

TOWNSHIP OF MAURICE RIVER

ORDINANCE NO. 675

**AN ORDINANCE OF MAURICE RIVER TOWNSHIP,
CUMBERLAND COUNTY, AMENDING ARTICLE VII, ADMINISTRATIVE
POLICIES AND PROCEDURES, OF THE REVISED GENERAL
ORDINANCES OF THE TOWNSHIP OF MAURICE RIVER, TO PROVIDE
FOR VETERAN REAL ESTATE TAX EXEMPTION**

WHEREAS, NJSA 54:4-3.30, provides that a Veteran of the Armed Forces as defined by New Jersey statute, and if said Veteran has been declared 100% disabled, shall be exempt from real estate taxes on the Veteran's principal dwelling; and

WHEREAS, NJSA 54:4-3.31, provides that a Veteran tax exemption shall be effective upon the filing of a claim in writing, under oath by the Veteran with the Municipal Tax assessor; and

Whereas, NJSA 54:4-3.32, provides that a municipality may return to the Veteran real estate taxes collected on real property which would have been tax exempt if the Veteran had properly filed a claim in writing for exemption; and

Whereas, the Township Committee has determined that the procedure for Veterans' Tax Exemption should be standardized.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED, that the Township Committee of the Township of Maurice River, County of Cumberland, State of New Jersey, does hereby amend Article VII, Administrative Policies and Procedures as follows:

1. Add section: 2-63.4 as follows:

§ 2-63.4 Effective Dates for Veterans Real Estate Tax Exemptions.

A 100% disabled Veteran as defined by New Jersey statutes, having a principal dwelling within Maurice River township shall receive a 100% tax exemption effective the date the Veteran properly files a claim in writing under oath with the Tax Assessor. The Tax Assessor shall grant a 100% tax exemption for the year in which the claim for exemption is filed. Additionally, the Tax Collector shall return all taxes collected on said principal dwelling limited to the prior tax year, if the Veteran would have received an exemption in the prior year but failed to file a claim for exemption in that prior year. The Tax Collector shall not return to the Veteran any taxes collected in any other prior years.

All other provisions of Article VII Administrative Policies and Procedures, as set forth in the revised General Ordinances of the Township of Maurice River, shall remain in full force and effect except as amended by this Ordinance.

Severability: Should any section, sentence, clause or provision or a portion of this Ordinance be held to be invalid or unconstitutional by any Court of competent jurisdiction, such holding shall not affect or impact upon any other section, sentence, clause or provision or portion of this Ordinance and the remainder of the Ordinance shall remain in full force and effect.

BE IT FURTHER ORDAINED AND ENACTED by the Township Committee of the Township of Maurice River, County of Cumberland and State of New Jersey that this Ordinance shall take effect immediately upon the adoption and publication of notice of adoption as prescribed by law.

ATTEST:

DENISE PETERSON
Township Clerk

PATRICIA GROSS, MAYOR

J. ROY OLIVER, DEPUTY MAYOR

KENNETH WHILDIN,
COMMITTEEPERSON

First Reading: October 18, 2018
Publication: October 24, 2018
Public Hearing: November 15, 2018
Adoption: _____
Publication of
Notice of Adoption: _____