

**ASSEMBLY, No. 4231**

---

**STATE OF NEW JERSEY**

**217th LEGISLATURE**

---

INTRODUCED OCTOBER 7, 2016

**Sponsored by:**

**Assemblyman SEAN T. KEAN**

**District 30 (Monmouth and Ocean)**

**Assemblywoman BETTYLOU DECROCE**

**District 26 (Essex, Morris and Passaic)**

**SYNOPSIS**

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

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 10/28/2016)**

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 at  
11 some time during one of the following periods:

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

24 Operation "Enduring Freedom", on or after September 11, 2001,  
25 who served in a theater of operation and in direct support of that  
26 operation for a period, continuously or in the aggregate, of at least  
27 14 days in such active service commencing on or before the date the  
28 President of the United States or the United States Secretary of  
29 Defense designates as the termination date of that operation;  
30 provided, that any person receiving an actual service-incurred injury  
31 or disability while engaged in such service shall be classed as a  
32 veteran whether or not that person has completed the 14 days'  
33 service as herein provided;

34 Operation "Restore Hope" in Somalia, on or after December 5,  
35 1992, or the date of inception of that operation as proclaimed by the  
36 President of the United States or Congress, whichever date is  
37 earliest, who has served in Somalia or on board any ship actively  
38 engaged in patrolling the territorial waters of that nation for a  
39 period, continuously or in the aggregate, of at least 14 days in such  
40 active service commencing on or before March 31, 1994; provided  
41 that any person receiving an actual service-incurred injury or  
42 disability shall be classed as a veteran whether or not that person  
43 has completed the 14-day service as herein provided;

44 Operations "Joint Endeavor" and "Joint Guard" in the Republic  
45 of Bosnia and Herzegovina, on or after November 20, 1995, who

**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 served in such active service in direct support of one or both of the  
2 operations for at least 14 days, continuously or in the aggregate,  
3 commencing on or before June 20, 1998, and (1) was deployed in  
4 that nation or in another area in the region, or (2) was on board a  
5 United States naval vessel operating in the Adriatic Sea, or (3)  
6 operated in airspace above the Republic of Bosnia and  
7 Herzegovina; provided that any person receiving an actual service-  
8 incurred injury or disability shall be classed as a veteran whether or  
9 not that person completed the 14-day service requirement;

10 Operation Northern Watch and Operation Southern Watch, on or  
11 after August 27, 1992, or the date of inception of that operation, as  
12 proclaimed by the President of the United States, Congress or  
13 United States Secretary of Defense, whichever date of inception is  
14 earliest, who served in the theater of operation, including in the  
15 Arabian peninsula and the Persian Gulf, and in direct support of that  
16 operation for a period, continuously or in the aggregate, of at least  
17 14 days in such active service, commencing on or before the date of  
18 termination as proclaimed by the President of the United States,  
19 Congress or United States Secretary of Defense, whichever date of  
20 termination is the latest; provided, that any person receiving an  
21 actual service-incurred injury or disability while engaged in such  
22 service shall be classed as a veteran whether or not that person has  
23 completed the 14 days' service as herein provided;

24 Operation "Desert Shield/Desert Storm" mission in the Arabian  
25 peninsula and the Persian Gulf, on or after August 2, 1990 or the  
26 date of inception of that operation, as proclaimed by the President  
27 of the United States or Congress, whichever date of inception is  
28 earliest, who has served in the Arabian peninsula or on board any  
29 ship actively engaged in patrolling the Persian Gulf for a period,  
30 continuous or in the aggregate, of at least 14 days commencing on  
31 or before the date of termination of that mission, as proclaimed by  
32 the President of the United States or Congress, whichever date of  
33 termination is the latest, in such active service; provided, that any  
34 person receiving an actual service-incurred injury or disability shall  
35 be classed as a veteran whether or not that person has completed the  
36 14 days' service as herein provided;

