

**TOWNSHIP OF MANSFIELD
BURLINGTON COUNTY**

ORDINANCE 2018-7

**AN ORDINANCE AUTHORIZING ELIGIBILITY FOR FIVE-YEAR EXEMPTION AND
ABATEMENT FOR CERTAIN PROPERTIES LOCATED WITHIN AREAS DETERMINED
TO BE IN NEED OF REDEVELOPMENT AND/OR REHABILITATION IN OR WITHIN
PROXIMITY TO THE DOWNTOWN COLUMBUS VILLAGE AREA**

WHEREAS, by Resolutions 2015-5-2 (Exhibit A, A-1, A-2), 2015-5-3 (Exhibit B), 2015-9-3 (Exhibit C, C-1), 2015-12-17 (Exhibit D), the Township Committee of the Township of Mansfield has accepted recommendations from the Mansfield Township Planning Board to declare certain areas to be of either “In Need of Redevelopment” or “In Need of Rehabilitation”, under the New Jersey Local Redevelopment and Housing Law, N.J.S.A. 40A:12A-1 et seq.; and

WHEREAS, by Ordinances 2017-9 (Exhibit E, E-1, E2), and 2017-14 (Exhibit F, F-1, F-2), the Township Committee adopted certain Redevelopment Plans for parcels both within the Columbus Village Redevelopment Area consisting of the former municipal complex, the fire station and municipal police station, and other areas of the Township consisting of Block 36, Lots 13, 14.01, 14.02, 14.03, 15 and 16 (Exhibit G- complete list of abatement area), in which Redevelopment Plans referenced tax incentives as mechanisms and tools for encouraging economic development within the areas so identified; and

WHEREAS, all of the properties referenced in said Resolutions and Ordinances are in or proximate to “The Downtown Columbus Village Area”; and

WHEREAS, among the powers and authority vested in a municipality to incentivize the redevelopment of properties deemed to be either “In Need of Redevelopment” or “In Need of Rehabilitation”, is the award of tax-abatement and exemption incentives, and specifically, exemption and abatements for periods of five years under the “Five Year Exemption and Abatement Law”, N.J.S.A. 40A:21-3; and

WHEREAS, said statute provides that, “The governing body of a municipality may determine to utilize the authority granted under Article VIII, Section 1, paragraph 6 of the New Jersey Constitution, and adopt an ordinance setting forth the eligibility or non-eligibility of dwellings, multiple dwellings, or commercial and industrial structures, or all of these, for exemptions or abatements, or both, from taxation in area “In Need of Redevelopment” or “In Need of Rehabilitation”, and

WHEREAS, the statute further provides that, “The ordinance may differentiate among these types of structures as to whether the property shall be eligible for exemptions or abatements, or both, within the limitations of said statute; and

WHEREAS, the Township Committee of the Township of Mansfield wishes to provide for the financial incentives associated with said statutes, and the abatements and exemptions authorized therein, and further to authorize, by way of a Resolution to be adopted in the future, of an appropriate Application Form for Five Year Exemption and/or Abatements.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Township Committee of the Township of Mansfield, County of Burlington, State of New Jersey as follows:

ARTICLE I. Redevelopment Plans Hereby Amended.

To the extent not specifically identified in the Redevelopment Plans adopted and approved by Ordinances 2017-9 and 2017-14, respectively, the Township Committee hereby amends those Plans to allow for (although not require) Five Year Tax Exemption and Abatement Agreements, as contemplated by N.J.S.A. 40A:21-10, and in the sole discretion of the governing body; to use any of the three (3) methodologies, (cost basis, gross revenue basis, or tax phase-in basis) described in N.J.S.A. 40A:21-10. Prior to consideration of such an Agreement, the Applicant shall submit the form to be adopted by the Township Committee, by Resolution, seeking application for a Five Year Exemption and/or Abatement.

ARTICLE II. Five Year Exemption and/or Abatement Authorize for Other Areas Determined to be In Need of Redevelopment and/or Rehabilitation.

- A. There is hereby authorized, for such redevelopment/rehabilitation projects which the Township Committee, in its sole discretion, may deem worthy of, and appropriate for, of the financial incentive of tax abatement and/or exemption in areas which have been properly determined and delineated to be “Areas In Need Of Redevelopment” or “Areas In Need Of Rehabilitation.”
- B. No abatement and/or exemption shall be permitted, unless first authorized by a separate Agreement for said project or projects as shall be authorized by Resolution duly adopted by the Township Committee. The governing body shall have the discretion to negotiate such an Agreement based upon any of the three (3) methodologies set forth in N.J.S.A. 40A:21-10(a) through (c), to wit: cost basis, gross revenue basis, or tax phase-in basis.
- C. Each of said Agreements to be authorized by Resolution of the governing body as permitted herein, shall be for no more than five (5) full years next following the date of completion of the project, and shall follow the provisions of the New Jersey Five Year Tax Exemption and Abatement Law, N.J.S.A. 40A:21-1 et seq.

ARTICLE III. Repealer, Severability and Effective Date.

- A. Repealer. Any and all Ordinances inconsistent with the terms of this Ordinance are hereby repealed to the extent of any such inconsistencies.
- B. Severability. In the event that any clause, section, paragraph or sentence of this Ordinance is deemed to be invalid or unenforceable for any reason, then the Township Committee hereby declares its intent that the balance of the Ordinance not affected by said invalidity shall remain in full force and effect to the extent that it allows the Township to meet the goals of the Ordinance.
- C. Effective Date. This Ordinance shall take effect upon proper passage in accordance with the law.

**INTRODUCTION:
FINAL ADOPTION:**