

**TOWNSHIP OF LEBANON
COUNTY OF HUNTERDON
STATE OF NEW JERSEY**

ORDINANCE NO. 11-2026

**ORDINANCE AMENDING CHAPTER 63, ARTICLE IV OF THE CODE OF THE
TOWNSHIP OF LEBANON ENTITLED “TAX ASSESSOR” BY INCLUDING A NEW
§63-21.5 ENTITLED “DISABLED VETERAN’S EXEMPTION”**

BE IT ORDAINED by the Township Committee of the Township of Lebanon, County of Hunterdon and State of New Jersey as follows (additions are bolded and underlined):

SECTION 1. PURPOSE.

The purpose of this Ordinance is to amend the Chapter 63, Article IV of the Township Code of the Township of Lebanon to include a new §63-21.5 entitled “Disabled Veteran’s Exemption” to codify the process by which the Township provides an exemption from the payment of property taxes for an honorably discharged veteran with a service-connected disability as permitted by N.J.S.A. 54:4-3.30.

SECTION 2. §63-21.5 “Disabled Veteran’s Exemption.”

§63-21.5 Disabled Veteran’s Exemption.

A. Purpose. Pursuant to N.J.S.A. 54:4-3.30 a veteran who has been certified by the United States Veterans Administration as an honorably discharged veteran with a service-connected disability evaluated as 100% and not so evaluated solely because of hospitalization or surgery and recuperation shall be exempt from taxation upon filing of a proper claim.

B. Filing with the Tax Assessor.

- (1) The Township will allow for either a veteran or surviving spouse of a veteran to obtain municipal property tax relief upon proper claim pursuant to N.J.S.A. 54:4-30 et seq. An eligible veteran shall be defined as a member of the Armed Forces who was either 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 Veterans Administration or its successor to have a service-connected disability and to be determined to be 100% permanently disabled.**
- (2) In order to qualify for the municipal tax exemption, the veteran or someone on their behalf, under oath, must file a written claim with the Tax Assessor's office. The Tax Assessor's office will supply the applicant with the appropriate paperwork, and the applicant will be required to provide the Tax Assessor's office with the following information:**

- (i) Reason for exemption.
 - (ii) A description of the property for which the exemption is claimed.
 - (iii) A certificate of claimant's honorable discharge or release under honorable circumstances from active service and a certificate/letter from the United States Veterans Administration or its successor, certifying to a service-connected disability.
 - (iv) Any other documentation as required by statute at the time the application is made.
- (3) In order for a surviving spouse of a veteran to qualify for the municipal tax exemption, the spouse, under oath, must file a written claim with the Tax Assessor's office. The Tax Assessor's office will supply the surviving spouse with the appropriate paperwork, and the applicant will be required to provide the Tax Assessor's office with the following information:
 - (i) Proof to establish that the spouse is the owner of legal title to the premises upon which the exemption is made.
 - (ii) That the claimant occupies the dwelling house on said premises as the claimant's legal residence in the State of New Jersey.
 - (iii) That the veteran has been declared by the United States Veterans Administration, or its successor, to have a service-connected disability or that the veteran shall have been declared to have died in active service.
 - (iv) That the veteran is or would have been entitled to the exemption at the time of death.
 - (v) That the claimant is a resident of the State of New Jersey and has not remarried.
- (4) In determining a grant of municipal tax exemption under this section, the Township will pro-rate the exemption for the remainder of the year in which application is approved by Resolution of the Township Committee. There shall be no further retroactive refund granted, regardless of the disability date determination made by the United States Veterans Administration.

SECTION 3. INCONSISTENT ORDINANCES.

All ordinances or parts of ordinances inconsistent with or in conflict with this ordinance are hereby repealed to the extent of such inconsistency.

SECTION 4. PARTIAL INVALIDITY.

If any section, paragraph, clause or provision of this ordinance shall be adjudged invalid, such adjudication shall apply only to the section, paragraph, clause or provision so adjudged and the remainder shall be deemed valid and effective.

SECTION 5. EFFECTIVE DATE.

This Ordinance shall take effect after passage and publication in the manner provided by law.

Introduced: July 8, 2026
Public Hearing: August 12, 2026
Adopted: August 12, 2026

ATTEST

Carolynn Budd, RMC
Township Clerk

Jay Wojcik
Mayor

CERTIFICATION

I, Carolynn Budd, Township Clerk of the Township of Lebanon, County of Hunterdon, State of New Jersey, do hereby certify that the foregoing is a true and correct copy of an Ordinance introduced by the Lebanon Township Committee at a meeting held on July 8, 2026, and adopted by the Township Committee on August 12, 2026.

Carolynn Budd, RMC
Township Clerk