

BOROUGH OF CLAYTON

ORDINANCE 22-2022

AN ORDINANCE AMENDING CHAPTER 85 “TAXATION” TO ADD ARTICLE IV 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 Borough of Clayton Council 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 Tax Assessor;

NOW, THEREFORE, BE IT ORDAINED, by the Borough of Clayton, in the County of Gloucester, State of New Jersey; as follows:

1. Clayton Borough Code Chapter 85 “Taxation” is hereby amended to include the following new Article IV:


Article IV Disabled Veteran’s and Surviving Spouse Tax Exemption

Exemption; Retroactive Effect.

- A. Borough of Clayton 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 Tax 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 Tax Assessor, whereupon the taxes owned 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.

BOROUGH OF CLAYTON



TOM BIANCO, Mayor

ATTEST:



CHRISTINE NEWCOMB, Municipal Clerk

NOTICE OF INTRODUCTION

BOROUGH OF CLAYTON

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ENTITLED "DISABLED VETERAN'S AND SURVIVING SPOUSE TAX EXEMPTION"**

The ordinance published herewith was introduced and passed upon first reading at a meeting of the Borough Council of the Borough of Clayton, in the County of Gloucester, State of New Jersey, on November 10, 2022. It will be further considered for final passage, after public hearing thereon, at a meeting of the Borough Council to be held at the Municipal Building, 125 North Delsea Drive, Clayton, New Jersey on December 8, 2022 at 6:30 P.M. During the week prior to and up to and including the date of such meeting copies of the full ordinance will be available at no cost and during regular business hours, at the Borough Clerk's office for the members of the general public who shall request the same.



Christine Newcomb, Borough Clerk

NOTICE OF ADOPTION
BOROUGH OF CLAYTON, NEW JERSEY

ORDINANCE 22-2022

**AN ORDINANCE AMENDING CHAPTER 85 "TAXATION" TO ADD ARTICLE IV
ENTITLED "DISABLED VETERAN'S AND SURVIVING SPOUSE TAX EXEMPTION"**

The foregoing Ordinance was finally adopted by the Mayor and Council of the Borough of Clayton on December 8, 2022.

Christine Newcomb
Borough Clerk