

## Title 3

### REVENUE AND FINANCE

#### Chapters:

- 3.04 Personal Property Taxes**
- 3.08 Real Property Taxes**
- 3.12 Real Estate Tax Exemptions**
- 3.16 Tax Collection Procedures**
- 3.20 Claims Against the Township Chapter 3.04**

#### PERSONAL PROPERTY TAXES

##### Sections:

- 3.04.010 Definitions.
- 3.04.020 Transport of property— Application required.
- 3.04.030 Application—When.
- 3.04.040 Liability for payment of taxes.
- 3.04.050 Permit issuance—Bond required in lieu of payment.
- 3.04.060 Copies of permit distributed.
- 3.04.070 Nonapplicability.
- 3.04.080 Violation—Penalty.

##### 3.04.010 Definitions.

As used in this chapter, the term “truckman” shall include all persons, firms, corporations and associations which shall transport or remove personal property, whether for hire or otherwise and whether or not regularly engaged in such business; the term “property” shall include only tangible personal property; and the term “person” shall include individuals, companies, firms, societies, co-partnerships, corporations, associations, and joint stock companies. (Prior code § 6:1-1)

##### 3.04.020 Transport of property— Application required.

Every person owning or claiming to own any property located in or on any premises in the township, except in a warehouse of any person engaged in the business of storing goods for hire, and who desires to transport or remove the same or cause the same to be transported or removed so that the whole or a substantial part thereof shall be removed or transported from such premises in or on which it is located shall, in person or by an agent duly appointed for such purpose, first make written application to the tax collector of the township, which application shall contain the following information:

- A. The name and address of the truckman who is to transport or remove such property;
- B. The name and address of the person owning or claiming to own such property;
- C. The address of the premises from which, and the address of the premises, to which such property is to be transported or removed; and if either or both such premises be not designated by an address, then in lieu thereof, such premises shall be clearly identified. (Prior code § 6:1-2)

##### 3.04.030 Application—When.

Such application shall be made between the hours of six-thirty p.m. and nine p.m. on any day except holidays, Saturdays and Sundays; provided, however, that in a case of a bona fide emergency such application may be made at any time. (Prior code § 6:1-3)

##### 3.04.040 Liability for payment of taxes.

Upon the filing of such application as aforesaid the tax collector shall ascertain forthwith the

total amount of taxes due that have been charged or assessed against the person owning or claiming to own such property and which have not been paid at the time of making such application (but excluding any taxes charged or assessed for real estate) together with the interest and other charges thereon, and notify the person making such application of the total amount due for such taxes, interest and other charges. When such application is made during or after the period provided by statute for the assessment of taxes for any year, the person owning or claiming to own such property shall be liable to pay not only the taxes priorly assessed and unpaid as aforesaid but shall also be liable to pay the taxes for the year for which assessment is being made. At the time of such application not then having been determined, then the tax rate used to determine the taxes for the year prior to that for which assessment is being made as aforesaid shall, for the purposes of this chapter, be the rate used to determine the taxes for which the assessment is then being made as aforesaid. Nothing in this chapter shall be construed to deprive any taxpayer of his right to appeal any assessment as provided for in Title 54 of the Revised Statutes. (Prior code § 6:1-4)

