

**TOWN OF WEST NEW YORK  
COUNTY OF HUDSON, STATE OF NEW JERSEY**

**ORDINANCE #5/21**

**AN ORDINANCE AMENDING CHAPTER 364 OF THE CODE OF THE TOWN OF WEST NEW YORK ENTITLED “TAXATION” TO REQUIRE TAX EXEMPTIONS AND ABATEMENTS BE GRANTED BY THE BOARD OF COMMISSIONERS AND EXPRESSLY REPEALING ARTICLE I THEREOF**

**WHEREAS**, the Mayor and Board of Commissioners desire to amend Chapter 364 of the Code of the Town of West New York entitled “Taxation” to require that the abatements and the exemptions under the Long Term Tax Exemption Law N.J.S.A. 40A:20-1 et seq., and the Five Year Exemption and Abatement Law N.J.S.A. 40A:21-1 et seq., be approved by either a resolution or ordinance of the Board of Commissioners to the maximum extent permitted by law; and

**WHEREAS**, the Mayor and Board of Commissioners further desire that it be recognized that Article I of Chapter 364 was repealed by the adoption of Article II of Chapter 364.

**NOW, THEREFORE, BE IT ORDAINED**, by the Mayor and Board of Commissioners of the Town of West New York, County of Hudson, State of New Jersey that the Code of the Town of West New York is hereby amended as follows:

**SECTION I.**

Article I of Chapter 364 of the code of the Town of West New York entitled “Abatement of Additional Abatements” is hereby expressly repealed, having been repealed and superseded by the adoption of Ord. No. 11/07, as amended, as it is inconsistent therewith.

**SECTION II.**

A new Article I of Chapter 364 of the code of the Town of West New York entitled “Long Term Tax Exemptions” is hereby added to the Code of the Town of West York. It shall read as follows:

§ 364-1 “Board of Commissioner Approval Required Under the Long Term Tax Exemption Law”

To the extent that the Long Term Tax Exemption Law N.J.S.A. 40A:20-1 et seq., provides that any approval required thereunder may be granted by an official of the Town of West New York other than the Board of Commissioners, such approval must hereby be granted by the Board of Commissioners by way of either a resolution or an ordinance, as may be appropriate.

### **SECTION III.**

The following sections and subsections of Article II of Chapter 364 of the code of the Town of West New York entitled “Five-Year Tax Abatements” are hereby amended to read as follows herein.

#### **Subsection 1.**

§ 364-8(A) of the Code of the Town of West New York is hereby amended to read as follows:

A. Improvements to dwellings more than 20 years old are eligible for tax exemption for a period of five years. This exemption is subject to the approval by the Board of Commissioners upon recommendation of the Administrator and the Tax Assessor.

#### **Subsection 2.**

§ 364-8(C) of the Code of the Town of West New York is hereby amended to read as follows:

C. In addition to the exemption afforded pursuant to this section, by resolution the Board of Commissioners upon recommendation of the Tax Assessor may grant an abatement of some portion of the assessed value of property receiving the exemption as it existed immediately prior to the improvement for a total of up to five years, but the annual amount of the abatement shall not exceed 30% of the annual amount of the exemption granted under Subsection B hereof.

#### **Subsection 3.**

§ 364-9(A) of the Code of the Town of West New York is hereby amended to read:

A. Construction of new dwellings or conversions of other buildings and structures, including unutilized public buildings, to dwelling use are eligible for tax exemption for a period of five years. This exemption is subject to the approval by resolution of the Board of Commissioners upon recommendation of the Administrator and Tax Assessor.

#### **Subsection 4.**

§ 364-9(C) of the Code of the Town of West New York is hereby amended to read:

C. In addition to the exemption afforded pursuant to this section, by resolution, the Board of Commission upon recommendation of the Assessor may grant an abatement of some portion of the assessed value of property receiving the exemption as it existed immediately prior to the construction or conversion alteration for a total of up to five years, but the annual amount of the abatement shall not exceed 30% of the total cost of the construction or conversion alteration, and the total amount of abatements granted to any single property shall not exceed the total cost of the construction or conversion alteration.

### **Subsection 5.**

§ 364-10 of the Code of the Town of West New York entitled “Improvements to residential property resulting from renovation housing projects” is hereby amended to read:

Improvements to a residential property resulting from a renovation housing project, as defined under Subsection c of N.J.S.A. 40A:12A-14, as amended, are eligible for an abatement or exemption from taxation. In determining the value of real property, the municipality shall regard up to and including the Assessor's full and true value of the improvements as not increasing the taxable value of the property for a period of five years, notwithstanding that the market 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 immediately prior to the improvement affecting the value of the property, unless there is damage to the structure through action of the elements sufficient to warrant a reduction. No exemption or abatement may be granted under this section by resolution of the Board of Commissioners if the improvement giving rise thereto directly affects more than three residential units.

### **Subsection 6.**

§ 364-11 of the Code of the Town of West New York entitled “Improvements to single-family dwellings resulting from renovation housing projects” is hereby amended to read:

Improvements to a residential property that is a single-family dwelling, resulting from a renovation housing project, as defined under Subsection d of N.J.S.A. 40A:12A-14, as amended, are eligible for an abatement or exemption from taxation, upon approval by resolution of the Board of Commissioners upon a recommendation of the Administrator and the Tax Assessor. In determining the value of real property, the municipality shall regard up to and including the Assessor's full and true value of the improvements as not increasing the taxable 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 immediately prior to the improvements.

