

**TOWNSHIP OF JEFFERSON  
COUNTY OF MORRIS, NJ**

**CONSENT AGENDA RESOLUTION #17-243**

**“RESOLUTION AUTHORIZING SALE OF A PORTION OF SOUTH LAKESIDE AVENUE  
TO ALICIA PAGE”**

**WHEREAS**, Alicia Page is the owner of premises known as **Block 42, Lot 12**, as shown on the Tax Map of the Township of Jefferson, also known as 61 S. Lakeside Avenue, Lake Hopatcong, New Jersey; and

**WHEREAS**, the house constructed on said property encroaches into the right-of-way of S. Lakeside Avenue; and

**WHEREAS**, the owner, Alicia Page, is desirous of constructing a vertical addition to said property; and

**WHEREAS**, because the structure encroaches into the right-of-way, the property owner has petitioned, and the Township has agreed, to convey a portion of S. Lakeside Avenue to the homeowner, which will incorporate the encroachment of the structure; and

**WHEREAS**, the Township Engineering Department has reviewed the proposed conveyance, and has determined that the 6-foot portion of S. Lakeside Avenue, along the frontage of 61 S. Lakeside Avenue, is not needed for any public purpose; and


**WHEREAS**, the Township Assessor has determined that the fair market value for said property is **\$725**, which the owner has agreed to pay; and

**WHEREAS**, the Township is desirous of conveying said strip of property to the homeowner.

**NOW, THEREFORE**, be it resolved by the by the Township Council of the Township of Jefferson, County of Morris, State of New Jersey, that the property herein being conveyed is no longer needed for any public purpose, and that the Mayor and Clerk are hereby authorized to execute the attached Deed conveying to Alicia Page that 6-foot strip of property along S. Lakeside Avenue, fronting Lot 12, Block 42, upon the condition that said strip, upon the recording of the Deed, shall be annexed and become part of Lot 12.

**ATTEST:**

**COUNCIL OF THE TOWNSHIP OF JEFFERSON:**

  
MICHELE REILLY, TOWNSHIP CLERK  
Dated: October 4, 2017

  
DEBI MERZ, COUNCIL PRESIDENT

**CERTIFICATION:** I, Michele Reilly, Clerk of the Township of Jefferson, County of Morris, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution adopted by the Jefferson Township Council at a meeting held on October 4, 2017.

  
Michele Reilly, RMC, Township Clerk

NAME	MOTION	SECOND	AYE	NAY	ABSENT	ABSTAIN
Birmingham			X			
Finnegan		X	X			
Smith			X			
Dunham	X		X			
Merz			X			

Prepared by:

QUIT CLAIM DEED

Lawrence P. Cohen, Esq.

DEED OF CONVEYANCE

This Deed is made on , 2017, between TOWNSHIP OF JEFFERSON, having an address of 1033 Weldon Road, Lake Hopatcong, New Jersey 07849 (referred to as the Grantor), and ALICIA PAGE, having an address of 61 S. Lakeside Avenue, Lake Hopatcong, New Jersey 07849 (referred to as the Grantee).

The words "Grantor" and "Grantee" shall mean all Grantors and Grantees listed above.

Transfer of Ownership. The Grantor grants and conveys (transfers ownership of) the property described below to the Grantee. This transfer is made for the sum of SEVEN HUNDRED AND TWENTY-FIVE DOLLARS (\$725).

The Grantor acknowledges receipt of this money.

Tax Map Reference. (N.J.S.A. 46:15-1.1) Municipality of Jefferson Township

Block No. 42 Lot No. 12 Acct. No.

Property. The property consists of the land being a portion of the right-of-way for S. Lakeside Avenue, in the Township of Jefferson, County of Morris, and State of New Jersey. The legal description is:

X Please see attached description, annexed hereto, and made a part hereof. (Check Box if applicable).

By acceptance and recording of this Deed, the property described herein shall become part and parcel of Lot 12, Block 42, and be merged into said Lot.