37 The Panama peacekeeping mission, on or after December 20,  
38 1989 or the date of inception of that mission, as proclaimed by the  
39 President of the United States or Congress, whichever date of  
40 inception is earliest, who has served in Panama or on board any ship  
41 actively engaged in patrolling the territorial waters of that nation for  
42 a period, continuous or in the aggregate, of at least 14 days  
43 commencing on or before January 31, 1990 or the date of  
44 termination of that mission, as proclaimed by the President of the  
45 United States or Congress, whichever date of termination is the  
46 latest, in such active service; provided, that any person receiving an  
47 actual service-incurred injury or disability shall be classed as a  
48 veteran whether or not that person has completed the 14 days'

1 service as herein provided;

2 The Grenada peacekeeping mission, on or after October 23,  
3 1983, who has served in Grenada or on board any ship actively  
4 engaged in patrolling the territorial waters of that nation for a  
5 period, continuous or in the aggregate, of at least 14 days  
6 commencing on or before November 21, 1983 or the date of  
7 termination of that mission as proclaimed by the President of the  
8 United States or Congress, whichever date of termination is the  
9 latest, in such active service; provided, that any person receiving an  
10 actual service-incurred injury or disability shall be classed as a  
11 veteran whether or not that person has completed the 14 days'  
12 service as herein provided;

13 The Lebanon peacekeeping mission, on or after September 26,  
14 1982, who has served in Lebanon or on board any ship actively  
15 engaged in patrolling the territorial waters of that nation for a  
16 period, continuous or in the aggregate, of at least 14 days  
17 commencing on or before December 1, 1987 or the date of  
18 termination of that mission, as proclaimed by the President of the  
19 United States or Congress, whichever date of termination is the  
20 latest, in such active service; provided, that any person receiving an  
21 actual service-incurred injury or disability shall be classed as a  
22 veteran whether or not that person has completed the 14 days'  
23 service as herein provided;

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

25 The Lebanon crisis, on or after July 1, 1958, who has served in  
26 Lebanon or on board any ship actively engaged in patrolling the  
27 territorial waters of that nation for a period, continuous or in the  
28 aggregate, of at least 14 days commencing on or before November  
29 1, 1958 or the date of termination of that conflict, as proclaimed by  
30 the President of the United States or Congress, whichever date of  
31 termination is the latest, in such active service; provided, that any  
32 person receiving an actual service-incurred injury or disability shall  
33 be classed as a veteran whether or not that person has completed the  
34 14 days' service as herein provided;

35 The Korean conflict, June 23, 1950 to January 31, 1955;

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

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

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

41 Civil War, April 15, 1861 to May 26, 1865; or, as to any  
42 subsequent war, during the period from the date of declaration of  
43 war to the date on which actual hostilities shall cease.

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

48 (c) "Collector" means the collector or receiver of taxes of a

1   taxing district.

2       (d) "Honorably discharged or released under honorable  
3   circumstances from active service in time of war," means and  
4   includes every form of separation from active, full-time duty with  
5   military or naval pay and allowances in some branch of the Armed  
6   Forces of the United States in time of war, other than those marked  
7   "dishonorable," "undesirable," "bad conduct," "by sentence of  
8   general court martial," "by sentence of summary court martial" or  
9   similar expression indicating that the discharge or release was not  
10   under honorable circumstances. A disenrollment certificate or other  
11   form of release terminating temporary service in a military or naval  
12   branch of the armed forces rendered on a voluntary and part-time  
13   basis without pay, or a release from or deferment of induction into  
14   the active military or naval service shall not be deemed to be  
15   included in the aforementioned phrase.

16       (e) "Pre-tax year" means the particular calendar year  
17   immediately preceding the "tax year."

18       (f) "Resident" means one legally domiciled within the State of  
19   New Jersey. Mere seasonal or temporary residence within the State,  
20   of whatever duration, shall not constitute domicile within the State  
21   for the purposes of this act. Absence from this State for a period of  
22   12 months shall be prima facie evidence of abandonment of  
23   domicile in this State. The burden of establishing legal domicile  
24   within the State shall be upon the claimant.

