

# SENATE, No. 2599

## STATE OF NEW JERSEY 218th LEGISLATURE

INTRODUCED MAY 21, 2018

**Sponsored by:**

**Senator CHRISTOPHER "KIP" BATEMAN**

**District 16 (Hunterdon, Mercer, Middlesex and Somerset)**

**Senator JAMES BEACH**

**District 6 (Burlington and Camden)**

**Co-Sponsored by:**

**Senator A.R.Bucco**

**SYNOPSIS**

Expands eligibility to receive the veteran's property tax deduction and the veteran's property tax exemption.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 6/5/2018)**

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1 AN ACT concerning eligibility to receive a veterans' property tax  
2 deduction and a veterans' property tax exemption, amending  
3 P.L.1963, c.171 and P.L.1948, c.259, and supplementing chapter  
4 4 of Title 54 of the Revised Statutes.

5

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

8

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

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

39 b. (1) The surviving spouse of any such **[citizen and]**  
40 resident of this State, who at the time of death was entitled to the  
41 exemption provided under this act, shall be entitled, on proper claim  
42 made therefor, to the same exemption **[as the deceased had]**, during  
43 the surviving spouse's widowhood or widowerhood **[, as the case**

**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 may be,] and while a resident of this State, [for the time] provided  
2 that the surviving spouse is the legal owner [thereof and actually  
3 occupies the said] and occupant of the dwelling house [or any other  
4 dwelling house thereafter acquired] for which the exemption is  
5 claimed.

6 (2) The surviving spouse of any [citizen and] resident of this  
7 State who was honorably discharged and, after the [citizen and]  
8 resident's death, is declared to have suffered a service-connected  
9 disability as provided in subsection a. of this section, shall be  
10 entitled, on proper claim made therefor, to the same exemption the  
11 deceased would have become eligible for. The exemption shall  
12 continue during the surviving spouse's widowhood or widowerhood  
13 [, as the case may be,] and while a resident of this State, [for the  
14 time] provided that the surviving spouse is the legal owner [thereof  
15 and actually occupies] and occupant of the dwelling house [or any  
16 other dwelling house thereafter acquired] for which the exemption  
17 is claimed.

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

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

45 e. [Nothing in this act shall be intended to include paraplegia  
46 or hemiplegia resulting from locomotor ataxia or other forms of

1 syphilis of the central nervous system, or from chronic alcoholism,  
2 or to include other forms of disease resulting from the veteran's own  
3 misconduct which may produce signs and symptoms similar to  
4 those resulting from paraplegia, osteochondritis, or hemiplegia】  
5 (Deleted by amendment, P.L. , c. ) (pending before the  
6 Legislature as this bill).  
7 (cf: P.L.2007, c.317, s.1)  
8

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

11 2. **【All exemptions from taxation under P.L.1948, c.259**  
12 **(C.54:4-3.30 et seq.) shall be allowed by the assessor upon the**  
13 **filing with him of a claim in writing under oath, made by or on**  
14 **behalf of the person claiming the same, showing the right to the**  
15 **exemption, briefly describing】** A municipal tax assessor shall allow  
16 an exemption under section 1 of P.L.1948, c.259 (C.54:4-3.30) to a  
17 claimant when the claimant, or a person acting on behalf of the  
18 claimant, files with the assessor a claim in writing under oath that  
19 contains: (1) a brief description of the property for which exemption  
20 is claimed 【and having annexed thereto】 ; (2) a certificate of the  
21 claimant's honorable discharge or release under honorable  
22 circumstances 【,】 from active service 【, in time of war,】 in 【any  
23 branch of the armed forces】 the Armed Forces of the United States  
24 or a reserve component thereof; and (3) a certificate from the  
25 United States 【Veterans Administration】 Department of Veterans'  
26 Affairs or its successor, certifying to a service-connected disability  
27 of 【such】 the claimant of the character described in section 1 of  
28 P.L.1948, c.259 (C.54:4-3.30). In the case of a claim by a surviving  
29 spouse of such veteran, the claimant shall establish in writing under  
30 oath that (1) the claimant is the owner of the legal title to the  
31 premises on which exemption is claimed; (2) that the claimant  
32 occupies the dwelling house on said premises as the claimant's legal  
33 residence in this State; (3) that the veteran 【shall have been】 was  
34 declared, either during the veteran's lifetime or after the veteran's  
35 death, by the United States 【Veterans Administration】 Department  
36 of Veterans' Affairs to have or to have had a service-connected  
37 disability of a character described in 【this act】 section 1 of  
38 P.L.1948, c.259 (C.54:4-3.30), or, in the case of a claim for an  
39 exemption under subsection c. of 【section 1 of P.L.1948, c.259  
40 (C.54:4-3.30)】 that section, that the veteran 【shall have been】 was  
41 declared to have died in active service 【in time of war】; (4) that the  
42 veteran was entitled to an exemption provided 【for in this act】  
43 under section 1 of P.L.1948, c.259 (C.54:4-3.30), except for an  
44 exemption under paragraph (2) of subsection b. and subsection c. or  
45 d. of section 1 【hereof】 of that section, at the time of death; and (5)  
46 that the claimant is a resident of this State and has not remarried.

