

**ORDINANCE NO. 2022-07**

**TOWNSHIP OF GREEN, COUNTY OF SUSSEX, STATE OF NJ**

**AN ORDINANCE AMENDING SECTION 2-65 TO CHAPTER 2, 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 amend its policy regarding requests for refunds of property taxes previously paid, to limit such refunds to the period of time commencing on the date the written tax exemption refund request is filed with the Township's Tax Assessor.

**NOW, THEREFORE, BE IT ORDAINED** by the Township Committee of the Township of Green that Section 2-65 of Chapter 2, Article XIV of the Code of the Township of Green is hereby amended and adopted, as follows:

**Section 1.** Section 2-65, "100% Disabled Veterans Tax Refund" of Chapter 2, Article XIV is replaced as follows:

2-65 100% 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 a 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 for the period time commencing on the date that the request for the refund of the veteran, or his or her surviving spouse or domestic partner, was received by the Township Tax Assessor through the date that the refund request is approved by the Township Committee.

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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, RMC, Township Clerk

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Margaret Phillips, Mayor

**Record of Vote – Introduction:**

	MOTION	SECOND	AYE	NAY	ABSTAIN	ABSENT
Mr. Chirip						√
Mr. DeYoung			√			
Mr. Qarmout		√	√			
Mrs. Raffay	√		√			
Mayor Phillips				√		

**Record of Vote – Adoption:**

	MOTION	SECOND	AYE	NAY	ABSTAIN	ABSENT
Mr. Chirip						
Mr. DeYoung						
Mr. Qarmout						
Mrs. Raffay						
Mayor Phillips						

INTRODUCED: May 16, 2022  
ADOPTED:

ADVERTISED: May 20, 2022  
ADVERTISED: