

**TOWNSHIP OF ANDOVER
COUNTY OF SUSSEX, STATE OF NEW JERSEY**

ORDINANCE NO. 2016-17

**AN ORDINANCE OF THE TOWNSHIP OF ANDOVER, COUNTY OF SUSSEX
AND STATE OF NEW JERSEY SUPPLEMENTING CHAPTER 3,
“ADMINISTRATION OF GOVERNMENT,” ARTICLE VII, “DEPARTMENT OF
FINANCE,” OF THE ANDOVER TOWNSHIP CODE BY CREATING SECTION
3-35, “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 recent 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 Committee of the Township of Andover 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 date of the submission of a proper claim to the tax assessor as required by N.J.S.A. 54:4-3.30 and,

NOW, THEREFORE, BE IT ORDAINED by the Township Committee of the Township of Andover, in the County of Sussex, and State of New Jersey as follows:

SECTION 1. Chapter 3, “Administration of Government,” Article VII, “Department of Finance,” of the Code of the Township of Andover, is hereby amended and supplemented to create § 3-35, “100% Disabled Veteran Tax Refunds,” which shall read in its entirety as follows:

§ 3-35 100% Disabled Veteran Tax Refunds.

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 Andover, which 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 immediately upon final passage, approval, and publication as required by law.

SECTION 5. This Ordinance may be renumbered for codification purposes.

**TOWNSHIP OF ANDOVER
COUNTY OF SUSSEX
STATE OF NEW JERSEY**

ATTEST:



Diana Francisco, Clerk

By: 

Dolores Blackburn, Mayor

**INTRODUCED: November 14, 2016
ADOPTED: December 12, 2016
CERTIFIED: December 13, 2016**

VOTE:

**Ayes: Mr. Bensley, Ms. Mc Govern, Mr. Walsh, Mayor Blackburn
Nays: 0
Absent: Mr. Burke**