

SENATE, No. 88

STATE OF NEW JERSEY 219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

Senator CHRISTOPHER "KIP" BATEMAN

District 16 (Hunterdon, Mercer, Middlesex and Somerset)

Senator JAMES BEACH

District 6 (Burlington and Camden)

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.



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

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 that the surviving spouse is the legal owner **【thereof and actually**
2 **occupies the said】** and occupant of the dwelling house **【or any other**
3 **dwelling house thereafter acquired】** for which the exemption is
4 claimed.

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

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

29 d. The surviving spouse of any citizen and resident of this State
30 who died prior to **【January 10, 1972, that being】** the effective date
31 of **【P.L.1971, c.398】** P.L. , c. (pending before the Legislature as
32 this bill), and whose circumstances were such that, had said law
33 become effective during the deceased's lifetime, the deceased would
34 have become eligible for the exemption granted under this section
35 as amended by said law, shall be entitled, on proper claim made
36 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
40 while a resident of this State, **【for the time】** provided that the
41 surviving spouse is the legal owner **【thereof and actually occupies**
42 **the said】** and occupant of the dwelling house **【on the premises to be**
43 **exempted】** for which the exemption is claimed.

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

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

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

10 2. 【All exemptions from taxation under P.L.1948, c.259
11 (C.54:4-3.30 et seq.) shall be allowed by the assessor upon the
12 filing with him of a claim in writing under oath, made by or on
13 behalf of the person claiming the same, showing the right to the
14 exemption, briefly describing】 A municipal tax assessor shall allow
15 an exemption under section 1 of P.L.1948, c.259 (C.54:4-3.30) to a
16 claimant when the claimant, or a person acting on behalf of the
17 claimant, files with the assessor a claim in writing under oath that
18 contains: (1) a brief description of the property for which exemption
19 is claimed 【and having annexed thereto】 ; (2) a certificate of the
20 claimant's honorable discharge or release under honorable
21 circumstances 【,】 from active service 【, in time of war,】 in 【any
22 branch of the armed forces】 the Armed Forces of the United States
23 or a reserve component thereof; and (3) a certificate from the
24 United States 【Veterans Administration】 Department of Veterans'
25 Affairs or its successor, certifying to a service-connected disability
26 of 【such】 the claimant of the character described in section 1 of
27 P.L.1948, c.259 (C.54:4-3.30). In the case of a claim by a surviving
28 spouse of such veteran, the claimant shall establish in writing under
29 oath that (1) the claimant is the owner of the legal title to the
30 premises on which exemption is claimed; (2) that the claimant
31 occupies the dwelling house on said premises as the claimant's legal
32 residence in this State; (3) that the veteran 【shall have been】 was
33 declared, either during the veteran's lifetime or after the veteran's
34 death, by the United States 【Veterans Administration】 Department
35 of Veterans' Affairs to have or to have had a service-connected
36 disability of a character described in 【this act】 section 1 of
37 P.L.1948, c.259 (C.54:4-3.30), or, in the case of a claim for an
38 exemption under subsection c. of 【section 1 of P.L.1948, c.259
39 (C.54:4-3.30)】 that section, that the veteran 【shall have been】 was
40 declared to have died in active service 【in time of war】; (4) that the
41 veteran was entitled to an exemption provided 【for in this act】
42 under section 1 of P.L.1948, c.259 (C.54:4-3.30), except for an
43 exemption under paragraph (2) of subsection b. and subsection c. or
44 d. of section 1 【hereof】 of that section, at the time of death; and (5)
45 that the claimant is a resident of this State and has not remarried.
46 【Such exemptions】 Exemptions provided for under section 1 of

1 P.L.1948, c.259 (C.54:4-3.30 et seq.) shall be allowed and prorated
2 by the assessor for the remainder of any taxable year from the date
3 the claimant shall have acquired title to the real property intended to
4 be exempt by this act. Where a portion of a multiple-family
5 building or structure occupied by the claimant is the subject of such
6 exemption, the assessor shall aggregate the assessment on the lot or
7 curtilage and building or structure and allow an exemption of that
8 percentage of the aggregate assessment as the value of the portion
9 of the building or structure occupied by the claimant bears to the
10 value of the entire building or structure.

