

[Second Reprint]
ASSEMBLY, No. 3163

STATE OF NEW JERSEY
218th LEGISLATURE

INTRODUCED FEBRUARY 8, 2018

Sponsored by:

Assemblyman ERIC HOUGHTALING

District 11 (Monmouth)

Assemblywoman JOANN DOWNEY

District 11 (Monmouth)

Assemblyman JOE DANIELSEN

District 17 (Middlesex and Somerset)

Co-Sponsored by:

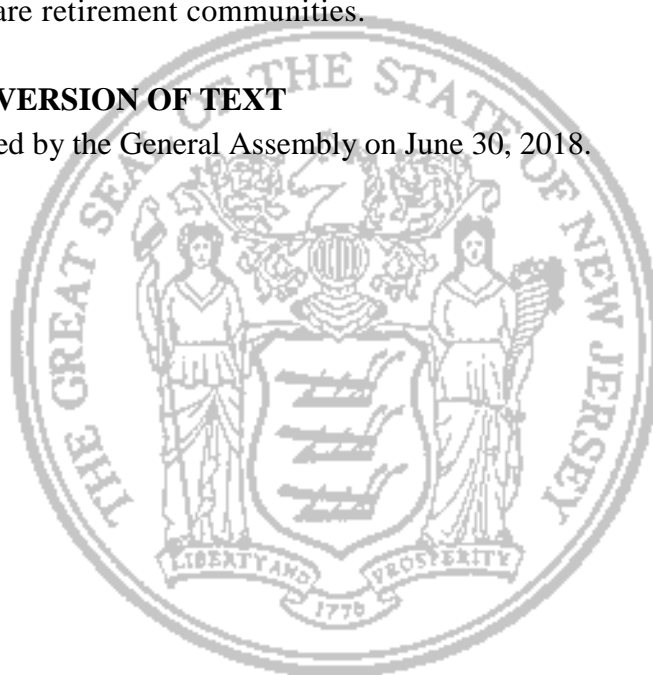
**Assemblymen Johnson, Mukherji, Benson, Webber, Space, Wirths,
Freiman, Armato and Mazzeo**

SYNOPSIS

Extends eligibility for veterans' property tax deduction to residents of continuing care retirement communities.

CURRENT VERSION OF TEXT

As amended by the General Assembly on June 30, 2018.



(Sponsorship Updated As Of: 6/21/2019)

1 AN ACT concerning certain veterans' real property tax exemptions
2 and deductions and amending P.L.1971, C.398, P.L.1948, c.259
3 and P.L.1963, c.171.

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

7
8 1. Section 1 of P.L.1963, c.171 (C.54:4-8.10) is amended to
9 read as follows:

10 1. (a) "Active service in time of war" means active service by
11 a person, while in the United States Armed Forces, at some time
12 during one of the following periods:

13 Operation "Iraqi Freedom", on or after the date the President of
14 the United States or the United States Secretary of Defense
15 designates as the inception date of that operation, who served in
16 Iraq or in another area in the region in direct support of that
17 operation for a period, continuously or in the aggregate, of at least
18 14 days in such active service commencing on or before the date the
19 President of the United States or the United States Secretary of
20 Defense designates as the termination date of that operation;
21 provided, that any person receiving an actual service-incurred injury
22 or disability while engaged in such service shall be classed as a
23 veteran whether or not that person has completed the 14 days'
24 service as herein provided;

25 The period of rescue and recovery of the victims of the terrorist
26 attack on the World Trade Center in New York, New York, on
27 September 11, 2001, who served on the pile of rubble that resulted
28 from the attacks on the World Trade Center in direct support of that
29 rescue and recovery effort for a period, continuously or in the
30 aggregate, of at least 14 days in such active service commencing on
31 September 11, 2001 and ending on May 30, 2002; provided, that
32 any person receiving an actual service-incurred injury or disability
33 while engaged in such service shall be classed as a veteran whether
34 or not that person has completed the 14 days' service as herein
35 provided;

36 Operation "Enduring Freedom", on or after September 11, 2001,
37 who served in a theater of operation and in direct support of that
38 operation for a period, continuously or in the aggregate, of at least
39 14 days in such active service commencing on or before the date the
40 President of the United States or the United States Secretary of
41 Defense designates as the termination date of that operation;
42 provided, that any person receiving an actual service-incurred injury
43 or disability while engaged in such service shall be classed as a

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.

