

**LAFAYETTE TOWNSHIP  
SUSSEX COUNTY, NEW JERSEY**

ORDINANCE 21-03

AN ORDINANCE OF THE TOWNSHIP OF LAFAYETTE, SUSSEX COUNTY, NEW  
JERSEY, SUPPLEMENTING CHAPTER 2 OF THE LAFAYETTE TOWNSHIP CODE BY  
CREATING SECTION 2-19, "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 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 of 100 (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 therefore; 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 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 recent 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 Committee of the Township of Lafayette desires to establish a formal policy providing that a retroactive refund of property taxes as set for in N.J.S.A. 54:4-3.32 shall be limited to the date that the complete application was submitted to the tax assessor.

**NOW, THEREFORE, BE IT ORDAINED** by the Township Committee of the Township of Lafayette, Sussex County, New Jersey as follows:

**Section 1.** Chapter 2 of the Code of the Township of Lafayette is hereby amended and supplemented to create Section 2-19, "100% Disabled Veteran Tax Refunds", which shall read in its entirety as follows:

2-19 "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 submit 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.

**Section 2.** All Ordinances of the Township of Lafayette, which 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, which decision shall not affect the remaining portions of this Ordinance.

**Section 4.** This Ordinance shall take effect immediately upon final passage, approval and publication as required by law.

CERTIFICATION

The above entitled Ordinance was introduced and passed at first reading by the Lafayette Township Committee at a meeting on February 16, 2021 and after publication and a public hearing was finally adopted by the Lafayette Township Committee at a meeting held on March 2, 2021.

Mayor:

Municipal Clerk: