

**TOWNSHIP OF HARDYSTON**

**ORDINANCE 2017-06**

**AN ORDINANCE OF THE TOWNSHIP OF HARDYSTON, COUNTY OF SUSSEX, STATE OF NEW JERSEY SUPPLEMENTING CHAPTER 163, TAXATION, OF THE CODE OF THE TOWNSHIP OF HARDYSTON BY ESTABLISHING ARTICLE III, PROPERTY TAX REFUNDS, §163-5, 100% DISABLED VETERAN TAX REFUNDS**

**WHEREAS**, pursuant to N.J.S.A. 54:4-3.30, the dwelling house and the lot whereupon the same is erected, of any citizen and resident of this State, honorably discharged or released under honorable circumstances, from active service, in time of war, in any branch of the Armed Forces of the United States, who has been or shall be declared by the United States Veterans Administration or its successor to have a service-connected disability declared by the United States Veterans Administration or its successor to be a total or 100 percent permanent disability, and not so evaluated solely because of hospitalization or surgery and recuperation, sustained through enemy action, or accident, or resulting from disease contracted while in such active service, shall be exempt from taxation on proper claim made therefor; and

**WHEREAS**, pursuant to N.J.S.A. 54:4-3.31, upon review and approval of the required documentation by the municipal tax assessor, the assessor shall allow said exemption from taxation for the tax year in which the claim was filed; and

**WHEREAS**, pursuant to N.J.S.A. 54:4-3.32, the governing body of each municipality, by appropriate resolution, may return all taxes collected on property from prior years which would have been exempt had proper claim been timely made in writing; and

**WHEREAS**, the statutory intent to grant discretion to the governing body of every municipality has been affirmed by recent court decisions that have held that a municipality has discretion to grant or deny a taxpayer a retroactive refund of property taxes that has been paid from the effective date of the disability as determined by the United States Department of Veterans Affairs as set forth in N.J.S.A. 54:4-3.32; and

**WHEREAS**, the Mayor and Municipal Council of the Township of Hardyston desire to establish a formal policy providing that a retroactive refund of property taxes as set forth in N.J.S.A. 54:4-3.32 shall be limited to the current year of the submission of a proper claim to the tax assessor as required by N.J.S.A. 54:4-3.30 and, if timely filed, the prior year, but in no event greater than a twenty-four month period in the aggregate.

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and Municipal Council of the Township of Hardyston, in the County of Sussex, and State of New Jersey as follows:

**SECTION 1.** Chapter 163, Taxation, of the Code of the Township of Hardyston is hereby amended and supplemented to establish **Article III, Property Tax Refunds, §163-5. 100% Disabled Veteran Tax Refunds**, which shall read in its entirety as follows:

### **ARTICLE III. Property Tax Refunds**

#### **§ 163-5. 100% Disabled Veteran Tax Refunds.**

A refund of property taxes pursuant to N.J.S.A. 54:4-3.32 shall be granted provided that the applicant submits a complete application to the tax assessor as required by N.J.S.A. 54:4-3.30. The refund of taxes may be granted retroactively only to the date that the complete application was submitted to the tax assessor.

**SECTION 2.** All Ordinances of the Township of Hardyston that are inconsistent with the provisions of this Ordinance are hereby repealed to the extent of such inconsistency.

**SECTION 3.** If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be unconstitutional or invalid, such decision shall not affect the remaining portions of this Ordinance.

**SECTION 4.** This Ordinance shall take effect immediately upon final passage, approval, and publication as required by law.

**SECTION 5.** This Ordinance may be renumbered for codification purposes.

#### **NOTICE**

**PLEASE TAKE NOTICE** that notice is hereby given that the above ordinance was introduced and passed at the regular meeting of the Hardyston Township Council held at the Municipal Building, 149 Wheatsworth Road, Hardyston, New Jersey, on September 13, 2017. The same came up for final adoption at a meeting of the Township Council of the Township of Hardyston held on September 27, 2017, and after all persons present were given the opportunity to be heard concerning the same, it was finally passed, adopted and will be in full force and effect in the Township according to law.

BY ORDER OF THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF HARDYSTON

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Jane Bakalarczyk, Clerk