

**TOWNSHIP OF STILLWATER  
SUSSEX COUNTY, NEW JERSEY**

**ORDINANCE NO. 2022-22**

**AN ORDINANCE TO CLARIFY THE PERIOD OF RETROACTIVITY  
TO BE APPLIED TO DISABLED VETERANS TAX REFUNDS**

**WHEREAS**, pursuant to N.J.S.A. 54:4-3.30 et seq., the dwelling house and lot where it sits of any veteran who has been honorably discharged or honorably released from military service due to a 100% permanent disability as declared by the United States Department of Veterans Administration shall be exempt from taxation on their property when a proper and eligible claim has been submitted to the Township Tax Assessor; and

**WHEREAS**, pursuant to the New Jersey Superior Court decision in Del Priore v. Edison Township 26 N.J. Tax 502 (2012), the Township retains the discretion to either grant or deny a taxpayer's request for a retroactive refund of property taxes paid for the period prior to the date of submission of their claim and back to the "effective date of the disability" as determined by the United States Department of Veterans Administration; and

**WHEREAS**, the Township's payment of retroactive refunds back to the "effective date of the disability", which can go back several years, rather than just back to the date when their claim was properly submitted to the Township, may have a significantly adverse financial impact on the Township and its taxpayers; and

**WHEREAS**, the Township Committee of the Township of Stillwater desires to clarify its policy regarding requests for refunds of property taxes previously paid, to limit such refunds to the period of time commencing on the date that the fully completed disabled veteran tax exemption application, with all required documentation, was filed with the Township's Tax Assessor.

**NOW, THEREFORE, BE IT ORDAINED** by the Township Committee of the Township of Stillwater, that the following provisions be included in the Township Code as follows:

**SECTION 1**

**XX-1 100% Disabled Veterans' Tax Refund.**

For a veteran, or his or her surviving spouse or domestic partner, entitled to exemption under N.J.S.A. 54:4-3.30 et seq., after a formal written request for a refund of property taxes, submitted to the Township Tax Assessor with all required documentation, including the Total Disability Termination Letter issued by the United States Department of Veterans Affairs, the Township Committee, by appropriate resolution, shall refund taxes previously paid for the period time commencing on the date that the fully completed disabled veteran tax exemption application, with all required documentation is filed with the Tax Assessor by the veteran, or his or her surviving spouse or domestic partner, was received by the Township Tax Assessor.

No further or additional refund of taxes shall be permitted, regardless of the date of the disability of the veteran as determined by the United States Department of Veterans Affairs.

## **SECTION 2**

If any provision of this Ordinance or the application thereof to any person or circumstances is held invalid, the remainder of this Ordinance shall not be affected thereby but shall remain in full force and effect.

## **SECTION 3**

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

## **SECTION 4**

This Ordinance shall take effect immediately upon its passage.

TOWNSHIP COMMITTEE OF STILLWATER TOWNSHIP

ATTEST:

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Lynda Knott, Township Clerk

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George E. Scott, Mayor

DATED:      Introduced: September 20, 2022  
                 Adopted: October 4, 2022