Title. The Grantor herein makes no representations as to the quality of the title or quantity of property being conveyed. It is understood by the Grantee that by acceptance and recording of this Deed of Conveyance, the Grantee accepts only such title that the Grantor has, subject to all the encumbrances that may pertain to said property, including the right of the public.

Signatures. The Grantor signs this Deed as of the date at the top of the first page.

Witnessed by:

TOWNSHIP OF JEFFERSON

Michele Reilly, Township Clerk

By: Russell W. Felter, Mayor

STATE OF NEW JERSEY :
: ss.
COUNTY OF MORRIS :

QUIT CLAIM DEED

Prepared by:

\_\_\_\_\_  
Lawrence P. Cohen, Esq.

I CERTIFY that on \_\_\_\_\_, 2017, Russell W. Felter, personally came before me and stated to my satisfaction that:

- (a) This person was the subscribing witness to the signing of the attached instrument;
- (b) This instrument was signed by Russell W. Felter, who is the Mayor of the Township of Jefferson, the entity named in this instrument, and was fully authorized to and did execute this instrument as the act of the entity;
- (c) The subscribing witness signed this proof under oath to attest to the truth of these facts; and
- (d) This instrument was executed as the act of the entity named in this instrument; and
- (e) Made this Deed for \$725 as the full actual consideration paid or to be paid for the transfer of title. (Such consideration is defined in N.J.S.A. 46:15-5.)

Signed and sworn to before me on  
this 4<sup>th</sup> day of October, 2017

Maria Pivrotto

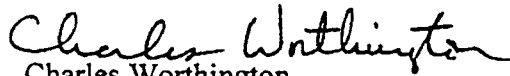
Michele Reilly  
Michele Reilly, Clerk  
Township of Jefferson

MARIA E. PIVROTTA  
NOTARY PUBLIC, STATE OF NEW JERSEY  
No. 2043107  
COMMISSION EXPIRES APRIL 13 2018

Lot Acquisition for Lot 12 Block 42, Jefferson Township, Morris County, New Jersey.  
Being a portion of property in the current Right of Way of South Lakeside Avenue (40'  
R.O.W.).

Beginning at a point on the Northerly sideline of South Lakeside Avenue (40' R.O.W.) at  
its intersection with the division line of Lots 9.01 and 12 Block 42, also being the  
beginning corner of Tract 1, Deed Book 23000 Page 795, running thence

- 1) Leaving said northerly sideline and on a new line in the right of way of Lakeside  
Avenue, S 39° 04' 00" E 6.00' to a point, thence
- 2) Along the same, S 45° 15' 00" W 60.30' to a point, thence
- 3) Again, along the same, N 39° 04' 00" W 6.00' to a point on the northerly sideline of  
South Lakeside Avenue, thence
- 4) Along the northerly sideline, N 45° 15' 00" E 60.30' to the beginning point.  
Containing: 360 +/- Square feet.



Charles Worthington  
Professional Land Surveyor  
License No. 34026  
Dated 09/15/2017



State of New Jersey  
**SELLER'S RESIDENCY CERTIFICATION/EXEMPTION**

GIT/REP-3  
(9-2015)

(Please Print or Type)

**SELLER'S INFORMATION**

Name(s) \_\_\_\_\_  
 Township of Jefferson \_\_\_\_\_  
 Current Street Address \_\_\_\_\_  
 1033 Weldon Road \_\_\_\_\_  
 City, Town, Post Office Box \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Lake Hopatcong \_\_\_\_\_ NJ \_\_\_\_\_ 07849

**PROPERTY INFORMATION**

Block(s)	Lot(s)	Qualifier
42	portion of Lot 12	
Street Address _____		
61 S. Lakeside Avenue _____		
City, Town, Post Office Box _____	State _____	Zip Code _____
Lake Hopatcong _____	NJ _____	07849 _____
Seller's Percentage of Ownership	Total Consideration	Owner's Share of Consideration
100%	\$725.00	
		Closing Date _____