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly ASL committee amendments adopted June 14, 2018.

²Assembly floor amendments adopted June 30, 2018.

1 veteran whether or not that person has completed the 14 days'
2 service as herein provided;

3 Operation "Restore Hope" in Somalia, on or after December 5,
4 1992, or the date of inception of that operation as proclaimed by the
5 President of the United States or Congress, whichever date is
6 earliest, who has served in Somalia or on board any ship actively
7 engaged in patrolling the territorial waters of that nation for a
8 period, continuously or in the aggregate, of at least 14 days in such
9 active service commencing on or before March 31, 1994; provided
10 that any person receiving an actual service-incurred injury or
11 disability shall be classed as a veteran whether or not that person
12 has completed the 14-day service as herein provided;

13 Operations "Joint Endeavor" and "Joint Guard" in the Republic
14 of Bosnia and Herzegovina, on or after November 20, 1995, who
15 served in such active service in direct support of one or both of the
16 operations for at least 14 days, continuously or in the aggregate,
17 commencing on or before June 20, 1998, and (1) was deployed in
18 that nation or in another area in the region, or (2) was on board a
19 United States naval vessel operating in the Adriatic Sea, or (3)
20 operated in airspace above the Republic of Bosnia and
21 Herzegovina; provided that any person receiving an actual service-
22 incurred injury or disability shall be classed as a veteran whether or
23 not that person completed the 14-day service requirement;

24 Operation Northern Watch and Operation Southern Watch, on or
25 after August 27, 1992, or the date of inception of that operation, as
26 proclaimed by the President of the United States, Congress or
27 United States Secretary of Defense, whichever date of inception is
28 earliest, who served in the theater of operation, including in the
29 Arabian peninsula and the Persian Gulf, and in direct support of that
30 operation for a period, continuously or in the aggregate, of at least
31 14 days in such active service, commencing on or before the date of
32 termination as proclaimed by the President of the United States,
33 Congress or United States Secretary of Defense, whichever date of
34 termination is the latest; provided, that any person receiving an
35 actual service-incurred injury or disability while engaged in such
36 service shall be classed as a veteran whether or not that person has
37 completed the 14 days' service as herein provided;

38 Operation "Desert Shield/Desert Storm" mission in the Arabian
39 peninsula and the Persian Gulf, on or after August 2, 1990 or the
40 date of inception of that operation, as proclaimed by the President
41 of the United States or Congress, whichever date of inception is
42 earliest, who has served in the Arabian peninsula or on board any
43 ship actively engaged in patrolling the Persian Gulf for a period,
44 continuous or in the aggregate, of at least 14 days commencing on
45 or before the date of termination of that mission, as proclaimed by
46 the President of the United States or Congress, whichever date of
47 termination is the latest, in such active service; provided, that any
48 person receiving an actual service-incurred injury or disability shall

1 be classed as a veteran whether or not that person has completed the
2 14 days' service as herein provided;

3 The Panama peacekeeping mission, on or after December 20,
4 1989 or the date of inception of that mission, as proclaimed by the
5 President of the United States or Congress, whichever date of
6 inception is earliest, who has served in Panama or on board any ship
7 actively engaged in patrolling the territorial waters of that nation for
8 a period, continuous or in the aggregate, of at least 14 days
9 commencing on or before January 31, 1990 or the date of
10 termination of that mission, as proclaimed by the President of the
11 United States or Congress, whichever date of termination is the
12 latest, in such active service; provided, that any person receiving an
13 actual service-incurred injury or disability shall be classed as a
14 veteran whether or not that person has completed the 14 days'
15 service as herein provided;

