

****ADOPTED OCTOBER 7, 2013****

DELANCO TOWNSHIP

ORDINANCE 2013-10

**AMENDING THE TOWNSHIP CODE BY
CREATING CHAPTER 256 GOVERNING "TAXATION"**

WHEREAS, the Township of Delanco recently received an application for a full exemption from real estate taxation based upon a 100 percent disabled veteran status; and

WHEREAS, the applicant, although just filing this year, appears to have been a qualified candidate prior to this year; and

WHEREAS, in order to handle the application equitably, the Township communicated with the State Division of Taxation, which advised that the Township could determine its own policy unless past practice dictated otherwise; and

WHEREAS, the Township reviewed its records with respect to prior grants of full tax exemption based upon the disabled veteran status and determined that the exemption has only been provided in the year requested; and

WHEREAS, in order to have a permanent written policy in place, the Township hereby amends the Code to create provisions to regulate such applications in the future.

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Township Committee of the Township of Delanco, County of Burlington, State of New Jersey that Chapter 256 is hereby created as follows:

Section 1.

Chapter 256. Taxation.

§ 256-1. Disabled Veteran's Exemption.

- A. A 100 percent disabled veteran that qualifies for tax exemption based upon same pursuant to N.J.S.A. 54:4-3.30, is encouraged to apply for tax exemption as soon as he or she becomes eligible.
- B. Upon receipt of an application for full tax exemption based upon 100 percent disabled veteran status, the Tax Assessor and Tax Collector shall review the application, and if in order, shall grant same for the year the application is filed and going forward.
- C. Neither the Township Committee, Assessor or Collector may waive the provisions of this Chapter, and the applicant may not receive refunds for years prior to the year of application, even if the applicant may have qualified in

years prior. The applicant has an affirmative obligation to apply for the exemption.

Section 2. Repealer. Any Ordinances inconsistent with this ordinance is hereby repealed to the extent of its inconsistency.

Section 3. Severability. If any provision of this Ordinance is deemed unlawful by a Court is found to be contrary to law by a court of competent jurisdiction, such provision shall be of no force or effect; but the remainder of this Agreement shall continue in full force and effect.

Section 4. Effective date. This Ordinance shall take effect upon proper passage in accordance with the law.