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

27       (h) "Veteran" means any citizen and resident of this State  
28   honorably discharged or released under honorable circumstances  
29   from active service in time of war in any branch of the Armed  
30   Forces of the United States.

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

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

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

39       2. A citizen and resident of this State who has had or shall  
40   hereafter have active service in time of war in any branch of the  
41   Armed Forces of the United States and who died or shall die while  
42   on active duty in a branch of the Armed Forces of the United States;  
43   or

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

48       (k) "Cooperative" means a housing corporation or association

1 incorporated or organized under the laws of New Jersey which  
2 entitles a shareholder thereof to possess and occupy for dwelling  
3 purposes a house, apartment or other structure owned or leased by  
4 the corporation or association.

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

11 (m) "Continuing care retirement community" means a residential  
12 facility primarily for retired persons where lodging and nursing,  
13 medical or other health related services at the same or another  
14 location are provided as continuing care to a resident of the facility  
15 pursuant to an agreement effective for the life of the resident and in  
16 consideration of the payment of an entrance fee with or without  
17 other periodic charges, which agreement requires the individual to  
18 bear a share of the property taxes that are assessed upon the  
19 continuing care retirement community, if a share is attributable to  
20 the unit that the resident occupies.

21 (cf: P.L.2005, c.64, s.5)

22  
23 2. Section 2 of P.L.1963, c.171 (C:54:4-8.11) is amended to  
24 read as follows:

25 2. Every person a citizen and resident of this State now or  
26 hereafter honorably discharged or released under honorable  
27 circumstances from active service in time of war in any branch of  
28 the Armed Forces of the United States and a surviving spouse as  
29 defined herein, during her widowhood or his widowerhood, and  
30 while a resident of this State, shall be entitled, annually, on proper  
31 claim being made therefor, to a deduction from the amount of any  
32 tax bill for taxes on real or personal property or both in the sum of  
33 \$100 in tax year 2000, \$150 in tax year 2001, \$200 in tax year  
34 2002, and \$250 in each subsequent tax year, or if the amount of any  
35 such tax shall be less than \$100 in tax year 2000, \$150 in tax year  
36 2001, \$200 in tax year 2002, and \$250 in each subsequent tax year,  
37 to a cancellation thereof. A person otherwise eligible for the  
38 veterans' deduction who is a resident of a continuing care  
39 retirement community shall be entitled to claim the deduction to the  
40 extent of the share of the taxes assessed against the real property of  
41 the continuing care retirement community that is attributable to the  
42 unit that the resident occupies.

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

44  
45 3. Section 6 of P.L.1963, c.171 (C.54:4-8.15) is amended to  
46 read as follows:

47 6. Every fact essential to support a claim for a veteran's  
48 deduction hereunder shall exist on October 1 of the pretax year and

1 in the case of an application by a veteran such application shall  
2 establish that the claimant was, on October 1 of the pretax year, (a)  
3 a veteran, as herein defined, (b) the owner of the legal title to the  
4 property as to which the veteran's deduction is claimed and (c) a  
5 citizen and resident of this State and, in the case of an application  
6 by a surviving spouse, as herein defined, such application shall  
7 establish that the surviving spouse was, on October 1 of the pretax  
8 year, (a) the owner of the legal title to the property as to which the  
9 veteran's deduction is claimed, (b) that he or she has not remarried  
10 and (c) that he or she is a resident of this State. For purposes of  
11 establishing a claim, a tenant shareholder in a cooperative or a  
12 mutual housing corporation shall be deemed the owner of legal title  
13 to his proportionate share of the taxable value of the real property  
14 of the corporation or any other entity holding title. For the purpose  
15 of establishing a claim, a resident of a continuing care retirement  
16 community shall be deemed the owner of legal title to the share of  
17 the taxable value of the real property of the continuing care  
18 retirement community that is attributable to the unit that the  
19 resident occupies.