16 The Grenada peacekeeping mission, on or after October 23,
17 1983, who has served in Grenada or on board any ship actively
18 engaged in patrolling the territorial waters of that nation for a
19 period, continuous or in the aggregate, of at least 14 days
20 commencing on or before November 21, 1983 or the date of
21 termination of that mission as proclaimed by the President of the
22 United States or Congress, whichever date of termination is the
23 latest, in such active service; provided, that any person receiving an
24 actual service-incurred injury or disability shall be classed as a
25 veteran whether or not that person has completed the 14 days'
26 service as herein provided;

27 The Lebanon peacekeeping mission, on or after September 26,
28 1982, who has served in Lebanon or on board any ship actively
29 engaged in patrolling the territorial waters of that nation for a
30 period, continuous or in the aggregate, of at least 14 days
31 commencing on or before December 1, 1987 or the date of
32 termination of that mission, as proclaimed by the President of the
33 United States or Congress, whichever date of termination is the
34 latest, in such active service; provided, that any person receiving an
35 actual service-incurred injury or disability shall be classed as a
36 veteran whether or not that person has completed the 14 days'
37 service as herein provided;

38 The Vietnam conflict, December 31, 1960, to May 7, 1975;

39 The Lebanon crisis, on or after July 1, 1958, who has served in
40 Lebanon or on board any ship actively engaged in patrolling the
41 territorial waters of that nation for a period, continuous or in the
42 aggregate, of at least 14 days commencing on or before November
43 1, 1958 or the date of termination of that conflict, as proclaimed by
44 the President of the United States or Congress, whichever date of
45 termination is the latest, in such active service; provided, that any
46 person receiving an actual service-incurred injury or disability shall
47 be classed as a veteran whether or not that person has completed the
48 14 days' service as herein provided;

- 1 The Korean conflict, June 23, 1950 to January 31, 1955;
2 World War II, September 16, 1940 to December 31, 1946;
3 World War I, April 6, 1917 to November 11, 1918, and in the
4 case of service with the United States military forces in Russia,
5 April 6, 1917 to April 1, 1920;
6 Spanish-American War, April 21, 1898 to August 13, 1898;
7 Civil War, April 15, 1861 to May 26, 1865; or, as to any
8 subsequent war, during the period from the date of declaration of
9 war to the date on which actual hostilities shall cease.
- 10 (b) "Assessor" means the assessor, board of assessors or any
11 other official or body of a taxing district charged with the duty of
12 assessing real and personal property for the purpose of general
13 taxation.
- 14 (c) "Collector" means the collector or receiver of taxes of a
15 taxing district.
- 16 (d) "Honorably discharged or released under honorable
17 circumstances from active service in time of war," means and
18 includes every form of separation from active, full-time duty with
19 military or naval pay and allowances in some branch of the Armed
20 Forces of the United States in time of war, other than those marked
21 "dishonorable," "undesirable," "bad conduct," "by sentence of
22 general court martial," "by sentence of summary court martial" or
23 similar expression indicating that the discharge or release was not
24 under honorable circumstances. A disenrollment certificate or other
25 form of release terminating temporary service in a military or naval
26 branch of the armed forces rendered on a voluntary and part-time
27 basis without pay, or a release from or deferment of induction into
28 the active military or naval service shall not be deemed to be
29 included in the aforementioned phrase.
- 30 (e) "Pre-tax year" means the particular calendar year
31 immediately preceding the "tax year."
- 32 (f) "Resident" means one legally domiciled within the State of
33 New Jersey. Mere seasonal or temporary residence within the State,
34 of whatever duration, shall not constitute domicile within the State
35 for the purposes of this act. Absence from this State for a period of
36 12 months shall be prima facie evidence of abandonment of
37 domicile in this State. The burden of establishing legal domicile
38 within the State shall be upon the claimant.
- 39 (g) "Tax year" means the particular calendar year in which the
40 general property tax is due and payable.
- 41 (h) "Veteran" means any citizen and resident of this State
42 honorably discharged or released under honorable circumstances
43 from active service in time of war in any branch of the Armed
44 Forces of the United States.
- 45 (i) "Veteran's deduction" means the deduction against the taxes
46 payable by any person, allowable pursuant to this act.

