

ASSEMBLY, No. 547

STATE OF NEW JERSEY 213th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2008 SESSION

Sponsored by:

Assemblyman RONALD S. DANCER

District 30 (Burlington, Mercer, Monmouth and Ocean)

SYNOPSIS

Expands eligibility criteria for disabled veteran's property tax exemption.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel



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1 AN ACT concerning eligibility to receive the property tax exemption
2 granted to disabled veterans and amending P.L.1948, c.259.

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4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

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7 1. Section 1 of P.L. 1948, c.259 (C.54:4-3.30) is amended to
8 read as follows:

9 1 a. (1) The dwelling house and the lot or curtilage whereon the
10 same is erected, of any citizen and resident of this State, now or
11 hereafter honorably discharged or released under honorable
12 circumstances, from active service, in time of war, in any branch of
13 the Armed Forces of the United States, who has been or shall be
14 declared by the United States Veterans Administration or its
15 successor to have a service-connected disability from paraplegia,
16 sarcoidosis, osteochondritis resulting in permanent loss of the use of
17 both legs, or permanent paralysis of both legs and lower parts of the
18 body, or from hemiplegia and has permanent paralysis of one leg
19 and one arm or either side of the body, resulting from injury to the
20 spinal cord, skeletal structure, or brain or from disease of the spinal
21 cord not resulting from any form of syphilis; or from total
22 blindness; or from amputation of both arms or both legs, or both
23 hands or both feet, or the combination of a hand and a foot; or from
24 other service-connected disability declared by the United States
25 Veterans Administration or its successor to be a total or 100%
26 permanent disability, and not so evaluated solely because of
27 hospitalization or surgery and recuperation, sustained through
28 enemy action, or accident, or resulting from disease contracted
29 while in such active service, shall be exempt from taxation, on
30 proper claim made therefor, and such exemption shall be in addition
31 to any other exemption of such person's real and personal property
32 which now is or hereafter shall be prescribed or allowed by the
33 Constitution or by law but no taxpayer shall be allowed more than
34 one exemption under this act.

35 (2) The dwelling house and the lot or curtilage whereon the same
36 is erected, of any citizen and resident of this State whose annual
37 gross income as defined pursuant to chapter 5 of the "New Jersey
38 Gross Income Tax Act" is equal to or less than \$40,000, now or
39 hereafter honorably discharged or released under honorable
40 circumstances, from active service, in time of war, in any branch of
41 the Armed Forces of the United States, who has been or shall be
42 declared by the United States Department of Veterans Affairs, or its
43 successor, to have a service-connected disability less than a total or
44 100% permanent disability, and not so evaluated solely because of
45 hospitalization or surgery and recuperation, sustained through

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 enemy action, or accident, or resulting from disease contracted
2 while in such active service, shall be exempt from taxation by an
3 amount equal to that proportionate level of disability certified by
4 the United States Department of Veterans Affairs or its successor,
5 and such exemption shall be in addition to any other exemption of
6 such person's real and personal property which now is or hereafter
7 shall be prescribed or allowed by the Constitution or by law but no
8 taxpayer shall be allowed more than one exemption under this
9 paragraph.

10 b. The surviving spouse of any such citizen and resident of this
11 State, who at the time of death was entitled to the exemption
12 provided under this act, shall be entitled, on proper claim made
13 therefor, to the same exemption as the deceased had, during the
14 surviving spouse's widowhood or widowerhood, as the case may be,
15 and while a resident of this State, for the time that the surviving
16 spouse is the legal owner thereof and actually occupies the said
17 dwelling house or any other dwelling house thereafter acquired.

18 c. The surviving spouse of any citizen and resident of this State,
19 who died in active service in time of war in any branch of the
20 Armed Forces of the United States, shall be entitled, on proper
21 claim made therefor, to an exemption or partial exemption from
22 taxation on the dwelling house and lot or curtilage whereon the
23 same is erected, during the surviving spouse's widowhood or
24 widowerhood, as the case may be, and while a resident of this State,
25 for the time that the surviving spouse is the legal owner thereof and
26 actually occupies the said dwelling or any other dwelling house
27 thereafter acquired.

28 d. The surviving spouse of any citizen and resident of this State
29 who died prior to January 10, 1972, that being the effective date of
30 P.L.1971, c.398, and whose circumstances were such that, had said
31 law become effective during the deceased's lifetime, the deceased
32 would have become eligible for the exemption granted under this
33 section as amended by said law, shall be entitled, on proper claim
34 made therefor, to the same exemption as the deceased would have
35 become eligible for upon the dwelling house and lot or curtilage
36 occupied by the deceased at the time of death, during the surviving
37 spouse's widowhood or widowerhood, as the case may be, and
38 while a resident of this State, for the time that the surviving spouse
39 is the legal owner thereof and actually occupies the said dwelling
40 house on the premises to be exempted.

41 e. Nothing in this act shall be intended to include paraplegia or
42 hemiplegia resulting from locomotor ataxia or other forms of
43 syphilis of the central nervous system, or from chronic alcoholism,
44 or to include other forms of disease resulting from the veteran's own
45 misconduct which may produce signs and symptoms similar to
46 those resulting from paraplegia, osteochondritis, or hemiplegia.

47 (cf: P.L.1985, c.515, s.2)

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1 2. This act shall take effect for the tax year immediately
2 following final enactment.

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STATEMENT

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7 This bills amends the New Jersey 100% totally disabled veteran's
8 property tax exemption law (C.54:4-3.30 et seq.) to permit veterans
9 who have suffered a service time disability that is less than 100% or
10 total disability to receive an exemption from taxation in an amount
11 that is equal to their proportionate level of disability, as certified by
12 the United States Department of Veterans Affairs, provided their
13 gross annual income is equal to or less than \$40,000 as defined
14 pursuant to N.J.S.A.54A:5-1.