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

21

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

24 9. Where title to property as to which a veteran's deduction is  
25 claimed is held by claimant and another or others, either as tenants  
26 in common or as joint tenants, a claimant shall not be allowed a  
27 veteran's deduction in an amount in excess of his or her  
28 proportionate share of the taxes assessed against said property,  
29 which proportionate share, for the purposes of this act, shall be  
30 deemed to be equal to that of each of the other tenants, unless the  
31 conveyance under which title is held specifically provides unequal  
32 interests, in which event claimant's interest shall be as specifically  
33 established in said conveyance. Property held by husband and wife,  
34 as tenants by the entirety, shall be deemed to be wholly owned by  
35 each tenant. Nothing herein shall preclude more than one tenant,  
36 whether title be held in common, joint tenancy or by the entirety,  
37 from claiming a veteran's deduction from the tax assessed against  
38 the property so held. Right to claim a veteran's deduction  
39 hereunder shall extend to property title to which is held by a  
40 partnership, to the extent of the claimant's interest as a partner  
41 therein, and by a guardian, trustee, committee, conservator or other  
42 fiduciary for any person who would otherwise be entitled to claim a  
43 veteran's deduction hereunder, but not to property the title to which  
44 is held by a corporation, except that a tenant shareholder in a  
45 cooperative or mutual housing corporation shall be entitled to claim  
46 a veteran's deduction to the extent of his proportionate share of the  
47 taxes assessed against the real property of the corporation or any  
48 other entity holding title, and except that a resident of a continuing

1 care retirement community shall be entitled to claim a veterans'  
2 deduction to the extent of the share of the taxes assessed against the  
3 real property of the continuing care retirement community that is  
4 attributable to the unit that the resident occupies.

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

6  
7 5. Section 1 of P.L.1948, c.259 (C.54:4-3.30) is amended to read  
8 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 time of war, in any branch of  
13 the Armed Forces of the United States, who has been or shall be  
14 declared by the United States Veterans Administration or its  
15 successor to have a service-connected disability from paraplegia,  
16 sarcoidosis, osteochondritis resulting in permanent loss of the use of  
17 both legs, or permanent paralysis of both legs and lower parts of the  
18 body, or from hemiplegia and has permanent paralysis of one leg  
19 and one arm or either side of the body, resulting from injury to the  
20 spinal cord, skeletal structure, or brain or from disease of the spinal  
21 cord not resulting from any form of syphilis; or from total  
22 blindness; or from amputation of both arms or both legs, or both  
23 hands or both feet, or the combination of a hand and a foot; or from  
24 other service-connected disability declared by the United States  
25 Veterans Administration or its successor to be a total or 100%  
26 permanent disability, and not so evaluated solely because of  
27 hospitalization or surgery and recuperation, sustained through  
28 enemy action, or accident, or resulting from disease contracted  
29 while in such active service, shall be exempt from taxation, on  
30 proper claim made therefor, and such exemption shall be in addition  
31 to any other exemption of such person's real and personal property  
32 which now is or hereafter shall be prescribed or allowed by the  
33 Constitution or by law but no taxpayer shall be allowed more than  
34 one exemption under this act.

35 A person otherwise eligible for the exemption who is a resident  
36 of a continuing care retirement community shall be entitled to claim  
37 the exemption to the extent of the share of the taxes assessed  
38 against the real property of the continuing care retirement  
39 community that is attributable to the unit that the resident occupies.

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  
46 spouse is the legal owner thereof and actually occupies the said  
47 dwelling house or any other dwelling house thereafter acquired. A  
48 surviving spouse otherwise entitled to the exemption who is a



1 resident of a continuing care retirement community shall be entitled  
2 to claim the exemption to the extent of the share of the taxes  
3 assessed against the real property of the continuing care retirement  
4 community that is attributable to the unit that the surviving spouse  
5 occupies.