1 (j) "Surviving spouse" means the surviving wife or husband of
2 any of the following, while he or she is a resident of this State,
3 during widowhood or widowerhood:

4 1. A citizen and resident of this State who has died or shall die
5 while on active duty in time of war in any branch of the Armed
6 Forces of the United States; or

7 2. A citizen and resident of this State who has had or shall
8 hereafter have active service in time of war in any branch of the
9 Armed Forces of the United States and who died or shall die while
10 on active duty in a branch of the Armed Forces of the United States;
11 or

12 3. A citizen and resident of this State who has been or may
13 hereafter be honorably discharged or released under honorable
14 circumstances from active service in time of war in any branch of
15 the Armed Forces of the United States.

16 (k) "Cooperative" means a housing corporation or association
17 incorporated or organized under the laws of New Jersey which
18 entitles a shareholder thereof to possess and occupy for dwelling
19 purposes a house, apartment or other structure owned or leased by
20 the corporation or association.

21 (l) "Mutual housing corporation" means a corporation not-for-
22 profit incorporated under the laws of New Jersey on a mutual or
23 cooperative basis within the scope of section 607 of the "National
24 Defense Housing Act," Pub.L.76-849 (42 U.S.C.s.1521 et seq.),
25 which acquired a National Defense Housing Project pursuant to that
26 act.

27 (m) "Continuing care retirement community" means a residential
28 facility primarily for retired persons where lodging and nursing,
29 medical or other health related services at the same or another
30 location are provided as continuing care to a resident of the facility
31 pursuant to an agreement effective for the life of the resident and in
32 consideration of the payment of an entrance fee with or without
33 other periodic charges, which agreement requires the individual to
34 bear a share of the property taxes that are assessed upon the
35 continuing care retirement community, if a share is attributable to
36 the unit that the resident occupies.

37 (cf: P.L.2017, c.134, s.1)

38
39 2. Section 2 of P.L.1963, c.171 (C:54:4-8.11) is amended to
40 read as follows:

41 2. Every person a citizen and resident of this State now or
42 hereafter honorably discharged or released under honorable
43 circumstances from active service in time of war in any branch of
44 the Armed Forces of the United States and a surviving spouse as
45 defined herein, during her widowhood or his widowerhood, and
46 while a resident of this State, shall be entitled, annually, on proper
47 claim being made therefor, to a deduction from the amount of any
48 tax bill for taxes on real or personal property or both in the sum of

1 \$100 in tax year 2000, \$150 in tax year 2001, \$200 in tax year
2 2002, and \$250 in each subsequent tax year, or if the amount of any
3 such tax shall be less than \$100 in tax year 2000, \$150 in tax year
4 2001, \$200 in tax year 2002, and \$250 in each subsequent tax year,
5 to a cancellation thereof. A person otherwise eligible for the
6 veterans' deduction who is a resident of a continuing care
7 retirement community shall ²~~[be entitled to]~~² receive the amount of
8 the deduction to the extent of the share of the taxes assessed against
9 the real property of the continuing care retirement community that
10 is attributable to the unit that the resident occupies. ²The
11 continuing care retirement community shall provide that amount as
12 a payment or credit to the resident for the amount of the property
13 tax credit received by the continuing care retirement community.
14 That payment or credit shall be made to the resident no later than 30
15 days after the continuing care retirement community receives the
16 property tax bill on which the credit appears.²
17 (cf: P.L.2000, c.9, s.1)
18

19 3. Section 6 of P.L.1963, c.171 (C.54:4-8.15) is amended to
20 read as follows:

