

TOWNSHIP OF MAPLEWOOD



ORDINANCE

# 2768-15

AN ORDINANCE  
AUTHORIZING THE TOWNSHIP OF MAPLEWOOD  
TO IMPLEMENT THE FIVE-YEAR EXEMPTION  
AND ABATEMENT LAW,  
AUTHORIZING TAX AGREEMENTS AND TAX EXEMPTIONS  
WITHIN THE  
MAPLEWOOD VILLAGE REHABILITATION AREA

*"Interpretive Statement"*

*This ordinance will authorize the Township of Maplewood to implement Tax Agreements and Exemptions with the Maplewood Village Rehabilitation Area.*

**WHEREAS**, the Five-Year Exemption and Abatement Law, *N.J.S.A. 40A:21-1 et seq.* (the AAct@) enables municipalities which contain an area that has been designated as an area in need of rehabilitation pursuant to the Local Redevelopment and Housing Law, *N.J.S.A. 40A:12A-1 et seq.* (the ARedevelopment Law@) to provide for the short term exemption or abatement of local property taxes imposed upon eligible dwellings, commercial and industrial structures within such rehabilitation area; and

**WHEREAS**, the Township of Maplewood (the ATownship@) has designated Block 13.09, Lots 180, 181 and 185 as an area in need of rehabilitation in accordance with the Redevelopment Law (the ARehabilitation Area); and

**WHEREAS**, on July 16, 2013, the Township adopted an ordinance implementing a redevelopment plan for the Rehabilitation Area (as amended and supplemented from time to time, the ARedevelopment Plan@); and

**WHEREAS**, the Township wishes to encourage investment in the Rehabilitation Area by alleviating a portion of the costs of such improvements or construction in certain circumstances.

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and Township Committee (the AGoverning Body@) of the Township of Maplewood as follows: **Section 1. General.** The

recitals set forth above are incorporated herein as if set forth at length.

**Section 2. Definitions.** All terms utilized in this ordinance not specifically defined herein shall conform to the meanings set forth in the Act.

**Section 3. Statement of Purpose.** The Township hereby determines to utilize the authority granted under Article VIII, Section I, paragraph 6 of the New Jersey Constitution to establish the eligibility of certain dwellings, commercial structures and industrial structures for exemptions, as provided in this ordinance and as permitted by the Act, throughout the Rehabilitation Area.

**Section 4. Applications to Township Required.** Property owners seeking exemption for new construction of multiple dwelling, commercial or industrial structures within the Rehabilitation Area shall make application to the Governing Body in accordance with this section and the Act. Applicants for an exemption under this section shall provide the Governing Body and the tax assessor of the Township of Maplewood (the Assessor) with the following information:

- (1) A general description of the project for which exemption is sought, and an estimated schedule of completion for the project;
- (2) A legal description of all real estate necessary for the project;
- (3) Plans, drawings and other documents as may be required by the Governing Body to demonstrate the structure and design of the project;
- (4) A description of the number, classes and type of employees to be employed at the project site within two years of completion of the project;
- (5) A statement of the reasons for seeking an exemption on the project, and a description of the benefits to be realized by the Governing Body and the property owner if an exemption is granted;
- (6) Estimates of the cost of completing the project;
- (7) A statement showing (i) the real property taxes currently being assessed at the project site; (ii) estimated tax payments that would be made annually by the property owner with respect to the project during the period of the exemption, and (iii) estimated tax payments that would be made by the property owner with respect to the project during the first full year following the termination of the exemption;
- (8) With respect to commercial or industrial uses, a description of any lease agreements between the property owners and proposed users of the project, and a history and description of the users= businesses;
- (9) With respect to multiple dwellings, a description of the number and types of dwelling units to be provided, a description of the common elements, and a statement of the proposed initial rentals or sales prices of the dwelling units according to type and of any rental lease or resale restrictions to apply to the dwelling units respecting low and moderate income housing;

(10) A certification by the property owner listing (i) all properties within the Township owned by the property owner or in which the property owner has an interest and (ii) all agreements with the Township to which the property owner is a party; and

(11) Such other pertinent information as the Township may require.

The Governing Body shall consider the application for exemption, and may disapprove the exemption by resolution, or act by ordinance to approve the application for exemption and the execution of a tax agreement governing the same, within the parameters set forth in the Act.

**Section 5. Additional Exemptions When Property Already Subject to Exemption.** The Township hereby determines that an additional improvement or construction completed on a property already granted a previous exemption pursuant to this ordinance during the period in which the previous exemption is in effect, shall be eligible to qualify for an additional exemption under the standards identified in this ordinance. The additional improvement or construction shall be considered as separate for purposes of calculating the exemption, except that the assessed value of any previous improvement or construction shall be added to the assessed valuation as it was prior to that improvement or construction for the purpose of determining the assessed value of the property for which any additional exemption is to be subtracted.

**Section 6. Tax Delinquency.** No exemption shall be granted pursuant to this ordinance with respect to any property for which real estate taxes or other municipal charges are delinquent or remain unpaid, or for which penalties and interest for non-payment of taxes are due.

**Section 7. Revaluation During Exemption Period.** In the event that the Township implements a revaluation or reassessment during the exemption period for any property, any exemptions granted hereunder shall continue to apply but at a valuation level consistent with the revaluation or reassessment.

**Section 8. Revision of Assessment During Exemption Period.** The granting of an exemption for a particular property shall not prejudice the right of the Township to appropriately examine and revise the assessment during the five-year exemption period in the event the assessment is found to be improperly valued and assessed.

**Section 9. Severability.** If any section, paragraph, subparagraph, clause or provision of this Ordinance shall be adjudged invalid, such adjudication shall apply only to the specific section, paragraph, subparagraph, clause or provision so adjudged and the remainder of the Ordinance shall be deemed valid and effective.

**Section 10. Repeal of Prior Ordinances.** Ordinances or parts of

Ordinances inconsistent with the provisions of this Ordinance be and the same are hereby repealed to the extent of any such inconsistencies.

**Section 11. Effective Date; Sunset Provision.** Upon final passage and publication as provided by law, this ordinance shall take effect on March 1, 2015 and shall authorize the Township to grant exemptions up to a 5-year period. This ordinance shall lapse, unless readopted, on February 29, 2020, and no exemptions shall be granted after February 29, 2020 without such reoption.

**PUBLIC NOTICE** is hereby given that the foregoing proposed Ordinance was introduced and read by title for the first time at a meeting of the Township Committee of the Township of Maplewood, held on January 20, 2015, and that Committee met again on February 3, 2015, at 7:30 p.m. at the Municipal Building, 574 Valley Street, Maplewood, New Jersey, at which time and place the Committee proceeded to consider the said Ordinance on second reading and final passage.

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**ELIZABETH J. FRITZEN, R.M.C.**  
Township Clerk