

# ASSEMBLY, No. 1268

## STATE OF NEW JERSEY 218th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2018 SESSION

**Sponsored by:**

**Assemblywoman CLEOPATRA G. TUCKER**

**District 28 (Essex)**

**Assemblyman TIM EUSTACE**

**District 38 (Bergen and Passaic)**

**Assemblyman HERB CONAWAY, JR.**

**District 7 (Burlington)**

**Assemblywoman PAMELA R. LAMPITT**

**District 6 (Burlington and Camden)**

**Assemblywoman ANNETTE QUIJANO**

**District 20 (Union)**

**Co-Sponsored by:**

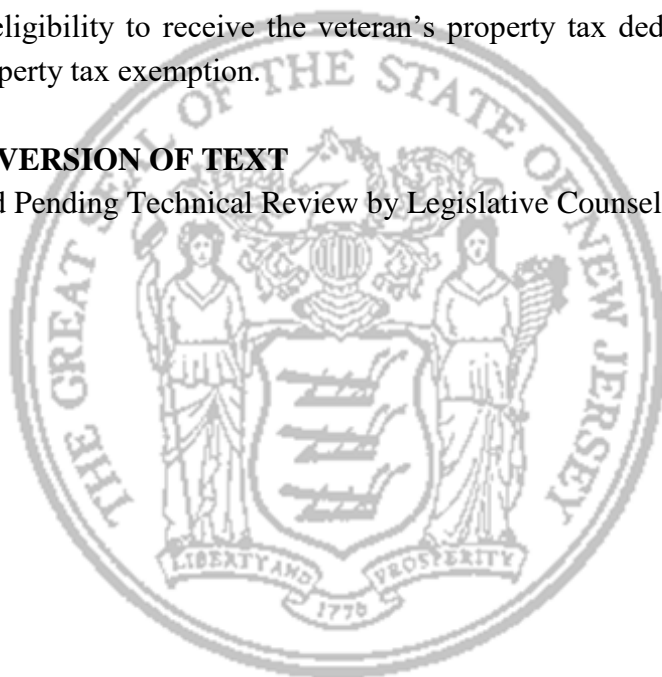
**Assemblymen Benson, Webber and Assemblywoman Pinkin**

**SYNOPSIS**

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

**CURRENT VERSION OF TEXT**

Introduced Pending Technical Review by Legislative Counsel.



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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】** resident  
40 of this State, who at the time of death was entitled to the exemption  
41 provided under this act, shall be entitled, on proper claim made  
42 therefor, to the same exemption **【as the deceased had】**, during the  
43 surviving spouse's widowhood or widowerhood **【, as the case may**

**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 be,] and while a resident of this State, [for the time] provided that  
2 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

1 or hemiplegia resulting from locomotor ataxia or other forms of  
2 syphilis of the central nervous system, or from chronic alcoholism,  
3 or to include other forms of disease resulting from the veteran's own  
4 misconduct which may produce signs and symptoms similar to  
5 those resulting from paraplegia, osteochondritis, or hemiplegia】  
6 (Deleted by amendment, P.L. , c. ) (pending before the  
7 Legislature as this bill).  
8 (cf: P.L.2007, c.317, s.1)  
9

