

**TOWNSHIP OF BOONTON
MORRIS COUNTY, NEW JERSEY**

ORDINANCE NO. 935

AN ORDINANCE OF THE TOWNSHIP OF BOONTON, COUNTY OF MORRIS, AND STATE OF NEW JERSEY, TO AMEND THE TOWNSHIP CODE AT CHAPTER 131, TAXATION, ARTICLE II, DISABLED VETERANS' PROPERTY TAX EXEMPTION, SECTION 4, GRANT OF EXEMPTION; RETROACTIVITY, IN CONNECTION WITH THE RETROACTIVE CANCELLATION OF PROPERTY TAXES FOR VETERANS DEEMED TO BE TOTALLY DISABLED

WHEREAS, pursuant to N.J.S.A. 54:4-3.30, the dwelling house and the lot whereon the same is erected, of any citizen and resident of this State, honorably discharged or released under honorable circumstances, from active service, 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 Boonton Township Committee 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 not extend beyond the taxes paid for the current year.

NOW, THEREFORE, BE IT ORDAINED, by the Township Committee of the Township of Boonton, County of Morris, State of New Jersey, as follows:

SECTION 1. Chapter 131, Taxation, Article II, Disabled Veterans Property Tax Exemption, Section 4, Grant of Exemption; Retroactivity, is amended as follows:

§ 131-4 Grant of exemption; retroactivity.

In determining a grant of a municipal tax exemption under this section, the Township will prorate the exemption for the remainder of the year in which

application is made and accepted by the Township, from the date of the application to the Tax Assessor, or from the date of the approval of the exemption by the United States Veterans' Administration, whichever is later, except that, in the case that both 1) approval of the exemption by the United States Veterans' Administration precedes the date of the application, and 2) the date of property ownership by the applicant precedes the date of the application, then the exemption shall be effective from the later of these two dates, and a refund granted accordingly. In no instance, however, shall the exemption extend beyond taxes paid for the current year.

SECTION 2. Ordinances, resolutions, regulations or parts of ordinances, resolutions and regulations inconsistent herewith are hereby repealed to the extent of such inconsistencies.

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

SECTION 4. This Ordinance shall take effect immediately upon final passage and publication in the manner according to law.

ATTEST:

**TOWNSHIP OF BOONTON
COUNTY OF MORRIS
STATE OF NEW JERSEY**

Douglas Cabana, Municipal Clerk
Township of Boonton

By: _____
Brian Honan, Mayor