

Introduction: 2/7/19

Public Hearing: 2/21/19

Effective: 3/17/19

TOWNSHIP OF MAHWAH  
ORDINANCE NO. 1856

AN ORDINANCE ADOPTING A POLICY FOR 100 PERCENT DISABLED VETERANS AND  
SURVIVING SPOUSES TAX EXEMPTION ON MUNICIPAL PROPERTY TAXES

WHEREAS, N.J.S.A. 54:4-3.30 permits a veteran who is declared by the United States Veteran's Administration 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, N.J.S.A. 54:4-3.32 permits the governing body of each municipality to refund all taxes collected on property which would have been exempt had proper claim in writing been made pursuant to N.J.S.A. 54:4-3.30; and

WHEREAS, it is appropriate for the Township 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, recognizing that there could be a delay in the time period for when the veteran is deemed 100% disabled by the United State Veterans Administration and the time period in which application for such exemption is made which could dramatically affect the amount of said refund being requested; and

WHEREAS, although it is recognized the special status accorded to veterans in this scenario, the financial affairs of the municipality must also be taken into account and it is further recognized that there may be a new generation of veterans seeking such exemptions from Operations around the world; 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 Township Council of the Township of Mahwah, Bergen County, New Jersey that the Township Code is hereby amended by the addition of a new Section 20-2 entitled "Totally Disabled Veteran's Tax Exemption" to read as follows:

Section 20-2 Totally Disabled Veteran's and Surviving Spouse Tax Exemption

- a. The Township 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 Veterans Administration or its successor to have a service connected disability and to be determined to be 100% permanently disabled.
- b. 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:

1. Reason for exemption;
  2. A description of the property for which the exemption is claimed;
  3. 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 Veterans Administration or its successors, certifying to a service connected disability;
  4. Any other documentation as required by statute at the time the application is made.
- c. 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:
1. Proof to establish that the spouse is the owner of legal title to the premises on which the exemption is made;
  2. That the claimant occupies the dwelling house on said premises as the claimant's primary legal residence in the State of New Jersey as defined in I.R.C. 121;
  3. That the veteran has been declared by the United States Veterans Administration, 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;
  4. That the veteran is or would have been entitled to the exemption at the time of death;
  5. The claimant is a resident of the State of New Jersey and has not remarried.
- d. In determining a grant of a municipal tax exemption under this section, the Township will pro-rate the exemption for the remainder of the year in which application is made and accepted by the Township. Additionally, pursuant to N.J.S.A. 54:4-3.32 the Township shall refund the veteran or surviving spouse all taxes previously paid for the year in which the application to the Township is made only, retroactive to January 1<sup>st</sup> of said year. There shall be no further retroactive refund granted, regardless of the disability date determination of the United States Veterans Administration.

**BE IT FURTHER ORDAINED**, that is 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

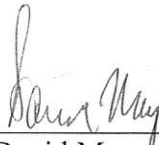
**BE IT FURTHER ORDAINED**, that this Ordinance shall take effect as required by law.


Ordinance No. 1856

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Dated: March 13, 2019

Attest

  
\_\_\_\_\_  
David May  
Council President

  
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Kathrine G. Coviello  
Municipal Clerk

I, Kathrine G. Coviello, Municipal Clerk of the Township of Mahwah, hereby certify that the within Ordinance was passed and adopted at a meeting of the Township Council held on the 21st day of February, 2019.

  
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Kathrine G. Coviello, RMC/CMC/MMC  
Municipal Clerk