1 **【Such exemptions】** Exemptions provided for under section 1 of  
2 P.L.1948, c.259 (C.54:4-3.30 et seq.) shall be allowed and prorated  
3 by the assessor for the remainder of any taxable year from the date  
4 the claimant shall have acquired title to the real property intended to  
5 be exempt by this act. Where a portion of a multiple-family  
6 building or structure occupied by the claimant is the subject of such  
7 exemption, the assessor shall aggregate the assessment on the lot or  
8 curtilage and building or structure and allow an exemption of that  
9 percentage of the aggregate assessment as the value of the portion  
10 of the building or structure occupied by the claimant bears to the  
11 value of the entire building or structure.  
12 (cf: P.L.2007, c.317, s.2)

13  
14 3. Section 1 of P.L.1963, c.171 (C.54:4-8.10) is amended to  
15 read as follows:

16 1. (a) **【**"Active service in time of war" means active service  
17 by a person, while in the United States Armed Forces, at some time  
18 during one of the following periods:

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

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

42 Operation "Enduring Freedom", on or after September 11, 2001,  
43 who served in a theater of operation and in direct support of that  
44 operation for a period, continuously or in the aggregate, of at least  
45 14 days in such active service commencing on or before the date the  
46 President of the United States or the United States Secretary of  
47 Defense designates as the termination date of that operation;  
48 provided, that any person receiving an actual service-incurred injury

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1 or disability while engaged in such service shall be classed as a  
2 veteran whether or not that person has completed the 14 days'  
3 service as herein provided;

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

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

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

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

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1 person receiving an actual service-incurred injury or disability shall  
2 be classed as a veteran whether or not that person has completed the  
3 14 days' service as herein provided;

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

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

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

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

40 The Lebanon crisis, on or after July 1, 1958, who has served in  
41 Lebanon or on board any ship actively engaged in patrolling the  
42 territorial waters of that nation for a period, continuous or in the  
43 aggregate, of at least 14 days commencing on or before November  
44 1, 1958 or the date of termination of that conflict, as proclaimed by  
45 the President of the United States or Congress, whichever date of  
46 termination is the latest, in such active service; provided, that any  
47 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 Korean conflict, June 23, 1950 to January 31, 1955;

4 World War II, September 16, 1940 to December 31, 1946;

5 World War I, April 6, 1917 to November 11, 1918, and in the  
6 case of service with the United States military forces in Russia,  
7 April 6, 1917 to April 1, 1920;

8 Spanish-American War, April 21, 1898 to August 13, 1898;

9 Civil War, April 15, 1861 to May 26, 1865; or, as to any  
10 subsequent war, during the period from the date of declaration of  
11 war to the date on which actual hostilities shall cease] (Deleted by  
12 amendment, P.L. , c. ) (pending before the Legislature as this  
13 bill).

14 (b) "Assessor" means the assessor, board of assessors or any  
15 other official or body of a taxing district charged with the duty of  
16 assessing real and personal property for the purpose of general  
17 taxation.

18 (c) "Collector" means the collector or receiver of taxes of a  
19 taxing district.

20 (d) "Honorably discharged or released under honorable  
21 circumstances **【**from active service in time of war,**】**" means **【**and  
22 **includes】** every form of separation from active**【**, full-time duty with  
23 military or naval pay and allowances in some branch of the**】** service  
24 in the Armed Forces of the United States **【**in time of war**】** or from  
25 military service in a reserve component thereof, other than those  
26 marked "dishonorable," "undesirable," "bad conduct," "by sentence  
27 of general court martial," "by sentence of summary court martial" or  
28 similar expression indicating that the discharge or release was not  
29 under honorable circumstances. **【A】** "Honorably discharged or  
30 released under honorable circumstances" shall not include a  
31 disenrollment certificate or other form of release terminating  
32 temporary service in **【**a military or naval branch of the armed  
33 forces**】** the Armed Forces of the United States or a reserve  
34 component thereof rendered on a voluntary and part-time basis  
35 without pay, or a release from or deferment of induction into **【**the**】**  
36 active **【**military or naval**】** service **【**shall not be deemed to be  
37 included in the aforementioned phrase**】** of the Armed Forces of the  
38 United States, or military service in a reserve component thereof.