21 6. Every fact essential to support a claim for a veteran's
22 deduction hereunder shall exist on October 1 of the pretax year and
23 in the case of an application by a veteran such application shall
24 establish that the claimant was, on October 1 of the pretax year, (a)
25 a veteran, as herein defined, (b) the owner of the legal title to the
26 property as to which the veteran's deduction is claimed and (c) a
27 citizen and resident of this State and, in the case of an application
28 by a surviving spouse, as herein defined, such application shall
29 establish that the surviving spouse was, on October 1 of the pretax
30 year, (a) the owner of the legal title to the property as to which the
31 veteran's deduction is claimed, (b) that he or she has not remarried
32 and (c) that he or she is a resident of this State. For purposes of
33 establishing a claim, a tenant shareholder in a cooperative or a
34 mutual housing corporation shall be deemed the owner of legal title
35 to his proportionate share of the taxable value of the real property
36 of the corporation or any other entity holding title. For the purpose
37 of establishing a claim, a resident of a continuing care retirement
38 community shall be deemed the owner of legal title to the share of
39 the taxable value of the real property of the continuing care
40 retirement community that is attributable to the unit that the
41 resident occupies.

42 (cf: P.L.1989, c.252, s.6)
43

44 4. Section 9 of P.L.1963, c.171 (C.54:4-8.18) is amended to
45 read as follows:

46 9. Where title to property as to which a veteran's deduction is
47 claimed is held by claimant and another or others, either as tenants
48 in common or as joint tenants, a claimant shall not be allowed a

1 veteran's deduction in an amount in excess of his or her
2 proportionate share of the taxes assessed against said property,
3 which proportionate share, for the purposes of this act, shall be
4 deemed to be equal to that of each of the other tenants, unless the
5 conveyance under which title is held specifically provides unequal
6 interests, in which event claimant's interest shall be as specifically
7 established in said conveyance. Property held by husband and wife,
8 as tenants by the entirety, shall be deemed to be wholly owned by
9 each tenant. Nothing herein shall preclude more than one tenant,
10 whether title be held in common, joint tenancy or by the entirety,
11 from claiming a veteran's deduction from the tax assessed against
12 the property so held. Right to claim a veteran's deduction
13 hereunder shall extend to property title to which is held by a
14 partnership, to the extent of the claimant's interest as a partner
15 therein, and by a guardian, trustee, committee, conservator or other
16 fiduciary for any person who would otherwise be entitled to claim a
17 veteran's deduction hereunder, but not to property the title to which
18 is held by a corporation, except that a tenant shareholder in a
19 cooperative or mutual housing corporation shall be entitled to claim
20 a veteran's deduction to the extent of his proportionate share of the
21 taxes assessed against the real property of the corporation or any
22 other entity holding title, and except that a resident of a continuing
23 care retirement community shall be entitled to ²[claim a] receive
24 the² veterans' deduction to the extent of the share of the taxes
25 assessed against the real property of the continuing care retirement
26 community that is attributable to the unit that the resident occupies.
27 ²The continuing care retirement community shall provide that
28 amount as a payment or credit to the resident for the amount of the
29 property tax credit received by the continuing care retirement
30 community. That payment or credit shall be made to the resident no
31 later than 30 days after the continuing care retirement community
32 receives the property tax bill on which the credit appears.²

33 (cf: P.L.1989, c.252, s.7)

34
35 ²[5. Section 1 of P.L.1948, c.259 (C.54:4-3.30) is amended to
36 read as follows:

37 1. a. The dwelling house and the lot or curtilage whereon the
38 same is erected, of any citizen and resident of this State, 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 Veterans Administration or its
43 successor to have a service-connected disability from paraplegia,
44 sarcoidosis, osteochondritis resulting in permanent loss of the use of
45 both legs, or permanent paralysis of both legs and lower parts of the
46 body, or from hemiplegia and has permanent paralysis of one leg
47 and one arm or either side of the body, resulting from injury to the
48 spinal cord, skeletal structure, or brain or from disease of the spinal

