ORDINANCE 0021-2019
WASHINGTON TOWNSHIP
GLOUCESTER COUNTY

ORDINANCE AMENDING CHAPTER 229, ARTICLE 1 OF THE CODE OF THE TOWNSHIP OF WASHINGTON ("TAXATION")

WHEREAS, N.J.S.A. 40A:21-1 entitled the "Five-Year Exemption and Abatement Law" permits municipalities the ability to grant for periods of five years, exemptions or abatements, or both, from taxation in areas in need of rehabilitation; and

WHEREAS, pursuant to Ordinance 19-2019, the Township amended Chapter 229, Article 1 of the Code of the Township of Washington under the Five-Year Exemption and Abatement Law; and

WHEREAS, due to recent caselaw, in multi-unit projects in condominium ownership, abatements for each condominium unit begins as each unit is completed for its intended purpose; and

WHEREAS, the Council of the Township of Washington has determined that it is necessary to amend Chapter 229, Article 1 of the Code of the Township of Washington to make it consistent with current law.

NOW, THEREFORE, BE IT ORDAINED by the Township Council of the Township of Washington, in the County of Gloucester, State of New Jersey, that it hereby amends Chapter 229, Article 1 of the Code of the Township of Washington entitled "Exemption for Industrial and Commercial Improvements" as follows:

SECTION 1:
§ 229-4 (F) shall be amended, revised and supplemented as follows:

"For multi-unit projects which are in condominium ownership, the five-year time period commences for each condominium unit when completed for its intended purpose. For all other multi-unit projects, the project as a whole must be approved at the onset of the development and not on a per-unit basis. The agreement for abatement may permit projects to be built in phases; however, the five-year time period commences with the occupancy of the first unit in each phase."

SECTION 2:
Except is set forth in Section 1 above, the balance of Chapter 229, Article 1, and the balance of the Code of the Township of Washington, shall not be affected by this Ordinance.
SECTION 3:
All Ordinances contrary to the provisions of this Ordinance are hereby repealed to the extent they are inconsistent herewith.

SECTION 4:
If the provisions of any section, subsection, paragraph, subdivision, or clause of this Ordinance shall be judged invalid by a court of competent jurisdiction, such order of judgement shall not affect or invalidate the remainder of any section, subsection, paragraph, subdivision, or clause of this Ordinance.

SECTION 5:
This Ordinance shall take effect thirty (30) days after final passage by Council or twenty (20) days after approval by the Mayor, whichever comes first.

Introduced: September 11, 2019

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TOWNSHIP OF WASHINGTON
BY: Joe Perry, Council President

I, Christine Ciallella, attest the above Ordinance was introduced at the Township of Washington Meeting on September 11, 2019. A public hearing will occur on September 25, 2019 at 7:00 p.m.

ATTEST:

Christine Ciallella, RMC
Township Clerk
ADOPTION: September 25, 2019

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I, Christine Ciallella, do hereby attest the above Ordinance 0021-2019 was adopted at the Township of Washington Meeting on September 25, 2019 by Township Council after a public hearing on September 25, 2019. Said Ordinance shall take effect in accordance with law.

ATTEST:  

Christine Ciallella, RMC  
Township Clerk

On this 25 day of September 2019, I hereby approve the above Ordinance.

Joann Gattinelli, MAYOR

ADOPTION DATE: September 25, 2019