39 (e) "Pre-tax year" means the particular calendar year  
40 immediately preceding the "tax year."

41 (f) "Resident" means one legally domiciled within the State of  
42 New Jersey. Mere seasonal or temporary residence within the State,  
43 of whatever duration, shall not constitute domicile within the State  
44 for the purposes of this act. Absence from this State for a period of  
45 12 months shall be prima facie evidence of abandonment of  
46 domicile in this State. The burden of establishing legal domicile  
47 within the State shall be upon the claimant.



1 (g) "Tax year" means the particular calendar year in which the  
2 general property tax is due and payable.

3 (h) "Veteran" means any **【citizen and】** resident of this State  
4 who served at least 90 days of active service in the Armed Forces of  
5 the United States, excluding any period of service for basic training  
6 or as a cadet or midshipman at one of the service academies, or  
7 served as a member of reserve component of the Armed Forces of  
8 the United States for entire period of which called to federal active  
9 service, not including active duty for training, and was honorably  
10 discharged or released therefrom under honorable circumstances  
11 **【from active service in time of war in any branch of the Armed**  
12 **Forces of the United States】**. A person who served fewer than 90  
13 days of active service or who served less than the entire period to  
14 which called to active service shall be classed as a veteran if that  
15 person has been honorably discharged or released under honorable  
16 circumstances from active service as a result of a service-connected  
17 disability incurred as a result of such service.

18 (i) "Veteran's deduction" means the deduction against the taxes  
19 payable by any person, allowable pursuant to this act.

20 (j) "Surviving spouse" means the surviving wife or husband of  
21 **【any of the following,】** a veteran, or of a resident of this State who  
22 died in active service in the Armed Forces of the United States or a  
23 reserve component thereof, while 【he or she】 the surviving wife or  
24 husband is a resident of this State, during widowhood or  
25 widowerhood **【**:

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

29 2. A citizen and resident of this State who has had or shall  
30 hereafter have active service in time of war in any branch of the  
31 Armed Forces of the United States and who died or shall die while  
32 on active duty in a branch of the Armed Forces of the United States;  
33 or

34 3. A citizen and resident of this State who has been or may  
35 hereafter be honorably discharged or released under honorable  
36 circumstances from active service in time of war in any branch of  
37 the Armed Forces of the United States **】**.

38 (k) "Cooperative" means a housing corporation or association  
39 incorporated or organized under the laws of New Jersey which  
40 entitles a shareholder thereof to possess and occupy for dwelling  
41 purposes a house, apartment or other structure owned or leased by  
42 the corporation or association.

43 (l) "Mutual housing corporation" means a corporation not-for-  
44 profit incorporated under the laws of New Jersey on a mutual or  
45 cooperative basis within the scope of section 607 of the "National  
46 Defense Housing Act," Pub.L.76-849 (42 U.S.C.s.1521 et seq.),

1 which acquired a National Defense Housing Project pursuant to that  
2 act.

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

4

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

7 2. Every **person** a citizen and resident of this State now or  
8 hereafter honorably discharged or released under honorable  
9 circumstances from active service in time of war in any branch of  
10 the Armed Forces of the United States **veteran** and **a** surviving  
11 spouse **as defined herein, during her widowhood or his**  
12 **widowerhood, and while a resident of this State,** shall be entitled,  
13 annually, on proper claim **being made** therefor, to a deduction  
14 from the amount of any tax bill for taxes on real **or personal**  
15 property **or both** in the sum of \$100 in tax year 2000, \$150 in tax  
16 year 2001, \$200 in tax year 2002, and \$250 in each subsequent tax  
17 year, or if the amount of any such tax shall be less than \$100 in tax  
18 year 2000, \$150 in tax year 2001, \$200 in tax year 2002, and \$250  
19 in each subsequent tax year, to a cancellation thereof.

20 (cf: P.L.2000, c.9, s.1)

21

22 5. Section 3 of P.L.1963, c.171 (C.54:4-8.12) is amended to  
23 read as follows:

24 3. No veteran's deduction from taxes assessed against real **and**  
25 **personal** property, as provided herein, shall be allowed except  
26 upon written application therefor, which application shall be on a  
27 form prescribed by the Director of the Division of Taxation, in the  
28 Department of the Treasury, and provided for the use of claimants  
29 hereunder by the governing body of the municipality constituting  
30 the taxing district in which such claim is to be filed and the  
31 application has been approved as provided in this act.

