

ORDINANCE NO. 2019- 10

AN ORDINANCE PROVIDING FOR REAL ESTATE TAX EXEMPTION FOR IMPROVEMENTS TO RESIDENTIAL DWELLINGS MORE THAN TWENTY YEARS OLD IN THE CITY OF VINELAND, PURSUANT TO N.J.S.A. 40A:21-1 ET SEQ.

WHEREAS, pursuant to N.J.S.A. 40A:21-1 et seq., a municipality having within its corporate limits areas in need of rehabilitation may, by ordinance, provide for the exemption of real property taxes to encourage and provide incentive for improvements for dwellings in areas in need of rehabilitation; and

WHEREAS, the New Jersey Department of Community Affairs has determined, by letter of John P. Renna, Commissioner of the Department of Community Affairs, dated January 18, 1984, that the City of Vineland is an "area in need of rehabilitation", as that term was defined in N.J.S.A. 54:4-3.95 et seq., now 40A:21-1 et seq.; and

WHEREAS, the City of Vineland has heretofore provided for real estate tax exemption for improvements to dwellings more than twenty (20) years old, in accordance with N.J.S.A. 40A:21-1, et seq., pursuant to Ordinance No. 93-39; and

WHEREAS, N.J.S.A. 40A:21-4 requires re-adoption by the governing body of the ordinance granting real estate tax exemptions every ten tax years; and

WHEREAS, it is considered to be in the best interest of the City of Vineland that the City's current provisions for tax exemption improvements to dwellings more than twenty (20) years old be re-adopted; now, therefore,

BE IT ORDAINED by the Council of the City of Vineland, as follows:

**SECTION 1. Definitions.**

As used in this Ordinance, the following terms shall have the meanings indicated:

**ASSESSOR** — The officer of the City of Vineland charged with the duty of assessing real property for the purpose of general taxation.

**EXEMPTION** — That portion of the Assessor's full and true value of any improvement, conversion, alteration or construction not regarded as increasing the taxable value of the property pursuant to this Article.

**HORIZONTAL PROPERTY REGIME** — A property submitted to a horizontal property regime pursuant to the Horizontal Property Act, P.L. 1963, c. 168 (N.J.S.A. 46:8A-1 et seq.).

**IMPROVEMENT** — A modernization, rehabilitation, renovation, alteration or repair which produces a 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 preceding the filing of an application pursuant to this Article.

**RESIDENTIAL DWELLING** — A building or part of a building used, to be used or 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 fair enjoyment thereof, including multiple dwellings of no more than two units. A "dwelling" shall include, as they are separately conveyed to individual owners, individual residences 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 (N.J.S.A. 46:8A-1 et seq.), or the Condominium Act, P.L. 1969, c. 257 (N.J.S.A. 46:8B-1 et seq.), or of a cooperative, if the residential units are owned separately.

**SECTION 2. Exemptions permitted.**

The Tax Assessor of the City of Vineland is hereby authorized to grant exemptions from taxation of improvements to dwellings more than 20 years old. In determining the value of real property, the Tax Assessor shall regard the first \$25,000 in 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.

**SECTION 3. Determination of tax.**

The Assessor shall determine, on October 1 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 valuation of the property for the previous year plus any portion of the assessed valuation of the improvement not allowed an exemption pursuant to this Article. The property shall continue to be treated in the appropriate manner for each of the five full tax years subsequent to the original determination by the Assessor.

**SECTION 4. Eligibility.**

No exemption shall be granted pursuant to this Article with respect to any property for which property taxes are delinquent or remain unpaid or for which penalties for nonpayment of taxes are due.

**SECTION 5. Application; filing; approval; recording.**

No exemption shall be granted pursuant to this Article 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 in the Department of the Treasury and provided for the use of claimants by the City of Vineland and shall be filed with the Assessor within 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 Article, provided that the improvement for which the application is made qualifies as an improvement pursuant to the provisions of N.J.S.A. 40A:21-1 et seq. The granting of an exemption shall be recorded and made a permanent part of the official tax records of the taxing district, which record shall contain a notice of the termination date thereof.

**SECTION 6. Repealer.**

Ordinance 2009-16 and Ordinance No. 93-39 as amended be and the same is hereby repealed. No exemption granted pursuant to Ordinance No. 2009-16, Ordinance No. 93-38 or prior ordinance No. 1218 shall be affected or terminated by virtue of this repeal, but shall remain in effect for the time and under the terms granted as if the ordinance authorizing the exemption had not been so repealed.

**SECTION 7. Notice to taxpayers.**

Pursuant to N.J.S.A. 40A:21-20, notice of the adoption of this Article shall be included in the mailing of annual property tax bills to each owner of a dwelling located in the City of Vineland during the first year following adoption of this Article.

**SECTION 8.**

This ordinance shall take effect upon publication and passage in the manner provided by law.

Passed first reading:

Passed final reading:

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President of Council

Approved by the Mayor:

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Mayor

ATTEST:

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City Clerk