

**MANNINGTON TOWNSHIP**

**ORDINANCE NO. 19-04**

**AN ORDINANCE AMENDING  
MANNINGTON TOWNSHIP CODE CHAPTER 126 “TAXATION”  
TO ADD ARTICLE II ENTITLED  
“DISABLED VETERAN’S 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 their dwelling house and lot; and

WHEREAS, *N.J.S.A. 54:4-3.31* states that, 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, in its sole discretion, 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, the time periods that elapse between the dates veterans are determined to be 100% disabled and the dates on which they file tax exemption claims are likely to vary on a case-to-case basis, resulting in potentially dramatic and unpredictable variations in the periods for which *N.J.S.A. 54:4-3.32* refunds could be granted, and potentially dramatic and unpredictable variations in requested refund amounts; and

WHEREAS, having considered the foregoing, the Mannington Township Committee has determined that it is necessary and appropriate to adopt a uniform policy against any refund of taxes paid prior to the date an approved tax exemption claim is properly filed with the Mannington Township Assessor;

**NOW THEREFORE, BE IT ORDAINED**, by the Township of Mannington, in the County of Salem, State of New Jersey, as follows:

1. Mannington Township Code Chapter 126 “Taxation” is hereby amended to include the following new Article II:

**Article II Disabled Veteran’s and Surviving Spouse Tax Exemption**

**§ 126-4 Exemption; Retroactive Effect.**

- A. Mannington Township will grant municipal property tax relief to a veteran or surviving spouse of a veteran pursuant to *N.J.S.A. 54:4-30, et seq.*, following the Mannington Township Assessor’s approval of the veteran’s or surviving spouse’s proper claim.

- B. The approved exemption will take effect retroactively as of the date the veteran's or surviving spouse's approved proper claim was filed with the Mannington Township Assessor, whereupon the taxes owed and paid for such retroactive period will be adjusted and refunded accordingly.
  - C. No further tax refund shall be granted, pursuant to *N.J.S.A. 54:4-3.32* or otherwise, for any period preceding the proper claim filing date, regardless of the disability determination date or the principal residential occupancy date specified in an approved claim.
2. If any section, paragraph, subdivision, clause or provision of this Ordinance shall be adjudged invalid, such adjudication shall apply only to the section, paragraph subdivision, clause or provision so adjudged and the remainder of the Ordinance shall be deemed valid and effective.
  3. All ordinances or parts of ordinances inconsistent with or in conflict with the Ordinance are hereby repealed to the extent of such inconsistency.
  4. This Ordinance shall take effect immediately upon adoption and publication in accordance with the laws of the State of New Jersey.

*[remainder of page intentionally left blank]*

**NOTICE**

Notice is hereby given that the foregoing proposed Ordinance No. 19-04 was introduced and passed on first reading by the Township Committee of the Township of Mannington, County of Salem, State of New Jersey, at a regular meeting held on November 7, 2019. A second reading and public hearing on the foregoing Ordinance will be conducted by the Township Committee at a regular meeting to be held on December 5, 2019 at 7:00 p.m., in the Mannington Town Hall, 491 Route 45, Mannington Township, New Jersey, after which the Ordinance will be considered for final passage

ATTEST:

\_\_\_\_\_  
Esther A. Mitchell, Township Clerk

\_\_\_\_\_  
Donald C. Asay, Mayor

**CERTIFICATION**

I hereby certify the above to be a true copy of an Ordinance introduced and passed by the Mannington Township Committee on second reading following a public hearing at a regular meeting held on \_\_\_\_\_, 2019.

\_\_\_\_\_  
Esther A. Mitchell, Township Clerk

DATE: \_\_\_\_\_