

TOWNSHIP OF VERONA  
COUNTY OF ESSEX, STATE OF NEW JERSEY

ORDINANCE No. 2022-29

**AN ORDINANCE TO ESTABLISH CHAPTER 504 "VETERANS TAX  
EXEMPTION BASED UPON DISABILITY" OF THE CODE OF THE  
TOWNSHIP OF VERONA TO CODIFY REFUNDS IN CONNECTION WITH  
THE CANCELLATION OF PROPERTY TAXES FOR VETERANS DEEMED  
TO BE TOTALLY DISABLED**

**WHEREAS**, pursuant to *N.J.S.A. 54:4-3.30*, a veteran who has been certified by the Veterans Administration as an honorable discharged veteran with a service-connected disability evaluated at 100%, and not so evaluated solely because of hospitalization or surgery and recuperation shall be exempt from taxation on proper claim made therefor; and

**WHEREAS**, the Township of Verona wishes to honor veterans who have suffered a disability as a result of their service in the United States Armed Forces; 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 exemption from property taxation for the year in which the claim is filed with the Township; and

**WHEREAS**, the Township Council of the Township of Verona desires to establish a formal policy providing that a refund of property taxes be effective as of the date the application is filed with the Municipal Tax Assessor.

**NOW, THEREFORE, BE IT ORDAINED** by the Township Council of the Township of Verona in the County of Essex, State of New Jersey, establish Chapter 504 of the Code of the Township entitled, "Veterans" to codify refunds in connection with the cancellation of property taxes for veterans deemed to be totally disabled, read as follows:

In accordance with *N.J.S.A. 54:4-3.30*, the real property of any Verona resident, now or hereafter 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 Department of Veterans' Affairs to be a total or have a 100% permanent service-connected 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 submitted to the Tax Assessor with all required documentation from the United States Veterans Administration. The Township Council, by appropriate resolution, shall authorize return to the veteran or veteran's surviving spouse all property tax payments made from the date the application is submitted to the Township's Tax Assessor. Retroactive refunds shall not be granted for property taxes paid prior to the submission of the application with the Tax Assessor.

**SECTION 2.** All ordinances or parts of ordinances inconsistent or in conflict with this Ordinance are hereby repealed as to said inconsistencies and conflicts.

**SECTION 3.** If any section, part of any section, or clause or phrase of this ordinance is for any reason held to be invalid or unconstitutional, such decision shall not affect the remaining provisions of this ordinance. The governing body of the Township of Verona declares that it would have passed the ordinance and each section and subsection thereof, irrespective of the fact that any one or more of the subsections, sentences, clauses or phrases may be declared unconstitutional or invalid.

**SECTION 4.** This ordinance shall take effect immediately upon passage and publication according to law.



ATTEST:

  
JENNIFER KIERNAN  
MUNICIPAL CLERK

**NOTICE**

**I HEREBY CERTIFY THAT THE AFOREMENTIONED ORDINANCE WAS PUBLISHED IN THE STAR LEDGER, A NEWSPAPER PUBLISHED IN THE COUNTY OF ESSEX AND CIRCULATED IN THE TOWNSHIP OF VERONA, IN THE ISSUE OF AUGUST 12, 2022 AND AUGUST 26, 2022.**

**JENNIFER KIERNAN  
MUNICIPAL CLERK**

INTRODUCTION: August 8, 2022  
PUBLIC HEARING: August 22, 2022  
EFFECTIVE DATE: September 16, 2022