

**TOWNSHIP OF WYCKOFF
340 FRANKLIN AVENUE
WYCKOFF, NJ 07481**

ORDINANCE #2046

AN ORDINANCE AMENDING CHAPTER 9 OF THE CODE OF THE TOWNSHIP OF WYCKOFF TO RECLASSIFY EXISTING SECTIONS AS ARTICLE I, RESERVE SECTIONS 9-5 THROUGH 9-10, AND ESTABLISH A NEW ARTICLE II ENTITLED "TOTALLY DISABLED VETERAN'S AND SURVIVING SPOUSE PROPERTY TAX EXEMPTION POLICY"

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 and totally disabled to receive a real property tax exemption for their dwelling house and lot; and

WHEREAS, *N.J.S.A. 54:4-3.31* provides that upon written claim made and accepted by the Tax Assessor, the exemption shall be placed upon the tax rolls and prorated for the remainder of the taxable year; and

WHEREAS, *N.J.S.A. 54:4-3.32* authorizes the governing body of a municipality to refund taxes collected on property that would have been exempt had a proper claim been timely filed; and

WHEREAS, the Township finds it in the best interest of the public to adopt a uniform policy governing requests for exemptions and refunds associated with such exemptions to ensure consistency, transparency, and fiscal responsibility; and

WHEREAS, the Tax Court of New Jersey has affirmed the authority of municipalities to establish such policies in *Salvatore Del Prior v. Borough of Edison*, 26 N.J. Tax 502 (2012); and

WHEREAS, this ordinance is intended to implement the Township's discretion under *N.J.S.A. 54:4-3.32* and shall not be construed to limit or expand any right or obligation established by State law.

NOW, THEREFORE, BE IT ORDAINED by the Township Committee of the Township of Wyckoff, in the County of Bergen, State of New Jersey as follows:

SECTION 1: RECLASSIFICATION AND RESERVATION

- A. Chapter 9 of the Code of the Township of Wyckoff, currently entitled "Assessment Board" and comprising § 9-1 through 9-4, is hereby designated as ARTICLE I without any substantive amendment to the existing text.
- B. § 9-5 through 9-10 are hereby reserved for future use.

**SECTION 2: CREATION OF ARTICLE II – TOTALLY DISABLED VETERAN'S
AND SURVIVING SPOUSE PROPERTY TAX EXEMPTION
POLICY**

A new Article II is hereby added to Chapter 9 of the Code of the Township of Wyckoff and shall be codified as follows:

**ARTICLE II Totally Disabled Veterans and Surviving Spouse Property
Tax Exemption Policy
§ 9-11 Policy Established.**

- a. The Township shall permit a veteran or the surviving spouse of a veteran to obtain municipal property tax exemption upon proper written claim pursuant to *N.J.S.A. 54:4-3.30 et seq.*
- b. For purposes of this section an “eligible veteran” shall mean a person honorably discharged or released under honorable circumstances from active service, in time of war, in any branch of the Armed Forces of the United States, who has been declared by the United States Veteran's Administration or its successor to have a service-connected disability rated at 100% permanently and totally disabling.
- c. A veteran seeking the exemption must submit a written claim under oath to the Tax Assessor, accompanied by the following:
 - 1. A completed New Jersey Division of Taxation Form D.V.S.S.E.;
 - 2. The most recent recorded deed for the property in question;
 - 3. A DD-214 Form evidencing honorable discharge or equivalent;
 - 4. A letter or certificate from the United States Veteran's Administration or its successor confirming a 100% permanent and total service-connected disability;
 - 5. Proof of New Jersey residency;
 - 6. Any other documentation as required by applicable law at the time of application.
- d. A surviving spouse of a veteran seeking the exemption must submit a written claim under oath to the Tax Assessor, accompanied by:
 - 1. The most recent recorded deed for the property in question;

2. Proof that the dwelling is the claimant's principal and legal residence in New Jersey;
 3. Documentation showing that the veteran had been declared 100% permanently and totally disabled due to service connection, or that the veteran died while on active duty in time of war;
 4. Proof that the veteran was or would have been entitled to the exemption at the time of death;
 5. Proof that the claimant is a New Jersey resident and has not remarried.
- e. The Township shall prorate the exemption for the remainder of the tax year from the later of: (1) the date the written application is filed with the Tax Assessor, or (2) the date of approval of the exemption by the United States Veteran's Administration. No retroactive refund shall be granted for taxes paid for any period prior to the later of these two dates.
 - f. Any person aggrieved by the denial of an application under this section may appeal such determination to the Bergen County Board of Taxation in accordance with *N.J.S.A. 54:3-21* and applicable regulations.
 - g. The Tax Assessor shall maintain a record of all applications received and determinations made under this section, which shall be made available for inspection pursuant to the New Jersey Open Public Records Act, *N.J.S.A. 47:1A-1 et seq.*

SECTION 3: SEVERABILITY

If any section, subsection, clause, or phrase of this Ordinance is declared unconstitutional or invalid by a court of competent jurisdiction, such declaration shall not affect the validity of the remaining provisions of this Ordinance, which shall remain in full force and effect.

SECTION 4: EFFECTIVE DATE

This Ordinance shall take effect immediately upon final passage and publication as required by law and shall apply prospectively to all applications filed on or after its effective date. This Ordinance shall not be construed to limit, expand, or alter any rights granted or restricted by *N.J.S.A. 54:4-3.30* through *54:4-3.32*.

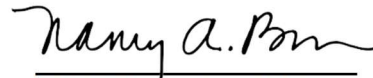
NOTICE

I HEREBY CERTIFY THAT THE AFOREMENTIONED ORDINANCE WAS PUBLISHED IN THE RIDGEWOOD NEWS, A NEWSPAPER PUBLISHED IN THE COUNTY OF BERGEN AND CIRCULATED IN THE TOWNSHIP OF WYCKOFF, IN BOTH THE ISSUE OF AUGUST 22, 2025 AND SEPTEMBER 5, 2025.

INTRODUCTION: August 19, 2025

PUBLIC HEARING: September 2, 2025

EFFECTIVE DATE: September 5, 2025



NANCY A. BROWN
MUNICIPAL CLERK

