

ORDINANCE NO. 2018-02

TOWNSHIP OF GREEN, COUNTY OF SUSSEX, STATE OF NJ

AN ORDINANCE ADOPTING A NEW SECTION 2-64 TO CHAPTER II, ARTICLE XIV OF THE CODE OF GREEN TOWNSHIP REGARDING DISABLED VETERANS TAX REFUNDS

WHEREAS, pursuant to N.J.S.A. 54:4-3.30, the dwelling house and lot whereon same is erected of any veteran who has been honorably discharged or honorably released from military service due to a 100% permanent disability as declared by the United States Department of Veterans Administration shall be exempt from taxation on their property when a proper claim is made; and

WHEREAS, pursuant to the New Jersey Superior Court decision in Del Priore v. Edison Township 26 N.J. Tax 502 (2012), a municipality has discretion to grant or deny a taxpayer a retroactive refund of property taxes that have been paid from the effective date of the disability as determined by the United States Department of Veterans Administration as set forth in N.J.S.A. 54:4-3.32; and

WHEREAS, retroactive refunds may have a significantly adverse financial impact on the Township and its taxpayers and are not reimbursed to the Township by the State; and

WHEREAS, the Township Committee of the Township of Green desires to establish a formal policy providing a retroactive refund of property taxes, if timely filed, for a period of no greater than the calendar year in which the request is filed;

NOW, THEREFORE, BE IT ORDAINED by the Township Committee of the Township of Green that a new Section 2-64 of Chapter II, Article XIV of the Code of the Township of Green is hereby adopted, as follows:

Section 1. A new Section 2-64, "100% Disabled Veterans Tax Refund" of Chapter II, Article XIV shall be adopted, as follows:

2-64 100% Disabled Veterans Tax Refund.

For a veteran, or his or her surviving spouse or domestic partner, entitled to exemption under N.J.S.A. 54:4-3.30, after a formal written request for retroactive refund of property taxes, submitted to the Township Tax Assessor with all required documentation, including the Total Disability Termination Letter issued by the United States Department of Veterans Affairs, the Township Committee, by appropriate resolution, shall refund taxes previously paid only for the calendar year in which the claim of the veteran, or his or her surviving spouse or domestic partner was submitted to the Township Tax Assessor.

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No further or additional refund of taxes shall be permitted, regardless of the date of the disability of the veteran as determined by the United States Department of Veterans Affairs.

SECTION 2 - SEVERABILITY

If any provision of this Ordinance or the application of this Ordinance to any person or circumstances is held invalid, the remainder of this Ordinance shall not be affected and shall remain in full force and effect.

SECTION 3 - REPEALER

All ordinances or parts of ordinances or resolutions that are inconsistent or in opposition to the provisions of this Ordinance are hereby repealed in their entirety.

SECTION 4: EFFECTIVE DATE

This Ordinance shall take effect immediately upon adoption and publication in accordance with law.

ATTEST:

TOWNSHIP OF GREEN,
IN THE COUNTY OF SUSSEX

Mark Zschack, Township Clerk

Daniel Conkling, Mayor

INTRODUCED: February 5, 2018
PUBLIC HEARING: February 21, 2018
ADVERTISED ADOPTION:

ADVERTISED:
ADOPTED:

Record of Vote - Introduction:

| | MOTION | SECOND | AYE | NAY | ABSTAIN | ABSENT |
|---------------|--------|--------|-----|-----|---------|--------|
| Mr. Chirip | | | √ | | | |
| Mrs. Phillips | | √ | √ | | | |
| Mr. Qarmout | √ | | √ | | | |
| Mrs. Raffay | | | √ | | | |
| Mr. Conkling | | | √ | | | |

Record of Vote - Adoption:

| | MOTION | SECOND | AYE | NAY | ABSTAIN | ABSENT |
|---------------|--------|--------|-----|-----|---------|--------|
| Mr. Chirip | | | | | | |
| Mrs. Phillips | | | | | | |
| Mr. Qarmout | | | | | | |
| Mrs. Raffay | | | | | | |
| Mr. Conkling | | | | | | |