

## Ordinance of the Township of Bernards

1 Collyer Lane, Basking Ridge, NJ 07920 908-766-2510; www.bernards.org

### **ORDINANCE #2430**

An Ordinance to Amend the Revised General Ordinances of the Township of Bernards Chapter 20 "Taxation," to Add and Create New Section 20-3, "100% Permanently and Totally Disabled Veteran Property Tax Exemption"

**WHEREAS**, pursuant to N.J.S.A. 54:4-3.32 it is within the discretion of the governing body to determine whether to refund prior years taxes paid to 100% permanently and totally disabled veterans filing for an exemption on property which would have been exempt had proper claim in writing been made at time of acquisition; and

WHEREAS, Bernards Township does not currently have any written policy in place and would like to adopt one, which balances the interests of all of the Township's taxpayers while honoring qualified 100% permanently and totally disabled veterans for their service to our nation; and

**WHEREAS,** the Township Committee of the Township of Bernards has determined that it is fair to provide exemptions from property taxes for qualified disabled veterans from the time of application.

**NOW, THEREFORE, BE IT ORDAINED,** by the Township Committee of the Township of Bernards in the County of Somerset, State of New Jersey, as follows:

<u>Section 1</u>. Chapter 20 entitled "Taxation," of the Revised General Ordinances of the Township of Bernards is hereby supplemented and amended to add and create new Section 3 to be entitled "100% Permanently and Totally Disabled Veteran Property Tax Exemption," to read as follows: . (new text is in <u>double underline</u>; deletions are <del>stricken</del>):

### **Chapter 20 Taxation**

### SECTION 20-3 100% Permanently and Totally Disabled Veteran Property Tax Exemption

# **20-3.1 Qualified 100% Permanently and Totally Disabled Veteran Property Tax Exemption**

Pursuant to N.J.S.A. 54:4-3.30 et seq., all qualified 100% permanently and totally disabled veterans, as defined therein, owning a taxable dwelling house in the Township of Bernards shall be eligible for a property tax exemption upon completion of the necessary application materials to be filed with the Township's Tax Assessor. The application requirements are set forth in N.J.S.A. 54:4-3.30.

### 20-3.2 Refunds to Qualified 100% Permanently and Totally Disabled Veterans

- a. In compliance with N.J.S.A. 54:4-3.32, it is the Township's policy to only provide refunds of any property taxes paid between the time of application to the Township Tax Assessor and the effective date of the tax exemption.
- b. Notwithstanding the Township's policy set forth in Section 20-3.2(a), pursuant to N.J.S.A. 54:4-3.31, such exemptions shall be prorated by the Township's Assessor for the remainder of any taxable year in which application is made, from the date ownership or title to the dwelling house is acquired, provided all other eligibility requirements are met. If the dwelling house was acquired in a year prior to the year application is made, the exemption will be granted for the twelve months of the current taxable year only. In no instance shall an exemption be retroactive prior to January 1<sup>st</sup> of the year application is made.
- c. <u>This Ordinance shall apply to Surviving Spouse/Civil Union or Domestic Partner Claimant as well, as long as all requirements per N.J.S.A. 54:4-3.30 are met.</u>
- <u>Section 2.</u> If any article, 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 and they shall remain in full force and effect, and to this end the provisions of this ordinance are hereby declared severable.
- Section 3. All other ordinances in conflict or inconsistent with this ordinance are hereby repealed, to the extent of such conflict or inconsistency. In the event of any inconsistencies between the provisions of this Ordinance and any prior ordinance of the Township of Bernards, the provisions hereof shall be determined to govern. All other parts, portions and provisions of the General and Land Use Ordinances of the Township of Bernards are hereby ratified and confirmed, except where inconsistent with the terms hereof.
- Section 4. This Ordinance shall be so construed as not to conflict with any provision of New Jersey or Federal law.
- <u>Section 5.</u> This Ordinance shall take effect immediately upon adoption and publication in accordance with the laws of the State of New Jersey.

### TOWNSHIP OF BERNARDS PUBLIC NOTICE

Ordinance #2430 was introduced and passed on first reading by the Township Committee of the Township of Bernards in the County of Somerset on 10/15/2019 and then ordered to be published according to law. It will be further considered for final passage and adoption at a public hearing on 10/29/2019 to be held at a meeting of the Township Committee at the Municipal Building, 1 Collyer Lane, Basking Ridge, NJ, at 8 P.M., when and where, or at such time and place to which said meeting may be adjourned, all persons interested will be given an opportunity to be heard concerning said ordinance. A complete text of this ordinance is available in the Office of the Municipal Clerk, 1 Collyer Lane, Basking Ridge, NJ, from 8:30 A.M. to 4:30 P.M., Monday through Friday. Copies are also available on the township website bulletin board <a href="https://www.bernards.org">www.bernards.org</a>.

By Order of the Township Committee Rhonda Pisano, Municipal Clerk

#### TOWNSIHP OF BERNARDS PUBLIC NOTICE

Notice is hereby given that Bernards Township Ordinance #2430 was introduced and passed on first reading at a meeting of the Township Committee on 10/15/2019, and was passed on final reading and adopted following a public hearing thereon at a regular meeting of the Governing Body of the Township of Bernards on 10/29/2019.

By Order of the Township Committee Rhonda Pisano, Municipal Clerk