**SELLER'S ASSURANCES (Check the Appropriate Box) (Boxes 2 through 14 apply to Residents and Nonresidents)**

1.  Seller is a resident taxpayer (individual, estate, or trust) of the State of New Jersey pursuant to the New Jersey Gross Income Tax Act, will file a resident gross income tax return, and will pay any applicable taxes on any gain or income from the disposition of this property.
2.  The real property sold or transferred is used exclusively as a principal residence as defined in 26 U.S. Code section 121.
3.  Seller is a mortgagor conveying the mortgaged property to a mortgagee in foreclosure or in a transfer in lieu of foreclosure with no additional consideration.
4.  Seller, transferor, or transferee is an agency or authority of the United States of America, an agency or authority of the State of New Jersey, the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, the Government National Mortgage Association, or a private mortgage insurance company.
5.  Seller is not an individual, estate, or trust and is not required to make an estimated gross income tax payment.
6.  The total consideration for the property is \$1,000 or less so the seller is not required to make an estimated income tax payment.
7.  The gain from the sale is not recognized for federal income tax purposes under 26 U.S. Code section 721, 1031, or 1033 (CIRCLE THE APPLICABLE SECTION). If the indicated section does not ultimately apply to this transaction, the seller acknowledges the obligation to file a New Jersey income tax return for the year of the sale and report the recognized gain.
8.  Seller did not receive non-like kind property.
9.  The real property is being transferred by an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State.
10.  The real property being sold is subject to a short sale instituted by the mortgagee, whereby the seller agreed not to receive any proceeds from the sale and the mortgagee will receive all proceeds paying off an agreed amount of the mortgage.
11.  The deed is dated prior to August 1, 2004, and was not previously recorded.
12.  The real property is being transferred under a relocation company transaction where a trustee of the relocation company buys the property from the seller and then sells the house to a third party buyer for the same price.
13.  The real property is being transferred between spouses or incident to a divorce decree or property settlement agreement under 26 U.S. Code section 1041.
14.  The property transferred is a cemetery plot.
15.  The seller is not receiving net proceeds from the sale. Net proceeds from the sale means the net amount due to the seller on the settlement sheet.

**SELLER'S DECLARATION**

The undersigned understands that this declaration and its contents may be disclosed or provided to the New Jersey Division of Taxation and that any false statement contained herein may be punished by fine, imprisonment, or both. I furthermore declare that I have examined this declaration and, to the best of my knowledge and belief, it is true, correct and complete. By checking this box  I certify that a Power of Attorney to represent the seller(s) has been previously recorded or is being recorded simultaneously with the deed to which this form is attached.

\_\_\_\_\_  
 10/04/17  
 Date

\_\_\_\_\_  
*Michelle Perry*  
 Signature  
 (Seller) Please indicate if Power of Attorney or Attorney in Fact

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Signature  
 (Seller) Please indicate if Power of Attorney or Attorney in Fact

## Seller's Residency Certification/Exemption Instructions

Individuals, estates, trusts, or any other entity selling or transferring property in New Jersey must complete this form if they are not subject to the gross income tax estimated payment requirements under N.J.S.A. 54A:8-9. A nonresident seller is required to make an estimated income tax payment if none of the Seller's Assurances apply.

**Name(s):** Enter the name of the seller. If there is more than one seller, each must complete a separate form unless they are a married/civil union couple that files their income tax returns jointly.

**Address:** Enter the seller's primary residence or place of business. Do not use the address of the property being sold. The seller is considered to be a nonresident unless a new residence (permanent place of abode, domicile) has been established in New Jersey and the new residence is listed here. Part-year residents are considered nonresidents.

**Property Information:** Enter the information listed on the deed of the property being sold. Enter the seller's percentage of ownership, the total consideration for the transaction, the seller's share of that consideration, and the closing date.

**Consideration:** "Consideration" means, in the case of any deed, the actual amount of money and the monetary value of any other thing of value constituting the entire compensation paid or to be paid for the transfer of title to the lands, tenements or other realty, including the remaining amount of any prior mortgage to which the transfer is subject or which is assumed and agreed to be paid by the grantee and any other lien or encumbrance not paid, satisfied or removed in connection with the transfer of title. If there is more than one owner, indicate the seller's portion of the total consideration received. If the total consideration for the property is \$1,000 or less, the seller must check box 6 under Seller's Assurances.