1 cord not resulting from any form of syphilis; or from total
2 blindness; or from amputation of both arms or both legs, or both
3 hands or both feet, or the combination of a hand and a foot; or from
4 other service-connected disability declared by the United States
5 Veterans Administration or its successor to be a total or 100%
6 permanent disability, and not so evaluated solely because of
7 hospitalization or surgery and recuperation, sustained through
8 enemy action, or accident, or resulting from disease contracted
9 while in such active service, shall be exempt from taxation, on
10 proper claim made therefor, and such exemption shall be in addition
11 to any other exemption of such person's real and personal property
12 which now is or hereafter shall be prescribed or allowed by the
13 Constitution or by law but no taxpayer shall be allowed more than
14 one exemption under this act.

15 A person otherwise eligible for the exemption who is a resident
16 of a continuing care retirement community shall be entitled to claim
17 the exemption to the extent of the share of the taxes assessed
18 against the real property of the continuing care retirement
19 community that is attributable to the unit that the resident occupies.

20 b. (1) The surviving spouse of any such citizen and resident
21 of this State, who at the time of death was entitled to the exemption
22 provided under this act, shall be entitled, on proper claim made
23 therefor, to the same exemption as the deceased had, during the
24 surviving spouse's widowhood or widowerhood, as the case may be,
25 and while a resident of this State, for the time that the surviving
26 spouse is the legal owner thereof and actually occupies the said
27 dwelling house or any other dwelling house thereafter acquired. A
28 surviving spouse otherwise entitled to the exemption who is a
29 resident of a continuing care retirement community shall be entitled
30 to claim the exemption to the extent of the share of the taxes
31 assessed against the real property of the continuing care retirement
32 community that is attributable to the unit that the surviving spouse
33 occupies.

34 (2) The surviving spouse of any citizen and resident of this State
35 who was honorably discharged and, after the citizen and resident's
36 death, is declared to have suffered a service-connected disability as
37 provided in subsection a. of this section, shall be entitled, on proper
38 claim made therefor, to the same exemption the deceased would
39 have become eligible for. The exemption shall continue during the
40 surviving spouse's widowhood or widowerhood, as the case may be,
41 and while a resident of this State, for the time that the surviving
42 spouse is the legal owner thereof and actually occupies the dwelling
43 house or any other dwelling house thereafter acquired. A surviving
44 spouse otherwise entitled to the exemption who is a resident of a
45 continuing care retirement community shall be entitled to claim the
46 exemption to the extent of the share of the taxes assessed against
47 the real property of the continuing care retirement community that
48 is attributable to the unit that the surviving spouse occupies.

1 c. The surviving spouse of any citizen and resident of this
2 State, who died in active service in time of war in any branch of the
3 Armed Forces of the United States, shall be entitled, on proper
4 claim made therefor, to an exemption from taxation on the dwelling
5 house and lot or curtilage whereon the same is erected, during the
6 surviving spouse's widowhood or widowerhood, as the case may be,
7 and while a resident of this State, for the time that the surviving
8 spouse is the legal owner thereof and actually occupies the said
9 dwelling or any other dwelling house thereafter acquired. A
10 surviving spouse otherwise entitled to the exemption who is a
11 resident of a continuing care retirement community shall be entitled
12 to claim the exemption to the extent of the share of the taxes
13 assessed against the real property of the continuing care retirement
14 community that is attributable to the unit that the surviving spouse
15 occupies.

