

ORDINANCE #1398
OF THE TOWNSHIP OF HADDON, COUNTY OF CAMDEN, AND STATE OF NEW
JERSEY AMENDING, REVISING AND/OR SUPPLEMENTING CHAPTER 212 OF
THE CODE OF THE TOWNSHIP OF HADDON ENTITLED "TAXATION"

WHEREAS, pursuant to N.J.S.A. 40A:21-4, the Township of Haddon has the authority to adopt an ordinance setting forth the eligibility or non-eligibility of dwellings, multiple dwellings, and commercial and industrial structures for tax exemptions or abatements in areas in need of rehabilitation; and

WHEREAS, Ordinance No. 1117, adopted by the Mayor and Board of Commissioners (the "Governing Body") of the Township of Haddon in 2005, amended Chapter 212, entitled "Taxation," by implementing an exemption from tax assessment for home improvements program and a tax abatement for commercial and industrial structures program; and

WHEREAS, an ordinance adopted pursuant to N.J.S.A. 40A:21-4 may be amended from time to time and said amendments shall not affect any exemption, abatement, or tax agreement previously granted and in force prior to the amendment; and

WHEREAS, the Governing Body has determined that it is in the best interest of the residents of the Township to amend Chapter 212 to gradually discontinue the exemption from tax assessment for home improvements program outlined in Section 212-1, entitled "Type of property eligible; amount of and duration of exemption"; and

WHEREAS, the Governing Body deems it advisable to permit property owners to apply for the exemption from tax assessment for home improvements until December 31, 2019; and

WHEREAS, the Governing Body has further determined it is in the best interest of the residents of the Township to amend Chapter 212 by repealing the provisions pertaining to the tax abatement for commercial and industrial structures program; and

WHEREAS, pursuant to N.J.S.A. 40:48-2, the Governing Body is authorized to enact and amend ordinances as deemed necessary for the preservation of the public health, safety and welfare and as may be necessary to carry into effect the powers and duties conferred and imposed upon the Township by law.

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Board of Commissioners of the Township of Haddon, County of Camden, State of New Jersey, as follows:

SECTION 1: Article I, entitled “Exemption from Assessment for Home Improvements,” of Chapter 212, entitled “Taxation,” of the Code of the Township of Haddon is hereby amended, revised and/or supplement to read as follows:

“§ 212-1 Type of property eligible; amount of and duration of exemption; discontinuance of exemption for home improvements.

A. For the purpose of taxation, the first \$25,000 is Assessor's full and true value of home improvements for each dwelling unit primarily and directly affected by a home improvement in any single or multidwelling property more than 20 years old shall not increase the value of such property for a period of five years, notwithstanding that the value of the dwelling to which said improvements are made has increased thereby. In no event, however, shall the assessment during that period be less than the assessment thereon existing immediately prior to such home improvements unless there shall be destruction through action of the elements sufficient to warrant a reduction.

B. In accordance with N.J.S.A. 40A:21-4, an ordinance permitting the exemptions from assessment as outlined in § 212-1A is readopted to retroactively take effect January 1, 2015.

C. Notwithstanding anything to the contrary contained in the provisions of this chapter, only home improvements for properties approved by December 31, 2019, shall be exempt from assessment pursuant to Article I of Chapter 212. All home improvement approved by the Assessor prior to December 31, 2019 shall be permitted to complete the balance of the five-year exemption period. Any home improvement not approved by the Assessor by December 31, 2019 shall not be exempt from assessment.

§ 212-2 [No Changes].

§ 212-3 [No Changes].

§ 212-4 [No Changes].

§ 212-5 [No Changes].”

SECTION 2: Article II, entitled “Tax Abatements for Commercial and Industrial Structures,” of Chapter 212, entitled “Taxation,” of the Code of the Township of Haddon is hereby repealed and replaced with a new Article II to read as follows:

“**Article II (Reserved)**

§ 212-6 (Reserved)

§ 212-7 (Reserved)

§ 212-8 (Reserved)

§ 212-9 (Reserved)

§ 212-10 (Reserved)”

SECTION 3: Except as set forth in Sections 1 and 2 above, the balance of the Code of the Township of Haddon shall not be affected by this Ordinance.

SECTION 4: All Ordinances contrary to the provisions of this Ordinance are hereby repealed to the extent that they are inconsistent herewith.

SECTION 5: If the provisions of any section, subsection, paragraph, subdivision, or clause of this Ordinance shall be judged invalid by a court of competent jurisdiction, such order of judgment shall not affect or invalidate the remainder of any section, subsection, paragraph, subdivision, or clause of this Ordinance.

SECTION 6: This Ordinance shall take effect upon passage and publication according to law.

THE TOWNSHIP OF HADDON

BY: 
RANDALL W. TEAGUE, MAYOR

BY: 
JAMES MULROY, COMMISSIONER

BY: 
RYAN LINHART, COMMISSIONER

Adopted:
ATTEST:


JENAI JOHNSON, RMC - TOWNSHIP CLERK

The foregoing Ordinance was introduced by the Mayor and Commissioners at the regular meeting held on June 25, 2019. This Ordinance will be considered for adoption on final reading and public hearing to be held on July 23, 2019 at 7:00 p.m. in the Meeting Room, Haddon Township Municipal Building, 135 Haddon Avenue, Westmont, New Jersey.

The purpose of this Ordinance is to extend the Township's exemption from assessment for home improvements program, discontinue the home improvement exemption program after December 31, 2019, and repeal the provisions pertaining to the tax abatements for commercial and industrial structures program. A copy of this Ordinance is available at no charge to the general public between the hours of 8:30 AM to 4:30 PM, Monday through Friday (Legal Holidays excluded), at the Office of the Township Clerk, Haddon Township Municipal Building, 135 Haddon Avenue, Westmont, New Jersey.