

**TOWNSHIP OF RARITAN
COUNTY OF HUNTERDON, NEW JERSEY**

RESOLUTION #19-68

**A RESOLUTION ESTABLISHING TAX REFUND POLICY
FOR PERMANENTLY AND TOTALLY DISABLED VETERANS**

WHEREAS, *N.J.S.A.* 54:4-3.30-34 grants an exemption from local property taxes for the dwelling house of a qualified permanently and totally disabled veteran; and

WHEREAS, over a number of years the Township Committee has received applications for the refund of property taxes paid by veterans who have been declared permanently and totally disabled by the United States Veterans Administration ("Veterans Administration"); and

WHEREAS, the Township Committee has granted refunds of all previously paid taxes to permanently and totally disabled veterans for all portions of the property tax and not just the municipal portion from the date of the veteran's declaration of disability by the Veterans Administration; and

WHEREAS, the decision as to whether to reimburse permanently and totally disabled veterans for past taxes is discretionary on behalf of the Township; and

WHEREAS, the Township Committee has the upmost respect and admiration for those who have sacrificed so much to protect our liberties; and

WHEREAS, the Township wishes to strike a balance between honoring veterans who have made this incredible sacrifice on behalf of their fellow countrymen against the financial burden that the return of previously paid taxes imposes upon non-exempt property owners, many of whom have been facing their own financial distress; and

WHEREAS, in considering how to achieve the proper balance, the Mayor and Committee have considered the fact that when the Township of Raritan collects taxes, it is obligated to collect for the local and regional schools as well as the County of Hunterdon but when it returns taxes to a veteran it cannot recover that portion of taxes collected for the local and regional schools or the County of Hunterdon, even though those taxes make up the majority of the taxes being returned; the result of which is that the taxpayers of the Township of Raritan must fund out of general municipal revenue any return of county or school taxes; and

WHEREAS, veterans may in fact still file a request for refunds from the entities which are in possession of such funds by approaching the local and regional School Boards as well as the County of Hunterdon directly; and

WHEREAS, the Township's practice of refunding all previously paid taxes, as set forth above, has become financially unsustainable; and

WHEREAS, the Mayor and Committee have concluded that the change in circumstances experienced by the Township requires that its past practice of returning all taxes paid by a veteran from the date of his or her declaration of disability needs to be modified to better reflect the current economic situation faced by the Township and its taxpayers; and

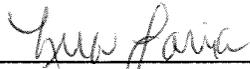
WHEREAS, this change does not, in any way, affect the tax exemption that a permanently and totally disabled veteran would otherwise be entitled to under New Jersey law from the date on which their application for said exemption is filed with the Township Tax Assessor.

NOW, THEREFORE, BE IT RESOLVED that the Mayor and Committee of the Township of Raritan, County of Hunterdon, State of New Jersey, hereby declare that the policy of the Township of Raritan regarding the return of previously paid municipal taxes to veterans declared to be permanently and totally disabled shall be to return that portion of previously paid municipal taxes which represents the municipal share of taxes collected but not that share of taxes collected for the local and regional schools, Hunterdon County or any other jurisdiction for which the Township collects taxes.

NOW, THEREFORE, BE IT FURTHER RESOLVED the Township will only refund the municipal share of taxes paid by the veteran back to the date of determination of one-hundred percent disability as stated in the letter of determination provided by the Veterans Administration. However, the maximum amount of time that shall be included in a refund of previously paid municipal taxes by the veteran shall be to January First of the prior calendar year in which the Township Tax Assessor received the application.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Township reserves the right to modify this policy based on any changes in its financial situation in the future.

ATTEST:



Lisa Fania, RMC
Township Clerk

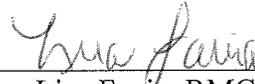
**TOWNSHIP COMMITTEE OF THE
TOWNSHIP OF RARITAN**



Jeff Kuhl
Mayor

CERTIFICATION

I, Lisa Fania, Clerk of the Township of Raritan, County of Hunterdon, State of New Jersey, hereby certify that the foregoing resolution is a true, complete and accurate copy of a resolution adopted by the Township Committee of the Township of Raritan at a meeting held on March 5, 2019.

A handwritten signature in cursive script, appearing to read "Lisa Fania", is written above a horizontal line.

Lisa Fania, RMC
Township Clerk