for use as a home or residence, including accessory buildings on the premises. Individual condominium and cooperative units and individual residences within a horizontal property regime are also considered dwellings. The "common elements" of a horizontal property regime, cooperative, or condominium, are not considered "dwellings" but are defined as "multiple dwellings."

   Multiple Dwelling—a building or structure fitting the definition of "multiple dwelling" in the "Hotel and Multiple Dwelling Law," (see N.J.S.A. 55:13A-3), and also the "common elements" or "general common elements" of a condominium, a cooperative, or a horizontal property regime.

   Commercial or Industrial Structure—a structure or part thereof used for the manufacturing, processing or assembling of material or manufactured products, or for research, office, industrial, commercial, retail, recreational, hotel or motel facilities, or warehousing purposes, or for any combination thereof.

4. **Start Date of Exemption/Abatement:** As amended by P.L.2007, c. 268, Five-Year Tax Exemptions and/or Abatements take effect as of a project's completion date, except for projects subject to tax agreements for which the effective date of exemption/abatement is January 1 of the year following the year the project is completed. **For projects under tax agreements,** Added Assessments are applicable in the interim period between completion and January 1st. **For exemption/abatement projects not under tax agreements**, taxes to be paid are prorated based on an annual period using a property's current year assessed value minus the prorated exemption/abatement amount plus any portion of assessed value of the construction, improvement, or conversion not exempted which is also prorated based on an annual period.

   Annual period—a duration of 365 days, (366 days when February has 29 days), beginning on the date an exemption or abatement for a project becomes effective, i.e., the project's completion date.

5. **Payments in Lieu of Taxes (PILOTS):** PILOTS are the payment mechanism within an exemption/abatement program and are only applied to exempt or abated properties. PILOTS cannot be utilized independently outside of an exemption/ abatement. The Five-Year Exemption/Abatement Law provides three kinds of in lieu payments: cost basis; gross revenue basis; tax phase-in basis. A tax agreement between the applicant and municipal governing body will determine if there is a PILOT for the property and which kind of in lieu payment will be utilized.

This form is prescribed by the Director, Division of Taxation, as required by law. It may be reproduced for distribution, but may not be altered without prior approval.

VERIFICATION OF TAX PAYMENT REPORT

This form must be filed and approved by the Tax Collector of the Township of Washington prior to submission of an application for "Tax Abatement" with the Tax Assessor.

BLOCK:_____ LOT:_____ PLATE:_____

NAME:_____

HOME ADDRESS:_____

HOME TELEPHONE:_____ BUSINESS TELEPHONE_____

PROPERTY ADDRESS REQUESTING ABATEMENT OR EXEMPTION_____

_____

ALL PROPERTY OWNERS MUST HAVE TAXES CURRENT PRIOR TO APPROVAL. PLEASE ATTACH ANY COMMENTS ON A SEPARATE SHEET.

SIGNATURE:_____ DATE:_____

_____

TAX COLLECTOR DATE:_____

TAXES CURRENT ( ) YES ( ) NO

TAX TITLE LIEN ( ) YES ( ) NO

SIGNATURE_____ DATE:_____