**Seller's Assurances:** Check the appropriate box(es). If one or more of the Seller's Assurances applies, the seller is not required to make an estimated income tax payment at this time.

Any seller claiming the principal residence exemption (box 2) must also be claiming an income/gain exclusion for the property being sold on their federal income tax return (26 U.S. Code section 121).

**1031 like-kind exchange:** A nonresident who completes the GIT/REP-3 and claims exemption for a 1031 transaction (box 7) must show the value of the like-kind property received. If the transaction includes non-like kind property (i.e. money, stocks, etc), the seller must also complete the GIT/REP-1, Nonresident Seller's Tax Declaration, show the greater of the consideration or the fair market value of the non-like kind property received, and remit an estimated tax payment of 2% of that amount. If the transaction is a deferred like-kind exchange and the seller receives non-like kind property, the qualified intermediary (QI) must remit an estimated tax payment of 2% of the greater of the consideration or the fair market value of any non-like kind property when the 1031 transaction is completed. If the deferred exchange is voided, the QI must complete a GIT/REP-1, Nonresident Seller's Tax Declaration, and remit an estimated tax payment of 2% of the total consideration with an NJ-1040-ES Voucher.

**Example:** Mr. Smith is a nonresident of New Jersey who exchanges rental property A with a fair market value of \$1.2 million for rental property B with a fair market value of \$1.0 million and receives \$200,000 in cash (non-like kind property). An estimated tax payment is required on the \$200,000 non-like kind property for nonresidents.

PROPERTY A	\$1,200,000
PROPERTY B	\$1,000,000
CASH \$	\$ 200,000
Estimated tax payment for GIT/REP-1	\$ 4,000

**Signature:** The seller must sign and date the Seller's Declaration. If the seller has appointed a representative who is signing the Seller's Declaration on their behalf, either the Power of Attorney executed by the seller must have been previously recorded or recorded with the deed to which this form is attached, or a letter signed by the seller granting authority to the representative to sign this form must be attached.

The seller must give the completed GIT/REP-3 to the settlement agent at closing. The county clerk will attach this form to the deed when recording it. If the form is not completed in its entirety, or if the settlement agent does not submit the original form with the deed, the county clerk will not record the deed.

STATE OF NEW JERSEY  
AFFIDAVIT OF CONSIDERATION FOR USE BY SELLER

(Chapter 49, P.L. 1968, as amended through Chapter 33, P.L. 2006) (N.J.S.A. 46:15-5 et seq.)

BEFORE COMPLETING THIS AFFIDAVIT, PLEASE READ THE INSTRUCTIONS ON THE REVERSE SIDE OF THIS FORM.

STATE OF NEW JERSEY

FOR RECORDER'S USE ONLY	
Consideration	\$ _____
RTF paid by seller	\$ _____
Date	By _____

COUNTY Morris } SS. County Municipal Code 1414

MUNICIPALITY OF PROPERTY LOCATION Jefferson Township

\*Use symbol "C" to indicate that fee is exclusively for county use.

(1) PARTY OR LEGAL REPRESENTATIVE (See Instructions #3 and #4 on reverse side)

Deponent, \_\_\_\_\_, being duly sworn according to law upon his/her oath, deposes and says that he/she is the \_\_\_\_\_ (Name) in a deed dated \_\_\_\_\_ transferring (Grantor, Legal Representative, Corporate Officer, Officer of Title Company, Lending Institution, etc.) real property identified as Block number 42 Lot number a portion of Lot 12 located at 61 South Lakeside Avenue, Lake Hopatcong and annexed thereto. (Street Address, Town)

(2) CONSIDERATION \$ 725.00 (Instructions #1 and #5 on reverse side)  no prior mortgage to which property is subject.

(3) Property transferred is Class 4A 4B 4C (circle one). If property transferred is Class 4A, calculation in Section 3A below is required.