16 d. The surviving spouse of any citizen and resident of this State
17 who died prior to January 10, 1972, that being the effective date of
18 P.L.1971, c.398, and whose circumstances were such that, had said
19 law become effective during the deceased's lifetime, the deceased
20 would have become eligible for the exemption granted under this
21 section as amended by said law, shall be entitled, on proper claim
22 made therefor, to the same exemption as the deceased would have
23 become eligible for upon the dwelling house and lot or curtilage
24 occupied by the deceased at the time of death, during the surviving
25 spouse's widowhood or widowerhood, as the case may be, and
26 while a resident of this State, for the time that the surviving spouse
27 is the legal owner thereof and actually occupies the said dwelling
28 house on the premises to be exempted. A surviving spouse
29 otherwise entitled to the exemption who is a resident of a
30 continuing care retirement community shall be entitled to claim the
31 exemption to the extent of the share of the taxes assessed against
32 the real property of the continuing care retirement community that
33 is attributable to the unit that the surviving spouse occupies.

34 e. Nothing in this act shall be intended to include paraplegia or
35 hemiplegia resulting from locomotor ataxia or other forms of
36 syphilis of the central nervous system, or from chronic alcoholism,
37 or to include other forms of disease resulting from the veteran's own
38 misconduct which may produce signs and symptoms similar to
39 those resulting from paraplegia, osteochondritis, or hemiplegia.
40 (cf: P.L.2007, c.317, s.1)]²

41

42 ²[6. Section 2 of P.L.1948, c.259 (C.54:4-3.31) is amended to
43 read as follows:

44 2. All exemptions from taxation under P.L.1948, c.259
45 (C.54:4-3.30 et seq.) shall be allowed by the assessor upon the
46 filing with him of a claim in writing under oath, made by or on
47 behalf of the person claiming the same, showing the right to the
48 exemption, briefly describing the property for which exemption is

1 claimed and having annexed thereto a certificate of the claimant's
2 honorable discharge or release under honorable circumstances, from
3 active service, in time of war, in any branch of the armed forces and
4 a certificate from the United States Veterans Administration or its
5 successor, certifying to a service-connected disability of such
6 claimant of the character described in section 1 of P.L.1948, c.259
7 (C.54:4-3.30). In the case of a claim by a surviving spouse of such
8 veteran, the claimant shall establish in writing under oath that the
9 claimant is the owner of the legal title to the premises on which
10 exemption is claimed; that the claimant occupies the dwelling house
11 on said premises as the claimant's legal residence in this State; that
12 the veteran shall have been declared, either during the veteran's
13 lifetime or after the veteran's death, by the United States Veterans
14 Administration to have or to have had a service-connected disability
15 of a character described in this act, or, in the case of a claim for an
16 exemption under subsection c. of section 1 of P.L.1948, c.259
17 (C.54:4-3.30), that the veteran shall have been declared to have died
18 in active service in time of war; that the veteran was entitled to an
19 exemption provided for in this act, except for an exemption under
20 paragraph (2) of subsection b. and subsection c. of section 1 hereof,
21 at the time of death; and that the claimant is a resident of this State
22 and has not remarried. Such exemptions shall be allowed and
23 prorated by the assessor for the remainder of any taxable year from
24 the date the claimant shall have acquired title to the real property
25 intended to be exempt by this act. Where a portion of a multiple-
26 family building or structure occupied by the claimant is the subject
27 of such exemption, the assessor shall aggregate the assessment on
28 the lot or curtilage and building or structure and allow an exemption
29 of that percentage of the aggregate assessment as the value of the
30 portion of the building or structure occupied by the claimant bears
31 to the value of the entire building or structure.

32 For the purpose of establishing a claim, a resident of a
33 continuing care retirement community shall be deemed the owner of
34 legal title to the share of the taxable value of the real property of the
35 continuing care retirement community that is attributable to the unit
36 that the resident occupies.