6 (2) The surviving spouse of any citizen and resident of this State  
7 who was honorably discharged and, after the citizen and resident's  
8 death, is declared to have suffered a service-connected disability as  
9 provided in subsection a. of this section, shall be entitled, on proper  
10 claim made therefor, to the same exemption the deceased would  
11 have become eligible for. The exemption shall continue during the  
12 surviving spouse's widowhood or widowerhood, as the case may be,  
13 and while a resident of this State, for the time that the surviving  
14 spouse is the legal owner thereof and actually occupies the dwelling  
15 house or any other dwelling house thereafter acquired. A surviving  
16 spouse otherwise entitled to the exemption who is a resident of a  
17 continuing care retirement community shall be entitled to claim the  
18 exemption to the extent of the share of the taxes assessed against  
19 the real property of the continuing care retirement community that  
20 is attributable to the unit that the surviving spouse occupies.

21 c. The surviving spouse of any citizen and resident of this  
22 State, who died in active service in time of war in any branch of the  
23 Armed Forces of the United States, shall be entitled, on proper  
24 claim made therefor, to an exemption from taxation on the dwelling  
25 house and lot or curtilage whereon the same is erected, during the  
26 surviving spouse's widowhood or widowerhood, as the case may be,  
27 and while a resident of this State, for the time that the surviving  
28 spouse is the legal owner thereof and actually occupies the said  
29 dwelling or any other dwelling house thereafter acquired. A  
30 surviving spouse otherwise entitled to the exemption who is a  
31 resident of a continuing care retirement community shall be entitled  
32 to claim the exemption to the extent of the share of the taxes  
33 assessed against the real property of the continuing care retirement  
34 community that is attributable to the unit that the surviving spouse  
35 occupies.

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

1 otherwise entitled to the exemption who is a resident of a  
2 continuing care retirement community shall be entitled to claim the  
3 exemption to the extent of the share of the taxes assessed against  
4 the real property of the continuing care retirement community that  
5 is attributable to the unit that the surviving spouse occupies.

6 e. Nothing in this act shall be intended to include paraplegia or  
7 hemiplegia resulting from locomotor ataxia or other forms of  
8 syphilis of the central nervous system, or from chronic alcoholism,  
9 or to include other forms of disease resulting from the veteran's own  
10 misconduct which may produce signs and symptoms similar to  
11 those resulting from paraplegia, osteochondritis, or hemiplegia.

12 (cf: P.L.2007, c.317, s.1)

13  
14 6. Section 2 of P.L.1948, c.259 (C.54:4-3.31) is amended to  
15 read as follows:

16 2. All exemptions from taxation under P.L.1948, c.259  
17 (C.54:4-3.30 et seq.) shall be allowed by the assessor upon the  
18 filing with him of a claim in writing under oath, made by or on  
19 behalf of the person claiming the same, showing the right to the  
20 exemption, briefly describing the property for which exemption is  
21 claimed and having annexed thereto a certificate of the claimant's  
22 honorable discharge or release under honorable circumstances, from  
23 active service, in time of war, in any branch of the armed forces and  
24 a certificate from the United States Veterans Administration or its  
25 successor, certifying to a service-connected disability of such  
26 claimant of the character described in section 1 of P.L.1948, c.259  
27 (C.54:4-3.30). In the case of a claim by a surviving spouse of such  
28 veteran, the claimant shall establish in writing under oath that the  
29 claimant is the owner of the legal title to the premises on which  
30 exemption is claimed; that the claimant occupies the dwelling house  
31 on said premises as the claimant's legal residence in this State; that  
32 the veteran shall have been declared, either during the veteran's  
33 lifetime or after the veteran's death, by the United States Veterans  
34 Administration to have or to have had a service-connected disability  
35 of a character described in this act, or, in the case of a claim for an  
36 exemption under subsection c. of section 1 of P.L.1948, c.259  
37 (C.54:4-3.30), that the veteran shall have been declared to have died  
38 in active service in time of war; that the veteran was entitled to an  
39 exemption provided for in this act, except for an exemption under  
40 paragraph (2) of subsection b. and subsection c. of section 1 hereof,  
41 at the time of death; and that the claimant is a resident of this State  
42 and has not remarried. Such exemptions shall be allowed and  
43 prorated by the assessor for the remainder of any taxable year from  
44 the date the claimant shall have acquired title to the real property  
45 intended to be exempt by this act. Where a portion of a multiple-  
46 family building or structure occupied by the claimant is the subject  
47 of such exemption, the assessor shall aggregate the assessment on  
48 the lot or curtilage and building or structure and allow an exemption

1 of that percentage of the aggregate assessment as the value of the  
2 portion of the building or structure occupied by the claimant bears  
3 to the value of the entire building or structure.