(3A) REQUIRED CALCULATION OF EQUALIZED VALUATION FOR ALL CLASS 4A (COMMERCIAL) PROPERTY TRANSACTIONS:

(See Instructions #5A and #7 on reverse side)

Total Assessed Valuation + Director's Ratio = Equalized Assessed Valuation

\$ \_\_\_\_\_ + \_\_\_\_\_ % = \$ \_\_\_\_\_

If Director's Ratio is less than 100%, the equalized valuation will be an amount greater than the assessed value. If Director's Ratio is equal to or in excess of 100%, the assessed value will be equal to the equalized valuation.

(4) FULL EXEMPTION FROM FEE (See Instruction #8 on reverse side)

Deponent states that this deed transaction is fully exempt from the Realty Transfer Fee imposed by C. 49, P.L. 1968, as amended through C. 66, P.L. 2004, for the following reason(s). Mere reference to exemption symbol is insufficient. Explain in detail.

Grantor is a governmental entity

(5) PARTIAL EXEMPTION FROM FEE (Instruction #9 on reverse side)

NOTE: All boxes below apply to grantor(s) only. ALL BOXES IN APPROPRIATE CATEGORY MUST BE CHECKED. Failure to do so will void claim for partial exemption. Deponent claims that this deed transaction is exempt from State portions of the Basic, Supplemental, and General Purpose Fees, as applicable, imposed by C. 176, P.L. 1975, C. 113, P.L. 2004, and C. 66, P.L. 2004 for the following reason(s):

- A. SENIOR CITIZEN Grantor(s)  62 years of age or over. \* (Instruction #9 on reverse side for A or B)
- B. { BLIND PERSON Grantor(s)  legally blind or, \*
- DISABLED PERSON Grantor(s)  permanently and totally disabled  receiving disability payments  not gainfully employed\*

Senior citizens, blind persons, or disabled persons must also meet all of the following criteria:

- Owned and occupied by grantor(s) at time of sale.  Resident of State of New Jersey.
- One or two-family residential premises.  Owners as joint tenants must all qualify.

\*IN CASE OF HUSBAND AND WIFE, PARTNERS IN A CIVIL UNION COUPLE, ONLY ONE GRANTOR NEED QUALIFY IF TENANTS BY THE ENTIRETY.

C. LOW AND MODERATE INCOME HOUSING (Instruction #9 on reverse side)

- Affordable according to H.U.D. standards.  Reserved for occupancy.
- Meets income requirements of region.  Subject to resale controls.

(6) NEW CONSTRUCTION (Instructions #2, #10 and #12 on reverse side)

- Entirely new improvement.  Not previously occupied.
- Not previously used for any purpose.  "NEW CONSTRUCTION" printed clearly at top of first page of the deed.

(7) RELATED LEGAL ENTITIES TO LEGAL ENTITIES (Instructions #5, #12, #14 on reverse side)

- No prior mortgage assumed or to which property is subject at time of sale.
- No contributions to capital by either grantor or grantee legal entity.
- No stock or money exchanged by or between grantor or grantee legal entities.

(8) Deponent makes this Affidavit to induce county clerk or register of deeds to record the deed and accept the fee submitted herewith in accordance with the provisions of Chapter 49, P.L. 1968, as amended through Chapter 33, P.L. 2006.

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 17

Michele Berry  
Signature of Deponent  
Township Clerk

TOWNSHIP OF JEFFERSON  
Grantor Name  
1033 Weldon Road, Lake Hopatcong,  
New Jersey 07849

