

ASSEMBLY, No. 2552

STATE OF NEW JERSEY

INTRODUCED DECEMBER 16, 1996

By Assemblyman WISNIEWSKI

1 AN ACT concerning certain personal property tax exemptions for the
2 surviving spouses of certain veterans and amending P.L.1948,
3 c.259.

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

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

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

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

Matter underlined thus is new matter.

1 b. (1) The surviving spouse of any such citizen and resident of this
2 State, who at the time of death was entitled to the exemption provided
3 under this act, shall be entitled, on proper claim made therefor, to the
4 same exemption as the deceased had, during the surviving spouse's
5 widowhood or widowerhood, as the case may be, and while a resident
6 of this State, for the time that the surviving spouse is the legal owner
7 thereof and actually occupies the said dwelling house or any other
8 dwelling house thereafter acquired.

9 (2) Notwithstanding the provisions of paragraph (1) of this
10 subsection to the contrary, the surviving spouse of any such citizen
11 and resident of this State who at the time of death had a condition
12 that, subsequent to the death thereof, is determined by the United
13 States Department of Veterans' Affairs or its successor to constitute
14 a total or 100% permanent disability, shall be entitled, on proper claim
15 made therefor, to the exemption from taxation provided for in
16 subsection a. of this section during the surviving spouse's widowhood
17 or widowerhood, as the case may be, and while a resident of this State,
18 for the time that the surviving spouse is the legal owner thereof and
19 actually occupies the dwelling house or any other dwelling house
20 thereafter acquired.

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

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

43 e. Nothing in this act shall be intended to include paraplegia or
44 hemiplegia resulting from locomotor ataxia or other forms of syphilis
45 of the central nervous system, or from chronic alcoholism, or to
46 include other forms of disease resulting from the veteran's own

1 misconduct which may produce signs and symptoms similar to those
2 resulting from paraplegia, osteochondritis, or hemiplegia.
3 (cf: P.L.1985, c.515, s.2)

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5 2. This act shall take effect immediately.

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STATEMENT

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10 This bill broadens the criteria, under certain circumstances, for
11 eligibility for the total exemption from personal property taxes for the
12 surviving spouse of certain veterans.

13 Specifically, the bill provides that the surviving spouse of any
14 citizen and resident of this State, who served in the armed forces of
15 the United States in time of war and was honorably discharged and
16 who at the time of death had a condition that, subsequent to the death
17 thereof, is determined by the United States Department of Veterans'
18 Affairs or its successor to constitute a total or 100% permanent
19 disability, shall be entitled, on proper claim made therefor, to the total
20 personal property tax exemption during the surviving spouse's
21 widowhood or widowerhood, as the case may be, and while a resident
22 of this State, for the time that the surviving spouse is the legal owner
23 thereof and actually occupies the dwelling house or any other dwelling
24 house thereafter acquired.

25 Under current law, only the surviving spouse of a veteran who has
26 been declared totally disabled by the federal government at the time of
27 death is entitled to the total personal property tax exemption.

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32 Broadens the criteria, under certain circumstances, for eligibility for
33 total exemption from personal property taxes for the surviving spouses
34 of certain veterans.