TOWNSHIP OF VERNON

ORDINANCE #26-21

AN ORDINANCE OF THE TOWNSHIP OF VERNON, COUNTY OF SUSSEX AND STATE OF NEW JERSEY, AMENDING AND SUPPLEMENTING CHAPTER 509, "TAXATION," OF THE TOWNSHIP CODE TO ESTABLISH ARTICLE III, "100% DISABLED VETERAN TAX REFUNDS"

WHEREAS, pursuant to N.J.S.A. 54:4-3.30, the dwelling house and the lot 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 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 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 be limited to the current year of the submission of a proper claim to the tax assessor as required by N.J.S.A. 54:4-30.

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

SECTION 1

Chapter 509, "Taxation," of the Code of the Township of Vernon is hereby amended and supplemented to establish Article III, "100% Disabled Veteran Tax Refunds" which shall read in its entirety as follows:

ARTICLE III 100% Disabled Veteran Tax Refunds

§ 509-22 Property 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 effective date listed in the letter received by the Tax Assessor from the United States Department of Veterans Affairs up to a maximum of four tax quarters (1 year) as required by N.J.S.A. 54:4-3.30.~~

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. The refund of taxes may be granted retroactively only to the date that the complete application was submitted to the Tax Assessor.

No refunds shall be authorized under this section for any year, or portion thereof, prior to the year in which this ordinance took effect.

SECTION 2

All Ordinances of the Township of Vernon that are inconsistent with the provisions of this Ordinance are hereby repealed to the extent of such inconsistency.

SECTION 3

If any 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.

SECTION 4

This ordinance shall take effect twenty (20) days following final passage, approval, and publication as required by law.

CERTIFICATION

This is to certify that the above Ordinance was introduced and passed on first reading at the special meeting of the Township Council held on September 28, 2026 and the same came up for final passage and was adopted at the meeting of the Township Council held on October 15, 2026 at which time all persons interested were given an opportunity to be heard. The above ordinance will be in full force and effect in the Township of Vernon according to law.

Marcy Gianattasio, Clerk
Township of Vernon

Anthony Rossi, Mayor

~~Strikeouts~~ are deletions. Underlines are added material.

Township of Vernon

INTRODUCED: September 28, 2026

NAME	M	S	YES	NO	ABSTAIN	ABSENT
Contino C.		X	X			
Ooms S.			X			
Rizzuto R.			X			
Sparta, B.	X		X			
Higgins W.			X			

ADOPTED: October 15, 2026

NAME	M	S	YES	NO	ABSTAIN	ABSENT
Contino C.		X	X			
Ooms S.	X		X			
Rizzuto P.			X			
Sparta, B.			X			
Higgins W.			X			

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