

**ORD.#13-2021**An Ordinance of the Township of Mount Olive, County of Morris and State of New Jersey, Amending Chapter 356, "Taxation," of the Township Code to Establish Article IV, 100% Disabled Veteran Tax Refunds

**CLERK:**

Delivered to Mayor:

Date: 6/30/2021

Time: 9:30 am

Signed: \_\_\_\_\_

Township Clerk  
Michelle Masser

**MAYOR:**

Action by Mayor:

Approved: ✓

Date: 6/30/21

Vetoed: \_\_\_\_\_

Date: \_\_\_\_\_

(Reasons for which Mayor has withheld approval of Ordinance, item or part Thereof.)

Signed: \_\_\_\_\_

Mayor

**CLERK:**

Returned:

Date: 6/30/21

Time: 9:40 am

Not returned with in (10) days

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Township Clerk

**ORD.#13-2021**

**AN ORDINANCE OF THE TOWNSHIP OF MOUNT OLIVE, COUNTY  
OF MORRIS AND STATE OF NEW JERSEY, AMENDING CHAPTER  
356, "TAXATION," OF THE TOWNSHIP CODE TO ESTABLISH  
ARTICLE IV, "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 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 Township Council desires 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. 54:4-30.

**NOW, THEREFORE, BE IT ORDAINED** by the Township Council of the Township of Mount Olive in the County of Morris and State of New Jersey as follows:

**SECTION 1.** Chapter 356, "Taxation," of the Code of the Township of Mount Olive is hereby amended and supplemented to establish Article IV, "100% Disabled Veteran Tax Refunds," § 356-16, "Property Tax Refunds," which shall read in its entirety as follows:

**§ 356-16 Property 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. A retroactive refund of property taxes as set forth in N.J.S.A. 54:4-3.32 shall be limited to the date of the submission of a proper claim to the Tax Assessor as required by N.J.S.A. 54:4-3.30.

**SECTION 2.** All Ordinances of the Township of Mount Olive 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 twenty (20) days following final passage, approval, and publication as required by law.

Introduced: 6/15/2021

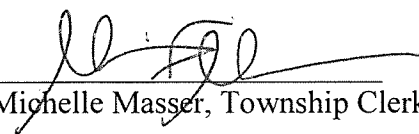
Adopted: 6/29/2021

Effective Date: 7/23/2021

TOWNSHIP OF MOUNT OLIVE

  
Joe Nicastro, Township Council President

Attest: 6/29/2021

  
Michelle Masser, Township Clerk