

**CITY OF EGG HARBOR**

**ORDINANCE #2 - 2020**

**AN ORDINANCE TO AMEND THE GENERAL ORDINANCES OF THE CITY OF EGG HARBOR, PART II, GENERAL LEGISLATION, CHAPTER 241 TITLED TAXATION TO ADD ARTICLE III, SECTION 241-14 TITLED TOTALLY DISABLED VETERAN AND SURVIVING SPOUSE TAX EXEMPTION**

**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 his/her dwelling house and lot; and

**WHEREAS**, N.J.S.A. 54:4-3.31 explicitly states that upon written claim made and accepted by the tax assessor for a 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 a 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 City of Egg Harbor 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 from when the veteran is deemed 100% disabled by the United States Veteran's 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**, the special status accorded to veterans is recognized by the City of Egg Harbor, but the financial affairs of the municipality must also be considered and it is further recognized that there may be a new generation of veterans seeking 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 interests 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 City of Egg Harbor, Atlantic County, New Jersey that Section 241-14 titled “Totally Disabled Veteran and Surviving Spouse Tax Exemption” be adopted as follows:

**§241-14 TOTALLY DISABLED VETERAN AND SURVIVING SPOUSE TAX EXEMPTION**

- a. The City 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 Veteran’s 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 Veteran’s Administration or its successor, 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 upon which the exemption is made;
2. That the claimant occupies the dwelling house on said premises as the claimant's legal residence in the State of New Jersey;
3. That the veteran has been declared by the United States Veteran's Administration, or its successor, to have a service - connected disability or that the veteran shall have been declared to have died 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. That 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 City will pro-rate the exemption for the remainder of the year in which application is made and accepted by the City. Additionally, pursuant to N.J.S.A. 54:4-3.32 the City shall refund the veteran or surviving spouse all taxes previously paid for the year in which the application to the City is made, only retroactive to January 1 of said year. There shall be no further retroactive refund granted, regardless of the disability date determination made by the United States Veteran's Administration.

**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 upon passage and publication.

Introduced: January 23, 2020

Advertise: January 29, 2020

Public Hearing: February 13, 2020

Adoption:

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Meg Steeb, City Clerk

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Lisa Jiampetti, Mayor