3.04.050 Permit issuance—Bond required in lieu of payment.

Upon the payment of the taxes, interest and other charges specified in the preceding section of this chapter, the tax collector shall forthwith and without cost or charge therefor issue a permit for the transportation or removal of such property, and no such permit shall be issued unless and until such taxes, interest and other charges have been paid in full; provided, however, that if the person owning or claiming to own such property has a right to appeal the taxes for any year or years included in the amount owed as determined by the method provided in Section 3.04.040, and files with the tax collector a notice in writing, duly verified under oath, that he intends to appeal the same, then in lieu of paying the taxes, interest and other charges for the year or years to be appealed the person owning or claiming to own such property shall furnish to the tax collector a bond entered into by a surety or fidelity company having a certificate of authority from the Commissioner of Banking and Insurance to do business in this state, which bond shall be in quintuple the amount of the taxes, interest and other charges determined as aforesaid for the year or years to be appealed, but in no case for less than the amount of one hundred dollars (\$100.00) and which bond shall be conditioned for the payment, within two years from the date of the bond, of the taxes, interest and other charges found to be due as of the date actual payment is made thereof; provided further, that taxes, interest and other charges as to which no such right of appeal as aforesaid exists must be paid forthwith. (Prior code § 6:1-5)

3.04.060 Copies of permit distributed.

The permit shall be made up in quadruplicate; the original shall be delivered to the applicant; the first copy shall be delivered to the police department of the township; the second copy shall be forwarded to the tax collector of the taxing district to which such property is to be transported or removed if the same be within this state; and the third copy shall be retained by the tax collector and held by him in his office as a public record. (Prior code § 6:1-6)

3.04.070 Nonapplicability.

Nothing contained in this chapter shall be construed to require any owner of property held for the purpose of manufacturing in the ordinary course of his business, or held for the purpose of processing in the ordinary course of his business, or held for use in the ordinary course of his business, to obtain any such permit to transport or remove such property from any storehouse or warehouse or owner's usual place of business for the purpose of manufacturing, processing, selling or utilizing in the ordinary course of such business; and nothing contained in this chapter shall be construed to require any transient guest temporarily residing at any hotel, hostelry, inn, lodging house or rooming house to obtain any such permit to transport or remove such property which he has brought with him to such hotel, hostelry, inn, lodging house or rooming house for his use while such transient guest; nor shall this chapter be construed to apply to the property of any public utility as defined in Section 48:2-13 of the Revised Statutes to

require a permit to transport or remove any such property from the premises in or on which it shall be located. (Prior code § 6:1-7)

3.04.080 Violation—Penalty.

Any person violating any of the provisions of this chapter shall, upon conviction thereof, forfeit and pay a fine not to exceed the sum of fifty dollars (\$50.00), or be imprisoned in the county jail for not more than ninety (90) days, or both; and the magistrate of the municipal court of the township before whom such conviction is had may impose such punishment by fine, by imprisonment, or both as aforesaid, as he may see fit but not exceeding the maximums herein set forth. (Prior code § 6:1-8)



## Chapter 3.08

### REAL PROPERTY TAXES

#### **Sections:**

- 3.08.010           Municipal qualification under state law.
- 3.08.020           Exemption from taxation.
- 3.08.030           Property tax abatement— Administration.
- 3.08.040           Records—Information to be supplied to taxpayers.

3.08.010           Municipal qualification under state law.

A.       The township, subject to required county and state approvals, is acknowledged as a qualified municipality under NJRS Chapter 40A:21.

B.       The entire township is designated to participate in said tax abatement on added assessments legislation. (Editorially amended during 1997 codification; prior code §§ 6:4-1, 6:4-2)

3.08.020           Exemption from taxation.

All housing units twenty (20) year or older shall have exempt from taxation the first twenty-five thousand dollars (\$25,000.00) of improvements per unit for a period of five years. (Ord. 6-97 § 2 (b): prior code § 6:4-3)

3.08.030           Property tax abatement— Administration.

The property tax abatement procedure of the township shall be as provided by statute and by administrative regulation of the department of community affairs. (Prior code § 6:4-4)

3.08.040           Records—Information to be supplied to taxpayers.

The board of assessors of the township shall implement the application of such law in the township and shall accept and receive applications for exemption of improvements as qualify, and shall record such applications and make them a permanent part of the official tax records of the township. The board of assessors shall within a year of the adoption of the ordinance codified in this chapter supply to each residential taxpayer with an informational flyer in a form approved by the department of community affairs. (Prior code § 6:4-5)

## Chapter 3.12

### REAL ESTATE TAX EXEMPTIONS

#### Sections:

- 3.12.010 Definitions.
- 3.12.020 Exemptions permitted.
- 3.12.030 Determination of tax due upon completion of improvement.
- 3.12.040 Ineligibility of property for which property taxes or penalties are due.
- 3.12.050 Application—Approval—Recording as part of tax records.
- 3.12.060 Notice to taxpayers of adoption of ordinance.