37 (cf: P.L.2007, c.317, s.2)]²

38
39 ²[7. Section 4 of P.L.1948, c.259 (C.54:4-3.33) is amended to
40 read as follows:

41 4. Dwelling house," as used in **[this act]** P.L.1948, c.259
42 (C.54:4-3.30 et al.), shall mean any one-family building or structure
43 or any unit of a horizontal property regime established pursuant to
44 the "Horizontal Property Act," P.L.1963, c. 168 (C. 46:8A-1 et
45 seq.) or any unit of a condominium property established pursuant to
46 the "Condominium Act," P.L.1969, c. 257 (C. 46:8B-1 et seq.)
47 owned and occupied by a claimant as his legal residence in this
48 State, or a unit in a continuing care retirement community occupied

1 by a claimant as his legal residence in this State, or where a
2 multiple-family building or structure is owned by a claimant, then
3 that portion thereof which is occupied by the claimant as his legal
4 residence in this State, and includes any outhouses or appurtenances
5 belonging thereto or usually enjoyed therewith.

6 (cf: P.L.1977, c.293, s.1)]²

7
8 ¹[8. Section 2 of P.L.1971, c.398 (C.54:4-3.33a) is amended to
9 read as follows:

10 2. For the purposes of [this act] P.L.1971, c.398 and [the act
11 hereby amended and supplemented] P.L.1948, c.259 (C.54:4-3.30
12 et al.):

13 "active service in time of war" means the periods of time set
14 forth in section 1(a) of chapter 171 of the laws of 1963, and chapter
15 165 of the laws of 1965, except that "active service in time of war"
16 for World War II means active service at some time during
17 December 7, 1941 to December 31, 1946, and

18 "continuing care retirement community" means a residential
19 facility primarily for retired persons where lodging and nursing,
20 medical, or other health related services at the same or another
21 location are provided as continuing care to a resident of the facility
22 pursuant to an agreement effective for the life of the resident and in
23 consideration of the payment of an entrance fee with or without
24 other periodic charges, which agreement requires the individual to
25 bear a share of the property taxes that are assessed upon the
26 continuing care retirement community, if a share is attributable to
27 the unit that the resident occupies.

28 (cf: P.L.1971, c.398, s.2)]¹

29
30 ²[¹8. Section 2 of P.L.1971, c.398 (C.54:4-3.33a) is amended
31 to read as follows:

32 2. a. Except as provided in subsection b. of this section, for
33 the purposes of P.L.1948, c.259, as amended and supplemented by
34 P.L.1971, c.398, "active service in time of war" means the periods
35 of time set forth in subsection (a) of section 1 of P.L.1963, c.171
36 (C.54:4-8.10), except that "active service in time of war" for World
37 War II means active service at some time during December 7, 1941
38 to December 31, 1946.

39 b. For the purpose of eligibility for the property tax exemption
40 authorized in section 1 of P.L.1948, c.259 (C.54:4-3.30), "active
41 service in time of war" shall mean active service during a time
42 period specified in the definition of "active service in time of war"
43 in section 1 of P.L.1963, c.171 (C.54:4-8.10), but shall not require a
44 minimum length of continuous or aggregate service in any foreign
45 country, on board any ship or naval vessel, or in any foreign
46 airspace; and also shall not require that the service-connected
47 disability suffered by a veteran shall have occurred during

1 contiguous or aggregate service in any foreign country, on board
2 any ship or naval vessel, or in any foreign airspace, and “continuing
3 care retirement community” means a residential facility primarily
4 for retired persons where lodging and nursing, medical, or other
5 health related services at the same or another location are provided
6 as continuing care to a resident of the facility pursuant to an
7 agreement effective for the life of the resident and in consideration
8 of the payment of an entrance fee with or without other periodic
9 charges, which agreement requires the individual to bear a share of
10 the property taxes that are assessed upon the continuing care
11 retirement community, if a share is attributable to the unit that the
12 resident occupies.¹

13 (cf: P.L.2017, c.367, s.1)]²

14

15 ²[9.] 5.² This act shall take effect immediately, but shall
16 remain inoperative until the approval by the voters of a
17 constitutional amendment authorizing veterans honorably
18 discharged or released under honorable circumstances from active
19 service in time of war who are residents of continuing care
20 retirement communities and their surviving spouses to receive the
21 veterans’ property tax deduction.