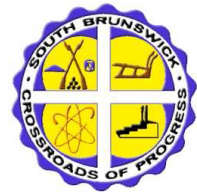


# South Brunswick Township

540 Ridge Road  
Monmouth Junction, NJ 08852  
Telephone: (732) 329-4000



August 17, 2020

Codification  
Municode  
1700 Capital Circle, SW  
Tallahassee, FL 32310

Dear Codification:

Please be advised that the Mayor and Council of the Township of South Brunswick, at a meeting held on February 25, 2020, considered the following enclosed legislative document(s):

**Ordinance ORD-2020-2**

**Adopted [Unanimous]**

*Adopting Policy Regarding Property Tax Exemptions and Refunds for 100% Disabled Veterans*

Should you have any questions feel free to contact me at ext. 7313.

Sincerely yours,

  
Barbara Nyitrai, Township Clerk



## ORDINANCE 2020-2

# Adopting Policy Regarding Property Tax Exemptions and Refunds for 100% Disabled Veterans

**WHEREAS**, pursuant to N.J.S.A. 54:4-3.32 it is within the discretion of the Township Council to determine whether to refund some or all property taxes paid by individuals declared to be 100% disabled veterans who have filed for an exemption; and

**WHEREAS**, the 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% disabled veterans for their service to our nation; and

**WHEREAS**, in recent years there have been an increasing number of retroactive disability determinations being made by the Veterans Administration, with requests for property tax refunds spanning years in duration; and

**WHEREAS**, if a policy of unlimited refunds was in place, the potential liability from a single qualified 100% disabled veteran seeking a retroactively applied refund could have a significant, detrimental impact on the Township's tax rate as the Township only receives approximately 20% of a resident's tax bill, with no provision in the law being made for refunds from other taxing entities for which the Township collects taxes; and

**WHEREAS**, the Township Administration has recommended that it is appropriate to provide an exemption from property taxes for qualified 100% disabled veterans, and a refund of all property taxes paid, from the date of application filed with the Tax Assessor forward; and

**WHEREAS**, the Township Administration has also recommended that in addition to the exemption and refund (if any) from the date of application forward, applicants requesting an exemption for previous years should be refunded 20% of the applicant's total property tax bill for each qualifying year, up to a maximum of five previous years, so long as the applicant was the owner of the property in each prior year and otherwise qualifies as a 100% disabled veteran pursuant to law in each of the prior years; and

**WHEREAS**, the Township wishes to establish this policy by adopting an ordinance to memorialize it into the Township Code;

**NOW, THEREFORE, BE IT ORDAINED** by the Township Council of the Township of South Brunswick, County of Middlesex, State of New Jersey, that:

I. Chapter 102 of the Code of the Township of South Brunswick is hereby amended and supplemented by the addition of the following:

**Sec. 102-98 - 102-119. Reserved.**

**Article V. Qualified 100% Disabled Veteran Property Tax Exemption and Refund**

**Sec. 102-120. Qualified 100% Disabled Veteran Property Tax Exemption.**

Pursuant to N.J.S.A. 54:4-3.30, et seq., all qualified one hundred percent (100%) disabled veterans owning a taxable dwelling house in the Township of South Brunswick shall be eligible for a property tax exemption upon completion of the necessary application materials to be filed with the Township's Tax Assessor, retroactive to the date the application is completed and filed.

**Sec. 102-121. Refunds to Qualified 100% Disabled Veterans.**

- A. Pursuant to N.J.S.A. 54:4-3.32, it is the Township's policy to provide refunds of any property taxes paid, retroactive to the date the application for exemption is completed and filed.
- B. Pursuant to N.J.S.A. 54:4-3.31, applicants requesting an exemption for previous years shall be refunded 20% of the applicant's total property tax bill for each qualifying year, up to a maximum of five previous years, so long as the applicant was the owner of the property in each prior year and otherwise qualifies as a 100% disabled veteran pursuant to law in each of the prior years

II. If any clause, sentence, paragraph, section or part of this ordinance or any other codes or ordinances incorporated herein shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder hereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which said judgment shall have been rendered.

III. This ordinance shall become effective twenty (20) days after its final passage.

The above ordinance was introduced and passed on first reading at a meeting of the Township Council of the Township of South Brunswick held on January 28, 2020. It will be considered on second reading and final passage at a meeting of the Township Council of the Township of South Brunswick to be held at the Municipal Building, Monmouth Junction, New Jersey, at 6:00 p.m. on February 25, 2020, at which time and place any person having an interest therein will be given an opportunity to be heard.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Josephine "Jo" Hochman, Councilwoman
<b>SECONDER:</b>	Ken Bierman, Councilman
<b>AYES:</b>	Ken Bierman, Joseph Camarota, Archana "Ann" Grover, Josephine "Jo" Hochman
<b>ABSENT:</b>	Charlie Carley

This is to certify that the foregoing is a true copy of a Ordinance Adopted at the South Brunswick Township Council meeting held on February 25, 2020.

  
Barbara Nyitrai, Township Clerk