#### 3.12.010 Definitions.

As used in this chapter:

“Assessor” means the officer of the township of Edgewater Park charged with the duty of assessing real property for the purpose of general taxation.

“Exemption” means that portion of the assessor's full and true value of the improvement, conversion, alteration or construction not registered as increasing the taxable value of a property pursuant to this act.

“Horizontal property regime” means a property submitted to a horizontal property regime pursuant to the “Horizontal Property Act,” P.L. 1963, C. 168 (C.46:8A-1 et seq.).

“Improvement” means a modernization, rehabilitation, renovation, alteration, or pair which produces physical change in an existing building or structure that improves the safety, sanitation, decency or attractiveness of the building or structure as a place for human habitation and which does not change its use as a residential dwelling. In no case shall it include the repair of fire or other damage to a property for which claim was received by any person from an insurance company at any time during the three-year period immediately proceeding the filing of an application pursuant to this chapter.

“Residential dwelling” means a building or part of a building used, to be used, or to be held for use as a home or residence, including accessory buildings located on the same premises, together with the land upon which such building or buildings are erected and which may be necessary for the enjoyment thereof, including multiple dwellings of no more than two units. A dwelling shall include, as they are separately conveyed to individual owners, individual residents within a cooperative, if purchased separately by the occupants thereof, and individual residences within a horizontal property regime or a condominium, but shall not include “general common elements” or “common elements” of such horizontal property regime or condominium as defined pursuant to the Horizontal Property Act, P.L. 1963, C. 168 (C.46:8A-1 et seq.), or the Condominium Act, P.L. 1969, C.257 (C.46:88-1 et seq.), or of a cooperative, if the residential units are conveyed unseparately. (Ord. 14-96 § 1)

#### 3.12.020 Exemptions permitted.

The tax assessor of the township is authorized to grant exemptions from taxation of improvements to dwellings more than twenty (20) years old. In determining the value of real property, the tax assessor shall regard the first twenty-five thousand dollars (\$25,000.00) in the assessor's full and true value of improvements for each dwelling unit primarily and directly affected by the improvement as not increasing the value of the property for a period of five years, notwithstanding that the value of the property to which the improvements are made is increased thereby. During the exemption period the assessment on the property shall not be less than the assessment thereon existing immediately prior to the improvements, unless there is damage to the dwelling through action of the elements sufficient to warrant a reduction. (Ord. 14-96 § 2)

#### 3.12.030 Determination of tax due upon completion of improvement.

The assessor shall determine, on October 1st of the year following the date of the completion of an improvement, the true taxable value thereof. The amount of tax to be paid for the first full tax year following completion shall be based on the assessed evaluation of the property for the previous year plus any portion of the assessed evaluation of the improvement not allowed as an exemption pursuant to this chapter. The property shall continue to be treated in the appropriate manner for each of the five full years subsequent to the original determination by the assessor. (Ord. 14-96 § 3)

3.12.040 Ineligibility of property for which property taxes or penalties are due.

No exemption shall be granted pursuant to this chapter with respect to any property for which property taxes are delinquent or remain unpaid, or for which penalties for nonpayment of taxes are due. (Ord. 14-96 § 4)

