

ORDINANCE NO. 2024 - 02

**ORDINANCE OF THE TOWNSHIP OF LACEY, COUNTY OF OCEAN, STATE OF NEW JERSEY, AMENDING AND SUPPLEMENTING THE TOWNSHIP CODE OF THE TOWNSHIP OF LACEY SO AS TO ESTABLISH NEW CHAPTER 300 ENTITLED "TAXATION"**

**WHEREAS**, pursuant to N.J.S.A. 54:4-3.32 it is within the discretion of the Township Committee to determine whether to refund taxes to qualified disabled veterans or eligible surviving spouses filing for an exemption; and

**WHEREAS**, the Township wishes to balance in a fair way its obligations to qualified disabled veterans and eligible surviving spouses with its obligation to be fiscally responsible and limit the tax burdens imposed on the remaining non-exempt taxpayers; and

**WHEREAS**, the Township has determined that, upon approval of an application, by the Township Tax Assessor, it is most fair to provide a full 100% exemption for property taxes for qualified disabled veterans or eligible surviving spouses from the first day of the month immediately following the day in which such application is submitted.

**NOW, THEREFORE, BE IT ORDAINED**, by the governing body of the Township of Lacey, County of Ocean, State of New Jersey, as follows:

**SECTION 1.** the Township Code of the Township of Lacey is hereby amended and supplemented so as to add new Chapter 300, entitled "Taxation" which shall read as follows:

**Chapter 300**

**TAXATION**

**§ 300-1 – Disabled veteran exemption established.**

Pursuant to N.J.S.A. 54:4-3.30 et seq., all qualified disabled veterans or eligible surviving spouses owning a taxable residential dwelling in the Township of Lacey shall be eligible for a full 100% property tax exemption of their property tax bill following the completion of the necessary application materials to be filed with the Township Tax Assessor.

Upon approval of such application by the Township Assessor, the exemption will commence as of the first day of the month immediately following the day on which such application was received and deemed complete by the Township Tax Assessor.

**§ 300-2 – Refunds for disabled veteran exemption.**

- A. Pursuant to N.J.S.A. 54:4-3.32, once an application for exemption is approved by the Township Tax Assessor, the Township shall provide refunds of any property taxes paid since the first day of the month immediately following the submission of a complete application to the Township Tax Assessor except as noted in subsection B, below.
- B. In the case of a surviving spouse as set forth in N.J.S.A. 54:4-3.30(b)(2) and (c), such exemptions shall be prorated by the Township Tax Collector for the remainder of any taxable year from the date the claimant shall have acquired title to the real property intended to be exempt.

**SECTION 2.** All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

**SECTION 3.** If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reasons held to be invalid or unconstitutional by a court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

**SECTION 4.** This ordinance shall become effective after second reading and publication as required by law.


**NOTICE**

**NOTICE IS HEREBY GIVEN** that the foregoing Ordinance was introduced and passed by the Township Committee of the Township of Lacey on first reading at a meeting held on the 25th day of January, 2024. The Ordinance will be considered for second and final reading at a meeting of the Township Committee which is scheduled for the 8th day of February, 2024 at 6:30 p.m., or as soon thereafter as the matter may be reached, at the Municipal Building located at 818 Lacey Road, Forked River, New Jersey, at which time the public is invited to ask questions, raise objections, or provide public comment with regard to the proposed adoption of this Ordinance.

DASTI, McGUCKIN  
McNIHOLS, CONNORS  
ANTHONY & BUCKLEY

COUNSELLORS AT LAW

620 WEST LACEY ROAD  
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AMY McGUCKIN,  
Municipal Clerk, Township of Lacey