

Notice is hereby given that the below entitled ordinance was regularly, duly and finally passed at a meeting of the Mayor and Council of the Borough of Butler in the County of Morris, State of New Jersey, held on May 19, 2026 and will become effective upon publication according to law.

**BOROUGH OF BUTLER  
ORDINANCE NO. 2026 - 06**

**AN ORDINANCE AMENDING THE CODE OF THE BOROUGH OF BUTLER AND ESTABLISHING A PROCEDURE FOR DISABLED VETERAN'S TAX EXEMPTIONS.**

**BE IT ORDAINED** by the Borough Council of the Borough of Butler, in the County of Morris and State of New Jersey, as follows:

**Section 1.** The Revised General Ordinances of the Borough of Butler, Chapter 210, "Taxation", shall be amended by the inclusion of new Article III which shall be entitled "Totally Disabled Veteran's Tax Exemption" and shall read, in its entirety, as follows:

Article III

Totally Disabled Veteran's Tax Exemption.

§210-9 Tax Exemption.

A.. The Borough will allow for either a veteran or surviving spouse of a veteran to obtain municipal property tax relief upon the filing of a proper claim. An eligible veteran shall be defined as a member of the armed forces who was either honorably discharged or released under honorable circumstances from active service and has been declared by the United States Veterans Administration to be rated 100% permanently and totally disabled.

B. In order to qualify for the municipal tax exemption, the veteran or someone on his/her behalf under oath must file a written claim with the Tax Assessor's office. The Tax Assessor's office will supply the applicant with the appropriate paperwork and the applicant will be required to provide the Tax Assessor's office with the following information:

1. Reason for the exemption;
2. A description of the property for which the exemption is claimed; and
3. A certificate of claimant's honorable discharge or release under honorable circumstances from active service and a certificate/letter from the United States Veteran's Administration or its successors, certifying to a service-connected disability.

C.. In order for the surviving spouse of a veteran to qualify for the municipal tax exemption, the spouse, under oath, must file a written claim with the Tax Assessor's office. The Tax Assessor's office will supply the surviving spouse with the appropriate paperwork and the applicant will be required to provide the Tax Assessor's office with the following information:

1. Proof to establish that the spouse is the owner of legal title to the premises on which the exemption is made;
2. That the claimant occupies the dwelling house on said premises as the claimant's legal resident in the State of New Jersey;
3. That the veteran has been declared by the United States Veterans Administration to have a service-connected disability or that the veteran shall have been declared to have died in active service;
4. That the veteran is or would have been entitled to exemption at the time of death; and
5. The claimant is a resident of the State of New Jersey who has not remarried.

D. In determining a grant of a municipal tax exemption under this section, the Borough will pro-rate the exemption for the remainder of the year in which application is made and granted by the Assessor. There shall be no retroactive refund granted regardless of the disability date determination made by the United States Veterans Administration.

**Section 2.** If any section or provision of this Ordinance shall be held invalid in any Court of competent jurisdiction, the same shall not affect the other sections or provisions of this Ordinance, except so far as the section or provision so declared invalid shall be inseparable from the remainder or any portion thereof.

**Section 3.** All Ordinances or parts of Ordinances which are inconsistent herewith are hereby repealed to the extent of such inconsistency.

**Section 4.** This Ordinance shall take effect immediately after final passage and publication in the manner provided by law.