3.12.050 Application—Approval—Recording as part of tax records.

No exemption shall be granted pursuant to this chapter except upon written application therefor filed with and approved by the assessor. Every application shall be on a form prescribed by the director of the division of taxation and the department of treasury, and provided for the use of claimants by the township, and shall be filed with the assessor within thirty (30) days, including Saturdays and Sundays, following the completion of the improvement. Every application for exemption which is filed within the time specified shall be approved and allowed by the assessor to the degree that the application is consistent with the provisions of this chapter, provided that the improvement for which the application is made qualifies as an improvement pursuant to the provisions of NJSA 40A:21-1 et seq. Applications for exemption may be filed to take initial effect for the first full year commencing after the tax year in which the ordinance codified in this chapter is adopted and for tax years thereafter but no application for exemption shall be filed for an exemption to take initial effect for the eleventh full tax year, or any tax year occurring thereafter, unless the ordinance codified in this chapter is readopted during the tenth year after initial adoption. The granting of an exemption shall be recorded and made a permanent part of the official tax record of the township, which records shall contain a notice of the termination date hereof. (Ord. 14-96 § 5)

3.12.060 Notice to taxpayers of adoption of ordinance.

Pursuant to NJSA 40A:21-20, notice of the adoption of the ordinance codified in this chapter shall be included in the mailing of annual property tax bills to each owner of a dwelling located within the township during the first year following adoption of the ordinance codified in this chapter. (Ord. 14-96 § 6)



## Chapter 3.16

### TAX COLLECTION PROCEDURES

#### **Sections:**

- 3.16.010 License or permit not to be issued or renewed until delinquent charges are paid.
- 3.16.020 Revocation or suspension of license or permit— Hearing.
- 3.16.030 Exceptions.
- 3.16.040 Payment of claims.
- 3.16.050 Installment payment of taxes.
- 3.16.060 Payment except where an appeal is taken.

3.16.010 License or permit not to be issued or renewed until delinquent charges are paid.

In order to enforce the collectibility of duly assessed real estate taxes, other municipal assessments and sewer charges, no license or permit issued by, or requiring the approval of, the township shall be issued or renewed unless the applicant has paid any delinquent real estate property taxes, municipal assessments or sewer charges on the property wherein the business or activity for which the license or permit is sought, if the applicant is the owner thereof. (Prior code § 2:15-1)

3.16.020 Revocation or suspension of license or permit—Hearing.

Any licensee or permittee, who is the owner of real property, wherein the license or permit is utilized, which has failed to pay real estate taxes, assessments or sewer charges due on the property for at least two consecutive quarters, shall have its license or permit revoked or suspended. Prior to the revocation or suspension of the aforesaid license or permit, the township administrator shall afford to the licensee or permittee an opportunity to be heard at a hearing. Said hearing shall be conducted by the township administrator no less than five days following issuance of written notice to the licensee or permittee and shall be recorded verbatim by sound recorder or by a certified stenographic reporter. Upon payment in full of the delinquent taxes, assessments or charges the license or permit shall be restored. (Prior code § 2:15-2)

3.16.030 Exceptions.

The provisions of Sections 3.16.010 and 3.16.020 shall not apply to the issuance or renewal of any license or permit issued pursuant to the Alcoholic Beverage Control Act, NJSA 33:1, et seq. (Prior code § 2:15-3)

3.16.040 Payment of claims.

No insurance company authorized to issue fire insurance policies in the state of New Jersey shall pay any claim in excess of two thousand five hundred dollars (\$2,500.00) on any real property located within the township pursuant to a fire insurance policy issued or renewed after the adoption of the ordinance codified in this section, and after filing of the same with the State Commissioner of Insurance, until such time as all taxes, assessments, and other municipal liens or charges due and payable appearing on an official certificate of search, shall have been paid either by the owner of such real property or the insurance company pursuant to NJSA 17:36-10, et seq., unless a municipality shall submit to the insurance company a copy of the resolution adopted pursuant to Section 3.16.050 of this chapter. (Editorially amended during 1997 codification; prior code § 6:3-1)

