

# ASSEMBLY, No. 5429

## STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED MARCH 8, 2021

**Sponsored by:**

**Assemblyman BRIAN BERGEN**

**District 25 (Morris and Somerset)**

**Assemblyman JOHN ARMATO**

**District 2 (Atlantic)**

**Assemblyman VINCENT MAZZEO**

**District 2 (Atlantic)**

**Co-Sponsored by:**

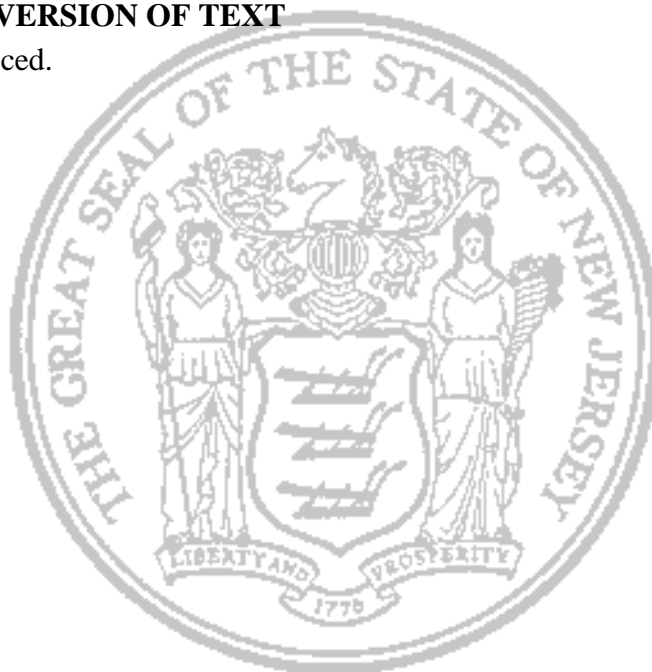
**Assemblymen Thomson, DePhillips, DiMaio, Scharfenberger, Tully and  
Assemblywoman Swain**

**SYNOPSIS**

Authorizes proportional property tax exemption for honorably discharged veterans having a service-connected permanent disability.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 6/24/2021)**

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1 AN ACT providing a proportional property tax exemption to certain  
2 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:

6

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. 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 any branch of the Armed  
13 Forces of the United States, who has been or shall be declared by  
14 the United States Department of Veterans' Affairs, its predecessor  
15 or its successor to have a service-connected permanent disability  
16 from paraplegia, sarcoidosis, hemiplegia, or osteochondritis  
17 **【resulting in permanent loss of the use of both legs, or permanent**  
18 **paralysis of both legs and lower parts of the body, or from**  
19 **hemiplegia and has permanent paralysis of one leg and one arm or**  
20 **either side of the body】**, or resulting from injury to the spinal cord,  
21 skeletal structure, or brain or from disease of the spinal cord not  
22 resulting from any form of syphilis; or from **【total】** blindness; or  
23 from amputation **【of both arms or both legs, or both hands or both**  
24 **feet, or the combination of a hand and a foot】** affecting one or more  
25 extremities; or from other service-connected permanent disability  
26 **【declared by the United States Veterans Administration or its**  
27 **successor to be a total or 100% permanent disability】**, **【and】** not so  
28 evaluated solely because of hospitalization or surgery and  
29 recuperation, sustained through enemy action, or accident, or  
30 resulting from disease contracted while in such active service, shall  
31 be exempt from taxation, on proper claim made therefor, in  
32 proportion to their percentage of service-connected permanent  
33 disability, up to and including a total or 100% permanent disability,  
34 as determined and declared by the United States Department of  
35 Veterans Affairs, or its predecessor or successor, and such  
36 exemption shall be in addition to any other exemption of such  
37 person's real and personal property which now is or hereafter shall  
38 be prescribed or allowed by the Constitution or by law but no  
39 taxpayer shall be allowed more than one exemption under this act.

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

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 spouse is the legal owner thereof and actually occupies the said  
2 dwelling house or any other dwelling house thereafter acquired.

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

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

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

35 e. Nothing in this act shall be intended to include paraplegia or  
36 hemiplegia resulting from locomotor ataxia or other forms of  
37 syphilis of the central nervous system, or from chronic alcoholism,  
38 or to include other forms of disease resulting from the veteran's own  
39 misconduct which may produce signs and symptoms similar to  
40 those resulting from paraplegia, osteochondritis, or hemiplegia.

41 (cf: P.L.2019, c.413, s.1)

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43 2. This act shall take effect immediately.

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#### STATEMENT

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48 This bill revises the current veteran's total property tax  
49 exemption provided to totally disabled, honorably-discharged

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1 veterans who received a 100% service-related disability during their  
2 service in the United States Armed Forces. Under the current law,  
3 veterans who did not receive a 100% service-related disability, but  
4 who were partially disabled during their service, are not eligible to  
5 receive a proportional property tax exemption. The bill would  
6 allow all honorably-discharged veterans who received a service-  
7 related permanent disability determination resulting from their  
8 service in the United States Armed Forces, including those who  
9 received a 100% disability determination, to receive a property tax  
10 exemption in the proportional amount of their service-related  
11 disability, as declared by the United States Department of Veterans  
12 Affairs. A veteran who was determined by the United States  
13 Department of Veterans Affairs to have a 100% service-related  
14 disability would still receive a 100% property tax exemption under  
15 the statute. However, veterans who received a service-related,  
16 permanent disability of less than 100%, as determined by the United  
17 States Department of Veterans Affairs would become eligible under  
18 the bill to receive a partial property tax exemption, the amount of  
19 which would be equal to the degree of their service-connected,  
20 service permanent disability as determined by the United States  
21 Department of Veterans Affairs.