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

12 2. 【All exemptions from taxation under P.L.1948, c.259  
13 (C.54:4-3.30 et seq.) shall be allowed by the assessor upon the  
14 filing with him of a claim in writing under oath, made by or on  
15 behalf of the person claiming the same, showing the right to the  
16 exemption, briefly describing】 A municipal tax assessor shall allow  
17 an exemption under section 1 of P.L.1948, c.259 (C.54:4-3.30) to a  
18 claimant when the claimant, or a person acting on behalf of the  
19 claimant, files with the assessor a claim in writing under oath that  
20 contains: (1) a brief description of the property for which exemption  
21 is claimed 【and having annexed thereto】 ; (2) a certificate of the  
22 claimant's honorable discharge or release under honorable  
23 circumstances 【,】 from active service 【, in time of war,】 in 【any  
24 branch of the armed forces】 the Armed Forces of the United States  
25 or a reserve component thereof; and (3) a certificate from the  
26 United States 【Veterans Administration】 Department of Veterans'  
27 Affairs or its successor, certifying to a service-connected disability  
28 of 【such】 the claimant of the character described in section 1 of  
29 P.L.1948, c.259 (C.54:4-3.30). In the case of a claim by a surviving  
30 spouse of such veteran, the claimant shall establish in writing under  
31 oath that (1) the claimant is the owner of the legal title to the  
32 premises on which exemption is claimed; (2) that the claimant  
33 occupies the dwelling house on said premises as the claimant's legal  
34 residence in this State; (3) that the veteran 【shall have been】 was  
35 declared, either during the veteran's lifetime or after the veteran's  
36 death, by the United States 【Veterans Administration】 Department  
37 of Veterans' Affairs to have or to have had a service-connected  
38 disability of a character described in 【this act】 section 1 of  
39 P.L.1948, c.259 (C.54:4-3.30), or, in the case of a claim for an  
40 exemption under subsection c. of 【section 1 of P.L.1948, c.259  
41 (C.54:4-3.30)】 that section, that the veteran 【shall have been】 was  
42 declared to have died in active service 【in time of war】; (4) that the  
43 veteran was entitled to an exemption provided 【for in this act】  
44 under section 1 of P.L.1948, c.259 (C.54:4-3.30), except for an  
45 exemption under paragraph (2) of subsection b. and subsection c. or  
46 d. of section 1 【hereof】 of that section, at the time of death; and (5)

1 that the claimant is a resident of this State and has not remarried.  
2 **【Such exemptions】** Exemptions provided for under section 1 of  
3 P.L.1948, c.259 (C.54:4-3.30 et seq.) shall be allowed and prorated  
4 by the assessor for the remainder of any taxable year from the date  
5 the claimant shall have acquired title to the real property intended to  
6 be exempt by this act. Where a portion of a multiple-family  
7 building or structure occupied by the claimant is the subject of such  
8 exemption, the assessor shall aggregate the assessment on the lot or  
9 curtilage and building or structure and allow an exemption of that  
10 percentage of the aggregate assessment as the value of the portion  
11 of the building or structure occupied by the claimant bears to the  
12 value of the entire building or structure.  
13 (cf: P.L.2007, c.317, s.2)  
14

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

17 1. (a) **【**"Active service in time of war" means active service at  
18 some time 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 Operation "Enduring Freedom", on or after September 11, 2001,  
32 who served in a theater of operation and in direct support of that  
33 operation for a period, continuously or in the aggregate, of at least  
34 14 days in such active service commencing on or before the date the  
35 President of the United States or the United States Secretary of  
36 Defense designates as the termination date of that operation;  
37 provided, that any person receiving an actual service-incurred injury  
38 or disability while engaged in such service shall be classed as a  
39 veteran whether or not that person has completed the 14 days'  
40 service as herein provided;

41 Operation "Restore Hope" in Somalia, on or after December 5,  
42 1992, or the date of inception of that operation as proclaimed by the  
43 President of the United States or Congress, whichever date is  
44 earliest, who has served in Somalia or on board any ship actively  
45 engaged in patrolling the territorial waters of that nation for a  
46 period, continuously or in the aggregate, of at least 14 days in such  
47 active service commencing on or before March 31, 1994; provided  
48 that any person receiving an actual service-incurred injury or

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1 disability shall be classed as a veteran whether or not that person  
2 has completed the 14-day service as herein provided;

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

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

28 Operation "Desert Shield/Desert Storm" mission in the Arabian  
29 peninsula and the Persian Gulf, on or after August 2, 1990 or the  
30 date of inception of that operation, as proclaimed by the President  
31 of the United States or Congress, whichever date of inception is  
32 earliest, who has served in the Arabian peninsula or on board any  
33 ship actively engaged in patrolling the Persian Gulf for a period,  
34 continuous or in the aggregate, of at least 14 days commencing on  
35 or before the date of termination of that mission, as proclaimed by  
36 the President of the United States or Congress, whichever date of  
37 termination is the latest, in such active service; provided, that any  
38 person receiving an actual service-incurred injury or disability shall  
39 be classed as a veteran whether or not that person has completed the  
40 14 days' service as herein provided;