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

12

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

15 1. (a) **["Active service in time of war"** means active service
16 by a person, while in the United States Armed Forces, at some time
17 during one of the following periods:

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

30 The period of rescue and recovery of the victims of the terrorist
31 attack on the World Trade Center in New York, New York, on
32 September 11, 2001, who served on the pile of rubble that resulted
33 from the attacks on the World Trade Center in direct support of that
34 rescue and recovery effort for a period, continuously or in the
35 aggregate, of at least 14 days in such active service commencing on
36 September 11, 2001 and ending on May 30, 2002; provided, that
37 any person receiving an actual service-incurred injury or disability
38 while engaged in such service shall be classed as a veteran whether
39 or not that person has completed the 14 days' service as herein
40 provided;

41 Operation "Enduring Freedom", on or after September 11, 2001,
42 who served in a theater of operation and in direct support of that
43 operation for a period, continuously or in the aggregate, of at least
44 14 days in such active service commencing on or before the date the
45 President of the United States or the United States Secretary of
46 Defense designates as the termination date of that operation;
47 provided, that any person receiving an actual service-incurred injury
48 or disability while engaged in such service shall be classed as a

1 veteran whether or not that person has completed the 14 days'
2 service as herein provided;

3 Operation "Restore Hope" in Somalia, on or after December 5,
4 1992, or the date of inception of that operation as proclaimed by the
5 President of the United States or Congress, whichever date is
6 earliest, who has served in Somalia or on board any ship actively
7 engaged in patrolling the territorial waters of that nation for a
8 period, continuously or in the aggregate, of at least 14 days in such
9 active service commencing on or before March 31, 1994; provided
10 that any person receiving an actual service-incurred injury or
11 disability shall be classed as a veteran whether or not that person
12 has completed the 14-day service as herein provided;

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

24 Operation Northern Watch and Operation Southern Watch, on or
25 after August 27, 1992, or the date of inception of that operation, as
26 proclaimed by the President of the United States, Congress or
27 United States Secretary of Defense, whichever date of inception is
28 earliest, who served in the theater of operation, including in the
29 Arabian peninsula and the Persian Gulf, and in direct support of that
30 operation for a period, continuously or in the aggregate, of at least
31 14 days in such active service, commencing on or before the date of
32 termination as proclaimed by the President of the United States,
33 Congress or United States Secretary of Defense, whichever date of
34 termination is the latest; provided, that any person receiving an
35 actual service-incurred injury or disability while engaged in such
36 service shall be classed as a veteran whether or not that person has
37 completed the 14 days' service as herein provided;

38 Operation "Desert Shield/Desert Storm" mission in the Arabian
39 peninsula and the Persian Gulf, on or after August 2, 1990 or the
40 date of inception of that operation, as proclaimed by the President
41 of the United States or Congress, whichever date of inception is
42 earliest, who has served in the Arabian peninsula or on board any
43 ship actively engaged in patrolling the Persian Gulf for a period,
44 continuous or in the aggregate, of at least 14 days commencing on
45 or before the date of termination of that mission, as proclaimed by
46 the President of the United States or Congress, whichever date of
47 termination is the latest, in such active service; provided, that any
48 person receiving an actual service-incurred injury or disability shall

1 be classed as a veteran whether or not that person has completed the
2 14 days' service as herein provided;

3 The Panama peacekeeping mission, on or after December 20,
4 1989 or the date of inception of that mission, as proclaimed by the
5 President of the United States or Congress, whichever date of
6 inception is earliest, who has served in Panama or on board any ship
7 actively engaged in patrolling the territorial waters of that nation for
8 a period, continuous or in the aggregate, of at least 14 days
9 commencing on or before January 31, 1990 or the date of
10 termination of that mission, as proclaimed by the President of the
11 United States or Congress, whichever date of termination is the
12 latest, in such active service; provided, that any person receiving an
13 actual service-incurred injury or disability shall be classed as a
14 veteran whether or not that person has completed the 14 days'
15 service as herein provided;

16 The Grenada peacekeeping mission, on or after October 23,
17 1983, who has served in Grenada or on board any ship actively
18 engaged in patrolling the territorial waters of that nation for a
19 period, continuous or in the aggregate, of at least 14 days
20 commencing on or before November 21, 1983 or the date of
21 termination of that mission as proclaimed by the President of the
22 United States or Congress, whichever date of termination is the
23 latest, in such active service; provided, that any person receiving an
24 actual service-incurred injury or disability shall be classed as a
25 veteran whether or not that person has completed the 14 days'
26 service as herein provided;

