**TOWN OF HACKETTSTOWN**

**ORDINANCE NO. 2022-07**

**AN ORDINANCE ADOPTING A POLICY FOR TOTALLY DISABLED VETERANS AND SURVIVING SPOUSE TAX EXEMPTION ON MUNICIPAL PROPERTY TAX**

**WHEREAS**, N.J.S.A.54:4-3.30 permits a veteran who is declared by the United States Department of Veterans Affairs or its successor to be 100% permanently disabled to receive a real property tax exemption for their dwelling house and lot; and

**WHEREAS,** N.J.S.A.54:4-3.31 explicitly states the upon written claim made and accepted by the tax assessor for the municipality, the exemption shall be placed upon the tax rolls, and that such exemption shall be allowed and prorated by the assessor for the remainder of any taxable year from the date the written claim has been made and accepted by the tax assessor; and

**WHEREAS,** it is appropriate for the Town to adopt a uniform policy regarding the refund of taxes paid prior to the written claim being made pursuant to N.J.S.A.54:4-3.30; and

**WHEREAS,** upon recommendation from the Tax Assessor, the Mayor and Council have determined that it is in the best interest of the municipality to adopt a uniform policy surrounding such requests for refunds pursuant to N.J.S.A.54:4-3.32; and

**WHEREAS,** such a uniform policy adopted hereby has been upheld by the Court in Salvatore Del Prior v. Edison Township 26 N.J. Tax 502 (2012).

**NOW, THEREFORE, BE IT ORDAINED**, by the Mayor and Council of the Town of Hackettstown, Warren County, New Jersey that a new Chapter 19, entitled “Totally Disabled Veterans Tax Exemption”, is hereby created and adopted as follows:

Section 19-1 Totally Disabled Veterans and Surviving Spouse Tax Exemption

1. The Town will allow for either a veteran, or surviving spouse of a veteran, to obtain municipal property tax relief upon proper claim pursuant to N.J.S.A. 54:4-30 et seq. An eligible veteran shall be defined as a member of the armed forces who was either 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 Department of Veterans Affairs, or its successor, to have a service connected disability and to be determined to be 100% permanently disabled.
2. In order to qualify for the municipal tax exemption, the veteran or someone on his/her behalf, under oath, must file a written claim with the Tax Assessor’s office. The Tax Assessor’s office will supply the applicant with the appropriate paperwork and the applicant will be required to provide the Tax Assessor’s office with the following information:
3. Reason for exemption;
4. A description of the property for which the exemption is claimed;
5. A certificate of claimant’s honorable discharge or release under honorable circumstances from active service, in time of war and a certificate/letter from the United States Department of Veterans Affairs, or its successors, certifying to a service connected disability;
6. Any other documentation as required by statute at the time the application is made.
7. In order for a surviving spouse of a veteran to qualify for the municipal tax exemption, the spouse, under oath, must file a written claim with the Tax Assessor’s office. The Tax Assessor’s office will supply the surviving spouse with the appropriate paperwork and the applicant will be required to provide the Tax Assessor’s office with the following information:
8. Proof to establish that the spouse is the owner of legal title to the premises on which the exemption is made;
9. That the claimant occupies the dwelling house on said premises as the claimant’s legal residence in the State of New Jersey;
10. That the veteran has been declared by the United States Department of Veterans Affairs, or its successor, to have a service connected disability or that the veteran shall have been declared to have die in active service in time of war;
11. That the veteran is or would have been entitled to the exemption at the time of death;
12. The claimant is a resident of the State of New Jersey and has not remarried.
13. In determining a grant of a municipal tax exemption under this section, the Town will pro-rate the exemption for the remainder of the year in which application is made and accepted by the Town. Additionally, pursuant to N.J.S.A. 54:4-3.32, the Town shall refund the veteran or surviving spouse all taxes previously paid for the year in which the application to the Town is made only, retroactive to the date the completed application was filed. There shall be no further retroactive refund granted, regardless of the disability date determination of the United States Department of Veterans Affairs, or its successor.

**BE IT FURTHER ORDAINED,** that if any portion of this Ordinance shall be declared invalid as a matter of law, such declaration shall not affect the remainder of said Ordinance; and

**BE IT FURTHER ORDAINED,** that this Ordinance shall take effect as required by law.

ATTEST Town of Hackettstown

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Paola J. Reilly, Town Clerk/Administrator Gerald DiMaio, Jr., Mayor

**NOTICE**

Notice is hereby given that the aforesaid ordinance was introduced at a regular meeting of the Common Council of the Town of Hackettstown, New Jersey, held on September 8, 2022, and that at a regular meeting of the same to be held on October 13, 2022 at the Municipal Building, 215 Stiger Street, Hackettstown, New Jersey, at the hour of 7:00 p.m., the said Common Council will conduct a public hearing and will consider the final passage of said ordinance.