41 The Panama peacekeeping mission, on or after December 20,  
42 1989 or the date of inception of that mission, as proclaimed by the  
43 President of the United States or Congress, whichever date of  
44 inception is earliest, who has served in Panama or on board any ship  
45 actively engaged in patrolling the territorial waters of that nation for  
46 a period, continuous or in the aggregate, of at least 14 days  
47 commencing on or before January 31, 1990 or the date of  
48 termination of that mission, as proclaimed by the President of the

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1 United States or Congress, whichever date of termination is the  
2 latest, in such active service; provided, that any person receiving an  
3 actual service-incurred injury or disability shall be classed as a  
4 veteran whether or not that person has completed the 14 days'  
5 service as herein provided;

6 The Grenada peacekeeping mission, on or after October 23,  
7 1983, who has served in Grenada or on board any ship actively  
8 engaged in patrolling the territorial waters of that nation for a  
9 period, continuous or in the aggregate, of at least 14 days  
10 commencing on or before November 21, 1983 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 Lebanon peacekeeping mission, on or after September 26,  
18 1982, who has served in Lebanon 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 December 1, 1987 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 Vietnam conflict, December 31, 1960, to May 7, 1975;

29 The Lebanon crisis, on or after July 1, 1958, who has served in  
30 Lebanon or on board any ship actively engaged in patrolling the  
31 territorial waters of that nation for a period, continuous or in the  
32 aggregate, of at least 14 days commencing on or before November  
33 1, 1958 or the date of termination of that conflict, as proclaimed by  
34 the President of the United States or Congress, whichever date of  
35 termination is the latest, in such active service; provided, that any  
36 person receiving an actual service-incurred injury or disability shall  
37 be classed as a veteran whether or not that person has completed the  
38 14 days' service as herein provided;

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

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

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

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

45 Civil War, April 15, 1861 to May 26, 1865; or, as to any  
46 subsequent war, during the period from the date of declaration of  
47 war to the date on which actual hostilities shall cease **】** (Deleted by

1 amendment, P.L. , c. ) (pending before the Legislature as this  
2 bill).

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

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

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

28 (e) "Pre-tax year" means the particular calendar year  
29 immediately preceding the "tax year."

30 (f) "Resident" means one legally domiciled within the State of  
31 New Jersey. Mere seasonal or temporary residence within the State,  
32 of whatever duration, shall not constitute domicile within the State  
33 for the purposes of this act. Absence from this State for a period of  
34 12 months shall be prima facie evidence of abandonment of  
35 domicile in this State. The burden of establishing legal domicile  
36 within the State shall be upon the claimant.

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

39 (h) "Veteran" means any **【**citizen and**】** resident of this State  
40 who served at least 90 days of active service in the Armed Forces of  
41 the United States, excluding any period of service for basic training  
42 or as a cadet or midshipman at one of the service academies, or  
43 served as a member of a reserve component of the Armed Forces of  
44 the United States for an entire period for which called to federal  
45 active service, not including active duty for training, and was  
46 honorably discharged or released therefrom under honorable  
47 circumstances **【**from active service in time of war in any branch of



1 the Armed Forces of the United States**】**. A person who served fewer  
2 than 90 days of active service or who served less than the entire  
3 period to which called to active service shall be classed as a veteran  
4 if that person has been honorably discharged or released under  
5 honorable circumstances from active service as a result of a service-  
6 connected disability incurred as a result of such service.

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

9 (j) "Surviving spouse" means the surviving wife or husband of  
10 **【**any of the following,**】** a veteran, or of a resident of this State who  
11 died in active service in the Armed Forces of the United States or a  
12 reserve component thereof, while **【**he or she**】** the surviving wife or  
13 husband is a resident of this State, during widowhood or  
14 widowerhood **【**:

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

18 2. A citizen and resident of this State who has had or shall  
19 hereafter have active service in time of war in any branch of the  
20 Armed Forces of the United States and who died or shall die while  
21 on active duty in a branch of the Armed Forces of the United States;  
22 or

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

27 (k) "Cooperative" means a housing corporation or association  
28 incorporated or organized under the laws of New Jersey which  
29 entitles a shareholder thereof to possess and occupy for dwelling  
30 purposes a house, apartment or other structure owned or leased by  
31 the corporation or association.

