

**TOWNSHIP OF WANTAGE
ORDINANCE #10-2026**

**ESTABLISH A PERMANENTLY DISABLED
VETERANS TAX EXEMPTION
IN THE TOWNSHIP OF WANTAGE**

WHEREAS, N.J.S.A.54:4-3.30 permits a veteran who is declared by the United States Veteran’s Administration or its successor to be 100% permanently disabled to receive a real property tax exemption for their dwelling house and lot; and

WHEREAS, N.J.S.A.54:4-3.31 explicitly states the upon written claim made and accepted by the tax assessor for the municipality, the exemption shall be placed upon the tax rolls, and that such exemption shall be allowed and prorated by the assessor for the remainder of any taxable year from the date the written claim has been made and accepted by the tax assessor; and

WHEREAS, N.J.S.A. 54:4-3.32 permits the governing body of each municipality to refund all taxes collected on property which would have been exempt had proper claim in writing been made pursuant to N.J.S.A.54:4-3.30; and

WHEREAS, it is appropriate for the Township to adopt a uniform policy regarding the refund of taxes paid prior to the written claim being made pursuant to N.J.S.A.54:4-3.30; and

WHEREAS, retroactive refunds would have a significantly adverse financial impact on the Township and its taxpayers that are not reimbursed to the Township by the State; and

WHEREAS, the Mayor and Township Committee of the Township of Wantage have determined that it is in the best interest of the municipality to adopt a uniform policy surrounding such requests for refunds pursuant to N.J.S.A.54:4-3.32, to prohibit refunds prior to approval of the exemption by the Tax Assessor;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Township Committee of the Township of Wantage that:

Section 1. Chapter 22, “Disabled Veterans Tax Exemption,” is hereby established as follows:

Chapter 22. Disabled Veterans Tax Exemption.

Sec. 22-1. Scope and purpose.

The Township will allow for either a veteran or surviving spouse of a veteran to obtain municipal property tax relief upon proper claim pursuant to N.J.S.A. 54:4-3.30 *et seq.* An “eligible veteran” shall be defined as a member of the armed forces who was either 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 and to be determined to be

100% permanently disabled as defined in N.J.S.A.54:4-3.30, as amended from time to time, and that the veteran meets all other qualifications required by N.J.S.A. 54:4-3.30 et seq. as amended from time to time.

Sec. 22-2. Qualification.

1. In order to qualify for the Township's tax exemption, the veteran or someone on their behalf, or the spouse of a veteran, under oath, must file a written claim with the Tax Assessor's office. The Tax Assessor's office will supply the applicant with the appropriate application, and the applicant will be required to provide the Tax Assessor's office with the following information:

2. Reason for exemption;

3. A description of the property for which the exemption is claimed;

4. A certificate of claimant's honorable discharge or release under honorable circumstances from active service, in time of war, and a certificate/letter from the United States Veterans' Administration or its successors, certifying to a service-connected disability and that the disability is 100% permanent as provided in N.J.S.A.54:4-3.30, as amended from time to time; and

5. Any other documentation as required by statute or the Tax Assessor at the time the application is made.

Sec. 22-3. Refunds.

In determining a grant of a Township tax exemption under this section, the Township will prorate the exemption for the remainder of the year in which application is made and accepted by the Township, from the date of filing of the application to the Tax Assessor, or the from the date of the approval of the exemption by the United States Veterans' Administration, whichever is later. There shall be no retroactive refund granted, regardless of the date the veteran was declared disabled by the United States Veterans' Administration.

Section 2. All ordinances or parts of ordinances in conflict or inconsistent with any part of this Ordinance are hereby repealed to the extent that they are in conflict or inconsistent.

Section 3. If any section, provision, or part of provision of this Ordinance shall be held to be unenforceable or invalid by any court, such holding shall not affect the validity of this Ordinance, or any part thereof, other than the part so held unenforceable or invalid.

Section 4. All Ordinances or parts of Ordinances inconsistent with this Ordinance are hereby repealed to the extent of such inconsistency.

Section 5. Effective Date. This Ordinance shall take effect immediately upon final passage and publication according to law.

Justin VanderGroef, Mayor
Township of Wantage

ATTEST:

Melissa Morales, Municipal Clerk
Township of Wantage

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