32 **An assessor shall not require the filing of an application for a**  
33 **veteran's deduction under this act of any person who has filed, or**  
34 **shall file, a claim for an exemption from taxation under chapter 184**  
35 **of the laws of 1951, on or before December 31, 1963, but shall**  
36 **approve a veteran's deduction for such person, if it appears from**  
37 **such claim for exemption that such person meets all the other**  
38 **prerequisites required by law for the approval of a claim for a**  
39 **veteran's deduction.**

40 Each assessor may at any time inquire into the right of a claimant  
41 to the continuance of a veteran's deduction **hereunder** and for that  
42 purpose he or she may require the filing of a new application or the  
43 submission of such proof as **he** shall **deem** be deemed  
44 necessary to determine the right of the claimant to continuance of  
45 such deduction. No application for a veteran's deduction based  
46 upon active service in the Armed Forces of the United States or a  
47 reserve component thereof shall be allowed unless there is annexed

1 thereto a copy **【**, which may be photostatic,**】** of the claimant's  
2 certificate of honorable discharge or **【of his certificate of】** release  
3 under honorable circumstances from **【active service in time of war**  
4 **in a branch of】** the Armed Forces of the United States or a reserve  
5 component thereof.

6 In the case of an application by a surviving spouse said  
7 application shall not be allowed unless it clearly establishes that:

8 (a) Claimant's spouse died while on active **【duty】** service in **【a**  
9 **branch of】** the Armed Forces of the United States **【**, having had  
10 active service in time of war, as herein defined, in a branch of the  
11 Armed Forces of the United States**】** or a reserve component thereof,  
12 or in the case of a surviving spouse of a veteran, claimant shall  
13 establish that the veteran was honorably discharged or released  
14 under honorable circumstances from **【active service in time of war**  
15 **in any branch of】** the Armed Forces of the United States, or a  
16 reserve component thereof; (b) claimant's spouse was a **【citizen**  
17 **and】** resident of this State at the time of death**【,】**; (c) claimant was  
18 the spouse of the veteran at the time of the veteran's death**【,】**; and  
19 (d) claimant is a resident of this State and has not remarried.

20 (cf: P.L.1997, c.30, s.1)

21  
22 6. Section 4 of P.L.1963, c.171 (C.54:4-8.13) is amended to  
23 read as follows:

24 4. An application for a veteran's deduction **【hereunder】** may be  
25 filed with the assessor of the taxing district at any time on or before  
26 December 31 of the pretax year. If so filed and approved by the  
27 assessor, he or she shall allow a veteran's deduction from taxes on  
28 the real **【or personal】** property **【**, or both,**】** assessed to the claimant  
29 in the amount **【of the claim approved by him and】** prescribed by  
30 section 2 of P.L.1963, c.171 (C.54:4-8.11). The assessor shall  
31 indicate, upon the assessment list and duplicates, (1) the veteran's  
32 deduction application approval **【thereof】** in such manner as shall be  
33 prescribed by rules of the Director of the Division of Taxation **【**,  
34 together with**】**; and (2) the proportionate share of **【such】** property  
35 deemed to be owned by the claimant for the purposes of **【this act】**  
36 establishing a claim to a veteran's deduction, if the claimant is not  
37 the sole owner thereof. **【The】** If the application **【**, if**】** is not filed  
38 with the assessor **【within the time aforementioned,】** on or before  
39 December 31 of the pretax year, it may be filed with the collector  
40 during the tax year **【and upon approval by】** for review. If the  
41 collector **【of such】** approves the application, he or she shall  
42 determine the amount of the reduction in tax to which the claimant  
43 is entitled and shall allow said amount as an offset against the tax  
44 then remaining unpaid. If the amount allowable as an offset **【shall**  
45 **exceed】** exceeds the amount of the tax then unpaid for that tax year,  
46 or if the application for a veteran's deduction is not filed with the

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1 collector until after all taxes for the tax year have been fully paid,  
2 the claimant may make application to the governing body of the  
3 municipality constituting the taxing district for the refund of any tax  
4 overpaid, but without interest, and the governing body may, in its  
5 discretion, direct the return of any tax **【deemed by it】** it deems to  
6 have been overpaid by reason of claimant's failure to make timely  
7 application for a veteran's deduction; provided, however, that an  
8 assessor, collector or governing body shall not allow an **【no】**  
9 application for a veteran's deduction for any previous tax year  
10 **【shall be allowed by any assessor, collector or governing body】**.  
11 Where an application for a veteran's deduction is filed with and  
12 allowed by a collector **【he】**, the collector shall promptly transmit  
13 such application and all exhibits attached thereto, or a **【photostatic】**  
14 copy thereof, to the assessor of the taxing district. Upon receipt  
15 thereof the assessor shall review the application and if approved by  
16 **【him】** the assessor, it shall have the same force as if originally filed  
17 with him or her.

