

**Borough of Stockton
Ordinance No. 2025-01**

AN ORDINANCE TO AMEND THE CODE OF THE BOROUGH OF STOCKTON, HUNTERDON COUNTY, STATE OF NEW JERSEY, ENTITLED "TAXATION", TO ADD AN ARTICLE DISABLED VETERAN PROPERTY TAX EXEMPTION

WHEREAS, pursuant to N.J.S.A. 54:4-3.30, the dwelling house and the portion of the lot that is reasonably necessary for enjoyment whereupon the same is erected, of any citizen and resident of this State, honorably discharged or released under honorable circumstances, from active service, in time of war, 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 and total 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 had discretion to grant or deny a taxpayer a retroactive refund of property taxes that has been paid for 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 Borough 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 be limited to the current year of the submission of a proper claim to the tax assessor as required by N.J.S.A. 54:4-3.30.

NOW THEREFORE, BE IT ORDAINED, by the Governing Body of the Borough of Stockton in Hunterdon County, State of New Jersey, as follows:

Section 1. Article Disabled Veteran Property Tax Exemption

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 shall be limited to the current year of the submission of the application to the tax assessor.

Section 2. This ordinance shall take effect immediately upon final passage, approval, and publication as required by law.

Section 3. Ordinances, resolutions, regulations or parts of ordinances, resolutions, and regulations inconsistent herewith are hereby repealed to the extent of such inconsistencies.

Section 4. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be unconstitutional or invalid by a court of competent jurisdiction, such a decision shall not affect the remaining portions of this Ordinance.

Certification:

I, Laurie A. Courter, Clerk of the Borough of Stockton, County of Hunterdon, State of New Jersey, do hereby certify that the foregoing Ordinance is a true and exact copy of a Ordinance adopted by the Borough Council of the Borough of Stockton on April 21, 2025.

 Recoverable Signature

X Laurie A. Courter

Laurie A. Courter

Borough Clerk

Signed by: b0fd63ee-9559-4845-8fda-9a8bebeee7ea

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Borough this 21st

day of April, 2025