INSTRUCTIONS FOR FILING FORM RTF-1, AFFIDAVIT OF CONSIDERATION FOR USE BY SELLER

1. **STATEMENT OF CONSIDERATION AND REALTY TRANSFER FEE PAYMENT ARE PREREQUISITES FOR DEED RECORDING**

No county recording officer shall record any deed evidencing transfer of title to real property unless (a) the consideration is recited in the deed, or (b) an Affidavit by one or more of the parties named in the deed or by their legal representatives declaring the consideration is annexed for recording with the deed, and (c) for conveyances and transfers of property for which the total consideration recited in the deed is not in excess of \$350,000, a fee is remitted at the rate of \$2.00/\$500 of consideration or fractional part thereof not in excess of \$150,000; \$3.35/\$500 of consideration or fractional part thereof in excess of \$150,000 but not in excess of \$200,000; and \$3.90/\$500 of consideration or fractional part thereof in excess of \$200,000. For transfers of property for which the total consideration recited in the deed is in excess of \$350,000, a fee is remitted at the rate of \$2.90/\$500 of consideration or fractional part not in excess of \$150,000; \$4.25/\$500 of consideration or fractional part thereof in excess of \$150,000 but not in excess of \$200,000; \$4.80/\$500 of consideration or fractional part thereof in excess of \$200,000; \$5.30/\$500 of consideration or fractional part thereof in excess of \$550,000 but not in excess of \$850,000; \$5.80/\$500 of consideration or fractional part thereof in excess of \$850,000 but not in \$1,000,000; and \$6.05/\$500 of consideration or fractional part thereof in excess of \$1,000,000, which fee shall be paid in addition to the recording fees imposed by Chapter 123, P.L. 1965, Section 2 (C. 22A:4-4.1) as amended by Chapter 370, P.L. 2001, through Chapter 66, P.L. 2004, which fee shall be paid to the county recording officer at the time the deed is offered for recording/transfer. Of these fees, \$.75/\$500 of consideration or fractional part in excess of \$150,000 paid to the State Treasurer is credited to the New Jersey Affordable Housing Trust Fund.

2. **WHEN AFFIDAVIT MUST BE ANNEXED TO DEED**

This Affidavit must be annexed to and recorded with all deeds when entire consideration is not recited in deed or the acknowledgement or proof of the execution, when the grantor claims a total or partial exemption from the fee, Class 4 property that includes commercial, industrial, or apartment property, and for transfers of "new construction." (See Instructions #10 and #12 below.)

3. **LEGAL REPRESENTATIVE**

"Legal representative" is to be interpreted broadly to include any person actively and responsibly participating in the transaction, such as, but not limited to: an attorney representing one of the parties; a closing officer of a title company or lending institution participating in the transaction; a holder of power of attorney from grantor or grantee.

4. **OFFICER OF CORPORATE GRANTOR/OFFICER OF TITLE COMPANY OR LENDING INSTITUTION**

Where a deponent is an officer of corporate grantor, state the name of corporation and officer's title or where a deponent is a closing officer of a title company or lending institution participating in the transaction, state the name of the company or institution and officer's title.

5. **CONSIDERATION**

"Consideration" means in the case of any deed, the actual amount of money and the monetary value of any other thing of value constituting the entire compensation paid or to be paid for the transfer of title to the lands, tenements or other realty, including the remaining amount of any prior mortgage to which the transfer is subject or which is assumed and agreed to be paid by the grantee and any other lien or encumbrance not paid, satisfied or removed in connection with the transfer of title. (C. 49, P.L. 1968, Section 1, as amended.)

5A. **CLASS 4A "COMMERCIAL PROPERTIES" DEFINED**

Class 4A "Commercial properties" as defined in N.J.A.C. 18:12-2.2 means "any other type of income-producing property other than property in classes 1, 2, 3A, 3B, and those properties included in classes 4B and 4C." A quarterly audit of all Class 4A sales submitted by the municipal assessor through the SR-1A/Equalization process will determine whether a Class 4A transaction was recorded without proper documentation and the required Affidavits of Consideration.

6. **DIRECTOR'S RATIO**

"Director's Ratio" means the average ratio of assessed to true value of real property for each taxing district as determined by the Director, Division of Taxation, in the Table of Equalized Valuations promulgated annually on or before October 1 in each year pursuant to N.J.S.A. 54:1-35.1. The Table is used in the calculation and apportionment of distributions pursuant to the State School Aid Act of 1954.

7. **EQUALIZED VALUE**

"Equalized Value" means the assessed value of the property in the year that the transfer is made, divided by the Director's Ratio. The Table of Equalized Valuations is promulgated annually on or before October 1 in each year pursuant to N.J.S.A. 54:1-35.1.

