

**AN ORDINANCE AMENDING CHAPTER 2 “ADMINISTRATION”, ARTICLE XI,
“TAXATION AND REVENUE” OF THE REVISED GENERAL ORDINANCES OF THE
TOWNSHIP OF SPARTA, ADDING A NEW SECTION 2-62,
“100% DISABLED VETERAN TAX REFUNDS”**

WHEREAS, pursuant to N.J.S.A. 54:4-3.30, the dwelling house and the lot whereon the same is erected, of any citizen and resident of this State, honorably discharged or released under honorable circumstances, from active service, 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 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 Sparta Township Council 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 not extend beyond the taxes paid or the current year and immediate prior year and not to exceed twenty-four (24) months from the date that the Township Tax Assessor’s received the fully completed application.

NOW, THEREFORE, BE IT ORDAINED by the Sparta Township Council, County of Sussex, State of New Jersey, as follows:

Section 1. Chapter 2, “Administration”, Article XI, “Taxation and Revenue,” of the Code of the Township of Sparta is hereby amended and supplemented to establish §2-62, “100% Disabled Veteran Tax Refunds,” which shall read in its entirety as follows:

§2-62, “100% Disabled Veteran Tax Refunds”

A refund of property taxes pursuant to N.J.S.A. 54:4-3.32 shall be granted provided that the applicant submits a complete application to the tax assessor as required by N.J.S.A. 54:4-3.30. A retroactive refund of property taxes as set forth in N.J.S.A. 54:4-3.32 shall be limited to the property taxes previously paid for the period of time commencing on the date that the fully completed proper claim form with all required documentation is submitted to the Tax Assessor as required by N.J.S.A. 54:4-3.30, but not to extend beyond the taxes paid for the current year and immediate prior year and not to exceed twenty-four (24) months from the date that the Township Tax Assessor's received the fully completed application.

Section 2. Severability. If any provision of this ordinance or the application of this ordinance to any person or circumstances is held invalid, the remainder of this ordinance shall not be affected and shall remain in full force and effect.

Section 3. Repealer. All ordinances or parts of ordinances or resolutions inconsistent or in opposition to the provisions of this Ordinance are hereby repealed in their entirety.

Section 4. Effective Date. This ordinance shall take effect after publication and passage according to law.

NOTICE

PLEASE TAKE NOTICE that the above was introduced and passed on first reading at a regular meeting of the Township Council of the Township of Sparta held at the Municipal Building, 65 Main Street, Sparta, New Jersey on March 28, 2023 at 7:30 pm and will be considered for second reading and final passage at the regularly scheduled meeting of the Township Council of the Township of Sparta to be held at the Municipal Building, 65 Main Street, Sparta, New Jersey on April 11, 2023 7:30 p.m. at which time and place all persons interested therein or affected thereby will be given an opportunity to be heard concerning said Ordinance.

BY ORDER OF THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF SPARTA.

ROXANNE LANDY, RMC
MUNICIPAL CLERK

NOTICE

NOTICE is hereby given that the above entitled ordinance was introduced and passed at a meeting of the Township Council of the Township of Sparta held at the Municipal Building, 65 Main Street, Sparta, New Jersey held on March 28, 2023. The same came up for second reading and final passage at a meeting of the Township Council of the Township of Sparta held on April 11, 2023 7:30 p.m. at the Municipal Building, 65 Main Street, Sparta, New Jersey and after all persons present were given an opportunity to be heard concerning said Ordinance, it was finally passed and adopted and will be in full force in the Township according to law.

ROXANNE LANDY, RMC
MUNICIPAL CLERK