3.16.050 Installment payment of taxes.

The township committee of the township may enter into an agreement with the owner of any fire damaged property to pay in full all delinquent taxes, assessments or other municipal liens by installments pursuant to NJSA 54:5-19, or for the redemption of the tax sale lien by installment payments pursuant to

Article VII of Chapter 5 of Title 54 of the Revised Statutes, if the township committee of the township is satisfied that the claim for fire damages is to be used to restore or improve the fire damaged property. An insurance company receiving a certified copy of a resolution of agreement from the governing body of the municipality is authorized to make full payment on the claim to the insured purpose. (Prior code § 6:3-2)

3.16.060 Payment except where an appeal is taken.

Unless a resolution as provided above is received by an insurance company writing fire insurance policies within the township, said insurance company is required prior to the payment of any claims for fire damages in excess of two thousand five hundred dollars (\$2,500.00) to pay to the municipality the amount of any liens appearing on the official certificate and such reported liens or related charges as may be certified to the insurance company; provided, however, that if an appeal is taken on the amount of any lien or charge, other than an appeal on the assessed valuation of real property pursuant to NJSA 54:3-21, the insurance company shall withhold seventy-five (75) percent of the full amount of the lien or charge being contested pending termination of all proceedings at which time such moneys and all interest accruing thereon at a rate paid on interest-bearing accounts in banking institutions and savings and loan associations of the state shall be disbursed in accordance with final order of judgment of the court. (Prior code § 6:3-3)

## Chapter 3.20

### CLAIMS AGAINST THE TOWNSHIP

#### Sections:

3.20.010	Payment claim— Approval.
3.20.020	Consideration of claims.
3.20.030	Recording of claims.
3.20.040	Claims approved for payment.
3.20.050	Reimbursement for expenses.
3.20.060	Payment and distribution.

#### 3.20.010 Payment claim—Approval.

A. Any person claiming payment from the municipality shall present a detailed bill of demand to the municipal clerk, duly certified.

B. It shall be the duty of the clerk to see that the signature of the officer or employee, who has been duly designated by the local unit to certify that the materials have been received by or the services rendered to the local unit, appears on every claim.

C. Claims shall then be presented to the chairman of the committee responsible for the placing of the order who, if satisfied the claims are proper, shall approve the same. After such approval is given, the chairman shall file the claims with the municipal clerk who shall then present these claims to the governing body for formal approval at a regular meeting. (Prior code §§ 2:4-1, 2:4-2, 2:4-3)

#### 3.20.020 Consideration of claims.

Claims shall be considered by the governing body which shall approve the same, except that said governing body may reject any claim presented to it stating the reason for such rejection. Any disapproved claim shall be referred back to the municipal clerk with such instructions as the governing body may give at the time of disapproval. (Prior code § 2:4-4)

#### 3.20.030 Recording of claims.

It shall be the duty of the municipal clerk to record all claims in the official minutes indicating that the governing body has by formal action approved the same with appropriate record as to any claims disapproved or rejected. (Prior code § 2:4-5)

#### 3.20.040 Claims approved for payment.

It shall be the duty of the municipal clerk or such other officer designated by resolution of the governing body, to indicate on said claims that they have been approved for payment, with the date of approval thereof noted on the claim. (Prior code § 2:4-6)

#### 3.20.050 Reimbursement for expenses.

In the case of reimbursement for actual and necessary traveling expenses, itemized claims supported by receipts should be presented in order to obtain reimbursement for expenses incurred by local officials where authorized to travel by the municipality. (Prior code § 2:4-7)

#### 3.20.060 Payment and distribution.

After the clerk has certified that the claims have been approved, he shall forthwith prepare the necessary checks for the payment thereof, which said checks shall be signed by the mayor and the municipal clerk and thereafter countersigned by the chief financial officer, who then shall record them in proper books of account and the municipal clerk shall mail or otherwise distribute the checks to the claimants. (Prior code § 2:4-8)