(Example: Assessed Value = \$1,000,000; Director's Ratio = 80%.  $\$1,000,000 \div .80 = \$1,250,000$ )

8. **FULL EXEMPTION FROM THE REALTY TRANSFER FEE (GRANTOR/GRANTEE)**

The fee imposed by this Act shall not apply to a deed:

(a) For consideration of less than \$100; (b) By or to the United States of America, this State, or any instrumentality, agency or subdivision; (c) Solely in order to provide or release security for a debt or obligation; (d) Which confirms or corrects a deed previously recorded; (e) On a sale for delinquent taxes or assessments; (f) On partition; (g) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors; (h) Eligible to be recorded as an "ancient deed" pursuant to R.S. 46:16-7; (i) Acknowledged or proved on or before July 3, 1968; (j) Between husband and wife/civil union partners, or parent and child; (k) Conveying a cemetery lot or plot; (l) In specific performance of a final judgment; (m) Releasing a right of reversion; (n) Previously recorded in another county and full Realty Transfer Fee paid or accounted for as evidenced by written instrument, attested to by the grantee and acknowledged by the county recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of Realty Transfer Fee previously paid; (o) By an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State; (p) Recorded within 90 days following the entry of a divorce/dissolution decree which dissolves the marriage/civil union partnership between grantor and grantee; (q) Issued by a cooperative corporation, as part of a conversion of all of the assets of the cooperative corporation into a condominium, to a shareholder upon the surrender by the shareholder of all of the shareholder's stock in the cooperative corporation and the proprietary lease entitling the shareholder to exclusive occupancy of a portion of the property owned by the corporation.

9. **PARTIAL EXEMPTION FROM THE REALTY TRANSFER FEE (C. 176, P.L. 1975; C. 113, P.L. 2003; C. 66 P.L. 2004)**

The following transfers of title to real property shall be exempt from State portions of the Basic Fee, Supplemental Fee, and General Purpose Fee, as applicable: 1. The sale of any one or two-family residential premises which are owned and occupied by a senior citizen, blind person, or disabled person who is the seller in such transaction; provided, however, that except in the instance of a husband and wife/partners in a civil union couple, no exemption shall be allowed if the property being sold is owned as joint tenants and one or more of the owners is not a senior citizen, blind person, or disabled person; 2. The sale of Low and Moderate Income Housing conforming to the requirements as established by this Act.

For the purposes of this Act, the following definitions shall apply:

"Blind person" means a person whose vision in his better eye with proper correction does not exceed 20/200 as measured by the Snellen chart or a person who has a field defect in his better eye with proper correction in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends an angular distance no greater than 20°.

"Disabled person" means any resident of this State who is permanently and totally disabled, unable to engage in gainful employment, and receiving disability benefits or any other compensation under any federal or State law.

"Senior citizen" means any resident of this State of the age of 62 or over.

"Low and Moderate Income Housing" means any residential premises, or part thereof, affordable according to Federal Department of Housing and Urban Development or other recognized standards for home ownership and rental costs occupied or reserved for occupancy by households with a gross income equal to 80% or less of the median gross household income for households of the same size within the housing region in which the housing is located, but shall include only those residential premises subject to resale controls pursuant to contractual guarantees.

"Resident of the State of New Jersey" means any claimant who is legally domiciled in this State when the transfer of the subject property is made. Domicile is what the claimant regards as the permanent home to which he intends to return after a period of absence. Proofs of domicile include a New Jersey voter registration, motor vehicle registration and driver's license, and resident tax return filing.

10. **TRANSFERS OF NEW CONSTRUCTION**

"New construction" means any conveyance or transfer of property upon which there is an entirely new improvement not previously occupied or used for any purpose. On transfers of new construction, the words "NEW CONSTRUCTION" shall be printed clearly at the top of the first page of the deed, and an Affidavit by the grantor stating that the transfer is of property upon which there is new construction shall be appended to the deed.