

TOWNSHIP OF MEDFORD

ORDINANCE NO. 2013-11

**AN ORDINANCE OF THE TOWNSHIP COUNCIL OF MEDFORD TOWNSHIP AMENDING AND SUPPLEMENTING SECTION 131-1, *ET. SEQ.*, OF THE MEDORD TOWNSHIP CODE FOR THE IMPLEMENTATION OF “FIVE-YEAR TAX EXEMPTION AND ABATEMENT” FOR DESIGNATED REHABILITATION AREAS AND REDEVELOPMENT AREAS, 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 designated areas in need of rehabilitation may, by ordinance, provide for the exemption and/or abatement of real property taxes, to encourage and provide incentives for the construction and rehabilitation of dwellings, mixed-use structures and industrial and commercial structures; and

WHEREAS, pursuant to Ordinance 2006-8, the Medford Township Council adopted the provisions of Section 131-1 *et seq.* of the Medford Township Code, allowing for five-year tax exemption and abatement, pursuant to N.J.S.A. 40A:21-1 *et seq.*, but only for properties located within designated areas in need of redevelopment; and

WHEREAS, the provisions of Section 131-1, *et seq.* of the Medford Township Code became effective in calendar year 2007 and statutorily remain valid through the end of calendar year 2017, pursuant to N.J.S.A. 40A:21-4; and

WHEREAS, on March 5, 2013, by its adoption of Resolution 56-2013, the Medford Township Council designated the HVC Zone and Tidswell Avenue Rehabilitation Areas for Rehabilitation, pursuant to N.J.S.A. 40A:12A-14; and

WHEREAS, Medford Township Council desires to amend and supplement the provisions of Section 131-1 *et seq.*, in order to allow properties located within designated within rehabilitation areas to qualify for tax exemption and abatement.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Township Council of Medford Township as follows:

**Section One: Amendments to Section 131-1 *et seq.***

A. Section 131-3 of the Medford Township Code is hereby repealed and replaced as follows:

131-3. Exemptions and abatements for new construction and improvements to commercial structures, industrial structures, dwellings and multiple dwellings.

The Township Council is hereby authorized, at its discretion, to enter into tax agreements for an exemption and/or abatement from taxation of new construction and improvements of commercial structures, industrial structures, dwellings and multiple dwellings located within areas designated in need of redevelopment or rehabilitation by the Planning Board in accordance with N.J.S.A. 40A:12A-1, et seq., the Local Redevelopment and Housing Law, and other New Jersey Statutes.

B. Section 131-1 *et seq.* of the Medford Township Code is hereby amended and supplemented with Section 131-3.1 as follows:

“Exemptions for improvements to commercial structures, industrial structures, mixed uses, dwellings and multiple dwellings in areas designated in need of rehabilitation, pursuant to N.J.S.A. 40A:12A-14; duration”

1. Exemptions for improvements to dwellings.

Within a designated area for rehabilitation, the Tax Assessor, upon the timely receipt of the property application (pursuant to Section 131-4) for a property more than 20 years old, and verification of the information contained therein, shall, in determining the value of the real property, regard the first \$25,000 of true value of the improvement as not increasing the taxable value of the property for a period of five years. Certain housing improvements to accommodate disabled persons shall also qualify for tax exemption under this section, pursuant to *N.J.S.A.* 40A:21-6.2.

2. Exemptions for improvements to multiple dwellings, mixed use, commercial and industrial structures.

Within a designated area for rehabilitation, improvements to multiple dwellings, mixed use, commercial and industrial structures are eligible for tax exemption for a period of five (5) years commencing with the completion of an improvement. The Assessor’s full and true value of the improvements shall be regarded as not increasing the value of the property notwithstanding that the value of the property to which the improvement is made is increased thereby. During the exemption period, the assessment on the property shall not be less than the assessment existing thereon immediately prior to the improvements, unless there is damage to the structure through action of the elements sufficient to warrant a reduction.

C. Section 131-4(J) is hereby repealed and replaced as follows:

J. A “cost benefit” analysis, if requested by the Township Manager, demonstrating to the satisfaction of the Township Council that the granting of tax abatement will, on balance, promote commerce and the generation of future tax ratables for Medford Township.

D. Section 131-11 “Application form” is hereby amended and supplemented as follows:



No exemption or abatement shall be granted or tax agreement entered into pursuant to this chapter except upon written application therefore filed with the Tax Assessor. Every application shall be on the form on file in the Township's offices and shall be filed with the Assessor before the commencement of the construction project for improvements, conversion, alteration or construction.

- E. Section 131-1 et seq. is hereby amended and supplemented by Section 131-16, "Burden on property owner for renewal of tax exemption/tax abatement" as follows:

Except upon application and a showing by the property owner of compelling circumstances to the Township Council, no renewal of exemption or abatement shall be granted at the conclusion of the five-year exemption/abatement term.

**SECTION TWO:** Construction of Ordinance.

Where consistent with the context in which used in this ordinance, words importing the singular shall include the plural; words importing the plural shall include the singular; and, words importing one gender shall include all other genders.

**Section THREE:** Inconsistent Ordinances Repealed.

Should any provision of this ordinance be inconsistent with the provisions of any prior ordinances, the inconsistent provisions of such prior ordinances are hereby repealed, but only to the extent of the inconsistencies.

**SECTION FOUR.** Severability.

In the event that any provision of this ordinance or the application thereof to any person or circumstance is declared invalid by a court of competent jurisdiction, such declaration of invalidity shall not affect any other provision or application of this ordinance which may be given effect, and, to realize this intent, the provisions and applications of this ordinance are declared to be severable.

**SECTION FIVE:** This ordinance shall take effect immediately upon final passage and publication according to law.

The above entitled ordinance was passed on first reading at a meeting of the Township Council of the Township of Medford on July 16, 2013. It will be further considered for final passage after a public hearing at the regularly scheduled meeting to be held on August 6, 2013 at the Public Safety Building, 91 Union Street, Medford, New Jersey at 7:30 PM, at which time and place any persons desiring to be heard upon the same will be given the opportunity to be heard. Copies of this ordinance will be made available at the Municipal Clerk's

office to members of the general public who shall request them.

Katherine Burger, RMC  
Municipal Clerk

**Township of Medford**

**Notice of Final Adoption  
Ordinance 2013-11**

**“An Ordinance of the Township Council of Medford Township Amending and Supplementing Section 131-1, Et Seq., of the Medford Township Code for the Implementation of “Five-Year Tax Exemption and Abatement” for Designated Rehabilitation Areas and Redevelopment Areas, Pursuant to N.J.S.A. 40A:21-1 Et Seq.”**

Notice is hereby given that the Ordinance as entitled above was adopted following second reading and public hearing at a regular meeting of the Township Council of the Township of Medford, County of Burlington, State of New Jersey, held at the Public Safety Building, 91 Union Street, Medford, New Jersey on August 6, 2013.



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Dawn Bielec  
Deputy Municipal Clerk