18 (cf: P.L.1985, c.515, s.9)

19

20 7. Section 8 of P.L.1963, c.171 (C.54:4-8.17) is amended to  
21 read as follows:

22 8. No person shall be allowed a veteran's deduction from the  
23 tax assessed against real **【and personal】** property of more than \$100  
24 in the aggregate in tax year 2000, \$150 in the aggregate in tax year  
25 2001, \$200 in the aggregate in tax year 2002 and \$250 in the  
26 aggregate in any subsequent tax year, but a veteran's deduction may  
27 be claimed in any taxing district in which the claimant has taxable  
28 property and may be apportioned, at the claimant's option, between  
29 two or more taxing districts; provided such claims shall not exceed  
30 \$100 in the aggregate in tax year 2000, \$150 in the aggregate in tax  
31 year 2001, \$200 in the aggregate in tax year 2002 and \$250 in the  
32 aggregate in any subsequent tax year. If a surviving spouse **【,** as  
33 herein defined, shall have been honorably discharged or released  
34 under honorable circumstances from active service in time of war in  
35 any branch of the Armed Forces of the United States,**】** is also a  
36 veteran, the surviving spouse shall be entitled to a veteran's  
37 deduction for each status.

38 The veteran's deductions herein provided shall be in addition to  
39 any exemptions now or hereafter provided by any other statute for  
40 disabled veterans or surviving spouses **【,** as herein defined,**】** and in  
41 addition to any deductions provided under P.L.1963, c.172 (C.54:4-  
42 8.40 et seq.) for senior citizens and the permanently and totally  
43 disabled, and certain surviving spouses thereof, to which the  
44 claimant is entitled. In addition, a claimant may receive any  
45 homestead rebate or credit provided by law.

46 (cf: P.L.2000, c.9, s.2)

1       8. (New section) Notwithstanding any other law to the  
2 contrary, a resident of this State who is in active service in the  
3 Armed Forces of the United States or is a member of a reserve  
4 component thereof, and has not been discharged or released  
5 therefrom, but who otherwise qualifies as a veteran, shall be eligible  
6 for a veterans' deduction on the same basis as a veteran. Instead of  
7 the certificate of honorable discharge or release under honorable  
8 circumstances required to be provided to the assessor pursuant to  
9 section 3 of P.L.1963, c.171 (C.54:4-8.12), the claimant shall  
10 provide to the assessor, in a form and content the Adjutant General  
11 shall deem appropriate, evidence of his or her status as an active  
12 service member of the Armed Forces of the United States or as a  
13 member of a reserve component thereof.

14

15       9. Section 2 of P.L.1971, c.398 (C.54:4-3.33a) and sections 13  
16 and 14 of P.L.1963, c.171 (C.54:4-8.22 and 8.23) are repealed.

17

18       10. This act shall take effect immediately, but shall remain  
19 inoperative until the adoption of an amendment to the New Jersey  
20 Constitution by the voters of this State authorizing the provisions of  
21 this bill.

22

23

24

#### STATEMENT

25

26       This bill would broaden the eligibility for the veterans' property  
27 tax deduction and the veterans' property tax exemption by  
28 eliminating the requirement that a veteran serve during specific  
29 wars or other periods of emergency, and, in certain instances, that a  
30 veteran serve in a war zone. Instead of service during specific dates  
31 or in specific locations, the bill requires a veteran to serve for at  
32 least 90 days, exclusive of certain types of initial training, in order  
33 to be eligible for any of the primary veterans' benefits.  
34 Alternatively, the bill requires a veteran of a reserve component of  
35 the United States Armed Forces (including the National Guard) to  
36 serve the entire period to which called to federal active service,  
37 exclusive of training, in order to be eligible for the primary  
38 veterans' benefits. A veteran who is discharged as the result of a  
39 service-connected disability will be eligible even if the veteran has  
40 not completed the 90 days' service or the period to which called to  
41 federal active service.

42

43       Eligibility for the property tax deduction and the property tax  
44 exemption are contingent upon voter approval of an authorizing  
amendment to the State Constitution.