

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, Assemblywoman Swain, Assemblymen Catalano, McGuckin, Assemblywomen Stanfield, Chaparro, Assemblymen Mukherji, S.Kean, Moen, Dancer, Assemblywoman Downey, Assemblymen Houghtaling, Rooney, Peters, Assemblywoman Reynolds-Jackson, Assemblyman Verrelli, Assemblywoman Mosquera, Assemblymen Space, Wirths, Assemblywoman Quijano, Assemblyman Peterson, Assemblywomen N.Munoz, Gove, Assemblymen Rumpf, Benson, Giblin, Mejia, Calabrese, Simonsen, McClellan, Kennedy, Assemblywoman Jimenez, Assemblymen Auth, Johnson, Spearman, Assemblywoman McKnight, Assemblyman Clifton, Assemblywomen DeFuccio, DiMaso, Assemblymen Moriarty, Caputo and Zwicker

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: 11/15/2021)

1 AN ACT providing a proportional property tax exemption to certain
2 disabled veterans and amending P.L.1948, c.259.

3
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

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.