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

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

39

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

42 2. Every **【**person a citizen and resident of this State now or  
43 hereafter honorably discharged or released under honorable  
44 circumstances from active service in time of war in any branch of  
45 the Armed Forces of the United States**】** veteran and **【**a**】** surviving  
46 spouse **【**as defined herein, during her widowhood or his  
47 widowerhood, and while a resident of this State,**】** shall be entitled,

1 annually, on proper claim **【being made】** therefor, to a deduction  
2 from the amount of any tax bill for taxes on real **【or personal】**  
3 property **【or both】** in the sum of \$100 in tax year 2000, \$150 in tax  
4 year 2001, \$200 in tax year 2002, and \$250 in each subsequent tax  
5 year, or if the amount of any such tax shall be less than \$100 in tax  
6 year 2000, \$150 in tax year 2001, \$200 in tax year 2002, and \$250  
7 in each subsequent tax year, to a cancellation thereof.

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

9

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

12 3. No veteran's deduction from taxes assessed against real **【and**  
13 **personal】** property, as provided herein, shall be allowed except  
14 upon written application therefor, which application shall be on a  
15 form prescribed by the Director of the Division of Taxation, in the  
16 Department of the Treasury, and provided for the use of claimants  
17 hereunder by the governing body of the municipality constituting  
18 the taxing district in which such claim is to be filed and the  
19 application has been approved as provided in this act.

20 **【An assessor shall not require the filing of an application for a**  
21 **veteran's deduction under this act of any person who has filed, or**  
22 **shall file, a claim for an exemption from taxation under chapter 184**  
23 **of the laws of 1951, on or before December 31, 1963, but shall**  
24 **approve a veteran's deduction for such person, if it appears from**  
25 **such claim for exemption that such person meets all the other**  
26 **prerequisites required by law for the approval of a claim for a**  
27 **veteran's deduction.】**

28 Each assessor may at any time inquire into the right of a claimant  
29 to the continuance of a veteran's deduction **【hereunder】** and for that  
30 purpose he or she may require the filing of a new application or the  
31 submission of such proof as **【he】** shall **【deem】** be deemed  
32 necessary to determine the right of the claimant to continuance of  
33 such deduction. No application for a veteran's deduction based  
34 upon active service in the Armed Forces of the United States or a  
35 reserve component thereof shall be allowed unless there is annexed  
36 thereto a copy **【, which may be photostatic,】** of the claimant's  
37 certificate of honorable discharge or **【of his certificate of】** release  
38 under honorable circumstances from **【active service in time of war**  
39 **in a branch of】** the Armed Forces of the United States or a reserve  
40 component thereof.

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

43 (a) Claimant's spouse died while on active **【duty】** service in **【a**  
44 **branch of】** the Armed Forces of the United States **【, having had**  
45 **active service in time of war, as herein defined, in a branch of the**  
46 **Armed Forces of the United States】** or a reserve component thereof,

1 or in the case of a surviving spouse of a veteran, claimant shall  
2 establish that the veteran was honorably discharged or released  
3 under honorable circumstances from [active service in time of war  
4 in any branch of] the Armed Forces of the United States, or a  
5 reserve component thereof; (b) claimant's spouse was a [citizen  
6 and] resident of this State at the time of death[,]; (c) claimant was  
7 the spouse of the veteran at the time of the veteran's death[,]; and  
8 (d) claimant is a resident of this State and has not remarried.  
9 (cf: P.L.1997, c.30, s.1)

