

ORDINANCE NO. 07-21

**ORDINANCE OF THE BOROUGH OF ROCKAWAY
MAYOR AND COUNCIL
AMENDING CHAPTER 225, TAXATION
OF THE CODE OF THE BOROUGH OF ROCKAWAY**

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 Mayor and Council of the Borough of Rockaway desire 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 the proper claim to the tax assessor as required by N.J.S.A. 54:4-3.30.

NOW THEREFORE, BE IT ORDAINED by the Mayor and Council of the Borough of Rockaway, in the County of Morris, and state of New Jersey, that the following amendments be made to Chapter 225, Taxation, as follows:

SECTION I

Chapter 225, Taxation, Article II, Disabled Veterans, is hereby created and shall read as follows:

§ 225-10, 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.

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

DATE: February 25, 2021

BOROUGH OF ROCKAWAY

ATTEST: Kimberly Cuspilich, Acting Borough Clerk

BY: Thomas Mulligan, Mayor

CERTIFICATION

I, Kimberly Cuspilich, Acting Borough Clerk of the Borough of Rockaway, in the County of Morris, do hereby certify that the foregoing is a true and correct copy of an ordinance adopted by the Mayor and Council at a meeting held on February 25, 2021.

Kimberly Cuspilich
Acting Borough Clerk