### **Subsection 7.**

§ 364-12(A) of the Code of the Town of West New York is hereby amended to read:

A. Improvements to multiple dwellings or conversions of other buildings and structures, including unutilized public buildings, to multiple-dwelling use are eligible for tax exemption for a period of five years. This exemption is subject to the approval by resolution of the Board of Commissioners upon a recommendation of the Administrator and the Tax Assessor.

### **Subsection 8.**

§ 364-12(C) of the Code of the Town of West New York is hereby amended to read:

C. In addition to the exemption afforded pursuant to this section, by resolution of the Board of Commissioners upon a recommendation of the Assessor, the Assessor may grant an abatement of some portion of the assessed value of property receiving the exemption as it existed immediately prior to the improvement or conversion alteration for a total of up to five years, but the annual amount of the abatement shall not exceed 30% of the total cost of the improvement or conversion alteration, and the total amount of abatements granted to any single property shall not exceed the total cost of the improvement or conversion alteration.

**Subsection 9.**

§ 364-13(A) of the Code of the Town of West New York is hereby amended to read:

A. Improvements to commercial and industrial structures are eligible for tax exemption for a period of five years. This exemption is subject to the approval by resolution of the Board of Commissioners upon a recommendation of the Administrator and the Tax Assessor.

**Subsection 10.**

§ 364-15(B) of the Code of the Town of West New York is hereby amended to read:

B. Each application shall be reviewed, in the first instance, by the Administrator and Tax Assessor and thereafter referred to the Board of Commissioners, with a recommendation as to whether the application should be granted, denied, or granted with conditions by resolution of the Board of Commissioners, except that, in the case of applications for exemptions pursuant to § 364-14, each such application shall be reviewed, in the first instance, by the Administrator and Tax Assessor and thereafter referred to the Board of Commissioners, with a recommendation as to whether the application should be granted, denied, or granted with conditions by Ordinance.

**Subsection 11.**

§ 364-19(A) of the Code of the Town of West New York is hereby amended to read:

A. Every applicant for tax exemption, including a tax exemption subject to a tax agreement, shall file, in addition to the separate application described in § 364-15 above, that form of application prescribed by the Director of the New Jersey Division of Taxation in the Department of Treasury with the Tax Assessor. As a condition to approval, the application must be filed within 30 days, including Saturdays and Sundays, following the completion of the improvement, conversion or construction. Every application for exemption, shall be approved and allowed by resolution or Ordinance, as may be appropriate, of the Board of Commissioners upon the recommendation of the Assessor to the degree that the application is consistent with the provisions of this article; that is, the improvement, conversion, alteration or construction for which the application is made must qualify pursuant to the provisions of the law and this article. The applicant shall submit data in support of the application as the Assessor or Town shall require.

#### **SECTION IV.**

**Severability.** The provisions of this Ordinance are declared to be severable and if any section, subsection, sentence, clause or phrase thereof for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, subsections, sentences, clauses and phrases of this Ordinance, but shall remain in effect; it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

#### **SECTION V.**

**Repealer.** All Ordinances or parts thereof in conflict or inconsistent with this Ordinance are hereby repealed, but only however, to the extent of such conflict or inconsistency.

#### **SECTION VI.**

**Codification.** The Town Clerk shall have this Ordinance incorporated in the official copies of the Code of the Town of West New York. The Town Clerk and the Town Attorney be and are hereby authorized and directed to correct any typographical error in this Ordinance and change any heading, chapter numbers, article numbers and section numbers in the event that the codification of this Ordinance reveals that there is a conflict between those headings and numbers and existing provisions of the Code of the Town of West New York, or as they may otherwise deem appropriate, even if the headings, chapter numbers, article numbers and section numbers thus modified are otherwise provided for in this Ordinance.

#### **SECTION VII.**

This Ordinance shall take effect upon passage and publication as required by law.

### Summary of Ordinance

This Ordinance amends Chapter 364 of the Code of the Town of West New York entitled “Taxation” to require that the abatements and the exemptions under the Long Term Tax Exemption Law N.J.S.A. 40A:20-1 et seq., and the Five Year Exemption and Abatement Law N.J.S.A. 40A:21-1 et seq., be approved by either a resolution or ordinance of the Board of Commissioners to the maximum extent permitted by law and recognizes that Article I of Chapter 364 was repealed and superseded by the adoption of Article II of Chapter 364.

**Introduction: March 3, 2021**

### Notice

The foregoing Ordinance was adopted for first reading by the Mayor and Board of Commissioners of the Town of West New York, New Jersey, on **March 3, 2021** and ordered published, and will be further considered before final passage at a public hearing on **March 24, 2021 at 6:30 p.m.** held remotely. Instructions regarding attendance and participation in the meeting will be posted on the Town’s website: <http://www.westnewyorknj.org/> . A copy of this Ordinance has been posted on the bulletin board upon which public notices are customarily posted on in the Town Hall of the Town of West New York, and a copy (at no charge) is available up to and including the time of such meeting to the members of the public of the Town who shall request such copies, at the Office of the Town Clerk in said Town Hall in West New York, N.J.

Carmela Riccio, RMC  
Town Clerk