4 For the purpose of establishing a claim, a resident of a  
5 continuing care retirement community shall be deemed the owner of  
6 legal title to the share of the taxable value of the real property of the  
7 continuing care retirement community that is attributable to the unit  
8 that the resident occupies.

9 (cf: P.L.2007, c.317, s.2)

10  
11 7. Section 4 of P.L.1948, c.259 (C.54:4-3.33) is amended to  
12 read as follows:

13 4. Dwelling house," as used in **【this act】** P.L.1948, c.259  
14 (C.54:4-3.30 et al.), shall mean any one-family building or structure  
15 or any unit of a horizontal property regime established pursuant to  
16 the "Horizontal Property Act," P.L.1963, c.168 (C.46:8A-1 et seq.)  
17 or any unit of a condominium property established pursuant to the  
18 "Condominium Act," P.L.1969, c.257 (C.46:8B-1 et seq.) owned  
19 and occupied by a claimant as his legal residence in this State, or a  
20 unit in a continuing care retirement community occupied by a  
21 claimant as his legal residence in this State, or where a multiple-  
22 family building or structure is owned by a claimant, then that  
23 portion thereof which is occupied by the claimant as his legal  
24 residence in this State, and includes any outhouses or appurtenances  
25 belonging thereto or usually enjoyed therewith.

26 (cf: P.L.1977, c.293, s.1)

27  
28 8. Section 2 of P.L.1971, c.398 (C.54:4-3.33a) is amended to  
29 read as follows:

30 2. For the purposes of **【this act】** P.L.1971, c.398 and **【the act**  
31 **hereby amended and supplemented】** P.L.1948, c.259 (C.54:4-3.30  
32 et al.):

33 "active service in time of war" means the periods of time set  
34 forth in section 1(a) of chapter 171 of the laws of 1963, and chapter  
35 165 of the laws of 1965, except that "active service in time of war"  
36 for World War II means active service at some time during  
37 December 7, 1941 to December 31, 1946, and

38 "continuing care retirement community" means a residential  
39 facility primarily for retired persons where lodging and nursing,  
40 medical, or other health related services at the same or another  
41 location are provided as continuing care to a resident of the facility  
42 pursuant to an agreement effective for the life of the resident and in  
43 consideration of the payment of an entrance fee with or without  
44 other periodic charges, which agreement requires the individual to  
45 bear a share of the property taxes that are assessed upon the  
46 continuing care retirement community, if a share is attributable to  
47 the unit that the resident occupies.

48 (cf: P.L.1971, c.398, s.2)

1       9. This act shall take effect immediately, but shall remain  
2 inoperative until the approval by the voters of a constitutional  
3 amendment authorizing veterans, honorably discharged or released  
4 under honorable circumstances from active service in time of war,  
5 who are residents of continuing care retirement communities, and  
6 their surviving spouses, to receive the veterans' property tax  
7 deduction or total property tax exemption, as appropriate, provided  
8 for in this act.

9  
10  
11                                       STATEMENT  
12

13       This bill would extend the \$250 property tax deduction, and the  
14 total property tax exemption, now granted to honorably discharged  
15 veterans and their surviving spouses on the homes that they own, to  
16 residential units in continuing care retirement communities.  
17 Veterans, and their surviving spouses, who reside in continuing care  
18 retirement communities do not qualify for the \$250 property tax  
19 deduction or the total property tax exemption because these  
20 veterans do not own the units in which they reside.

21       The bill will not become operative until the approval by the  
22 voters of a constitutional amendment authorizing veterans  
23 honorably discharged or released under honorable circumstances  
24 from active service in time of war who are residents of continuing  
25 care retirement communities and their surviving spouses to receive  
26 the veterans' property tax deduction and the veterans' total property  
27 tax exemption.