10

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

13 4. An application for a veteran's deduction [hereunder] may be  
14 filed with the assessor of the taxing district at any time on or before  
15 December 31 of the pretax year. If so filed and approved by the  
16 assessor, he or she shall allow a veteran's deduction from taxes on  
17 the real [or personal] property [, or both,] assessed to the claimant  
18 in the amount [of the claim approved by him and] prescribed by  
19 section 2 of P.L.1963, c.171 (C.54:4-8.11). The assessor shall  
20 indicate, upon the assessment list and duplicates, (1) the veteran's  
21 deduction application approval [thereof] in such manner as shall be  
22 prescribed by rules of the Director of the Division of Taxation [,  
23 together with]; and (2) the proportionate share of [such] property  
24 deemed to be owned by the claimant for the purposes of [this act]  
25 establishing a claim to a veteran's deduction, if the claimant is not  
26 the sole owner thereof. [The] If the application [, if] is not filed  
27 with the assessor [within the time aforementioned,] on or before  
28 December 31 of the pretax year, it may be filed with the collector  
29 during the tax year [and upon approval by] for review. If the  
30 collector [of such] approves the application, he or she shall  
31 determine the amount of the reduction in tax to which the claimant  
32 is entitled and shall allow said amount as an offset against the tax  
33 then remaining unpaid. If the amount allowable as an offset [shall  
34 exceed] exceeds the amount of the tax then unpaid for that tax year,  
35 or if the application for a veteran's deduction is not filed with the  
36 collector until after all taxes for the tax year have been fully paid,  
37 the claimant may make application to the governing body of the  
38 municipality constituting the taxing district for the refund of any tax  
39 overpaid, but without interest, and the governing body may, in its  
40 discretion, direct the return of any tax [deemed by it] it deems to  
41 have been overpaid by reason of claimant's failure to make timely  
42 application for a veteran's deduction; provided, however, that an  
43 assessor, collector or governing body shall not allow an [no]  
44 application for a veteran's deduction for any previous tax year  
45 [shall be allowed by any assessor, collector or governing body].  
46 Where an application for a veteran's deduction is filed with and

1 allowed by a collector **【he】**, the collector shall promptly transmit  
2 such application and all exhibits attached thereto, or a **【photostatic】**  
3 copy thereof, to the assessor of the taxing district. Upon receipt  
4 thereof the assessor shall review the application and if approved by  
5 **【him】** the assessor, it shall have the same force as if originally filed  
6 with him or her.

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

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

11 8. No person shall be allowed a veteran's deduction from the  
12 tax assessed against real **【and personal】** property of more than \$100  
13 in the aggregate in tax year 2000, \$150 in the aggregate in tax year  
14 2001, \$200 in the aggregate in tax year 2002 and \$250 in the  
15 aggregate in any subsequent tax year, but a veteran's deduction may  
16 be claimed in any taxing district in which the claimant has taxable  
17 property and may be apportioned, at the claimant's option, between  
18 two or more taxing districts; provided such claims shall not exceed  
19 \$100 in the aggregate in tax year 2000, \$150 in the aggregate in tax  
20 year 2001, \$200 in the aggregate in tax year 2002 and \$250 in the  
21 aggregate in any subsequent tax year. If a surviving spouse **【**, as  
22 herein defined, shall have been honorably discharged or released  
23 under honorable circumstances from active service in time of war in  
24 any branch of the Armed Forces of the United States,**】** is also a  
25 veteran, the surviving spouse shall be entitled to a veteran's  
26 deduction for each status.

27 The veteran's deductions herein provided shall be in addition to  
28 any exemptions now or hereafter provided by any other statute for  
29 disabled veterans or surviving spouses **【**, as herein defined,**】** and in  
30 addition to any deductions provided under P.L.1963, c.172 (C.54:4-  
31 8.40 et seq.) for senior citizens and the permanently and totally  
32 disabled, and certain surviving spouses thereof, to which the  
33 claimant is entitled. In addition, a claimant may receive any  
34 homestead rebate or credit provided by law.

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

36  
37 8. (New section) Notwithstanding any other law to the  
38 contrary, a resident of this State who is in active service in the  
39 Armed Forces of the United States or is a member of a reserve  
40 component thereof, and has not been discharged or released  
41 therefrom, but who otherwise qualifies as a veteran, shall be eligible  
42 for a veterans' deduction on the same basis as a veteran. Instead of  
43 the certificate of honorable discharge or release under honorable  
44 circumstances required to be provided to the assessor pursuant to  
45 section 3 of P.L.1963, c.171 (C.54:4-8.12), the claimant shall  
46 provide to the assessor, in a form and content the Adjutant General  
47 shall deem appropriate, evidence of his or her status as an active

1 service member of the Armed Forces of the United States or as a  
2 member of a reserve component thereof.

3

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

6

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

11

12

13

STATEMENT

14

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

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