27 The Lebanon peacekeeping mission, on or after September 26,
28 1982, who has served in Lebanon or on board any ship actively
29 engaged in patrolling the territorial waters of that nation for a
30 period, continuous or in the aggregate, of at least 14 days
31 commencing on or before December 1, 1987 or the date of
32 termination of that mission, as proclaimed by the President of the
33 United States or Congress, whichever date of termination is the
34 latest, in such active service; provided, that any person receiving an
35 actual service-incurred injury or disability shall be classed as a
36 veteran whether or not that person has completed the 14 days'
37 service as herein provided;

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

39 The Lebanon crisis, on or after July 1, 1958, who has served in
40 Lebanon or on board any ship actively engaged in patrolling the
41 territorial waters of that nation for a period, continuous or in the
42 aggregate, of at least 14 days commencing on or before November
43 1, 1958 or the date of termination of that conflict, as proclaimed by
44 the President of the United States or Congress, whichever date of
45 termination is the latest, in such active service; provided, that any
46 person receiving an actual service-incurred injury or disability shall
47 be classed as a veteran whether or not that person has completed the
48 14 days' service as herein provided;

- 1 The Korean conflict, June 23, 1950 to January 31, 1955;
2 World War II, September 16, 1940 to December 31, 1946;
3 World War I, April 6, 1917 to November 11, 1918, and in the
4 case of service with the United States military forces in Russia,
5 April 6, 1917 to April 1, 1920;
6 Spanish-American War, April 21, 1898 to August 13, 1898;
7 Civil War, April 15, 1861 to May 26, 1865; or, as to any
8 subsequent war, during the period from the date of declaration of
9 war to the date on which actual hostilities shall cease】 (Deleted by
10 amendment, P.L. , c.) (pending before the Legislature as this
11 bill).
- 12 (b) "Assessor" means the assessor, board of assessors or any
13 other official or body of a taxing district charged with the duty of
14 assessing real and personal property for the purpose of general
15 taxation.
- 16 (c) "Collector" means the collector or receiver of taxes of a
17 taxing district.
- 18 (d) "Honorably discharged or released under honorable
19 circumstances 【from active service in time of war,】" means 【and
20 includes】 every form of separation from active【, full-time duty with
21 military or naval pay and allowances in some branch of the】 service
22 in the Armed Forces of the United States 【in time of war】 or from
23 military service in a reserve component thereof, other than those
24 marked "dishonorable," "undesirable," "bad conduct," "by sentence
25 of general court martial," "by sentence of summary court martial" or
26 similar expression indicating that the discharge or release was not
27 under honorable circumstances. 【A】 “Honorably discharged or
28 released under honorable circumstances” shall not include a
29 disenrollment certificate or other form of release terminating
30 temporary service in 【a military or naval branch of the armed
31 forces】 the Armed Forces of the United States or a reserve
32 component thereof rendered on a voluntary and part-time basis
33 without pay, or a release from or deferment of induction into 【the】
34 active 【military or naval】 service 【shall not be deemed to be
35 included in the aforementioned phrase】 of the Armed Forces of the
36 United States, or military service in a reserve component thereof.
- 37 (e) "Pre-tax year" means the particular calendar year
38 immediately preceding the "tax year."
- 39 (f) "Resident" means one legally domiciled within the State of
40 New Jersey. Mere seasonal or temporary residence within the State,
41 of whatever duration, shall not constitute domicile within the State
42 for the purposes of this act. Absence from this State for a period of
43 12 months shall be prima facie evidence of abandonment of
44 domicile in this State. The burden of establishing legal domicile
45 within the State shall be upon the claimant.
- 46 (g) "Tax year" means the particular calendar year in which the
47 general property tax is due and payable.

1 (h) "Veteran" means any **【citizen and】** resident of this State
2 who served at least 90 days of active service in the Armed Forces of
3 the United States, excluding any period of service for basic training
4 or as a cadet or midshipman at one of the service academies, or
5 served as a member of reserve component of the Armed Forces of
6 the United States for entire period of which called to federal active
7 service, not including active duty for training, and was honorably
8 discharged or released therefrom under honorable circumstances
9 **【from active service in time of war in any branch of the Armed**
10 **Forces of the United States】.** A person who served fewer than 90
11 days of active service or who served less than the entire period to
12 which called to active service shall be classed as a veteran if that
13 person has been honorably discharged or released under honorable
14 circumstances from active service as a result of a service-connected
15 disability incurred as a result of such service.

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

18 (j) "Surviving spouse" means the surviving wife or husband of
19 **【any of the following,】** a veteran, or of a resident of this State who
20 died in active service in the Armed Forces of the United States or a
21 reserve component thereof, while 【he or she】 the surviving wife or
22 husband is a resident of this State, during widowhood or
23 widowerhood 【:

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

27 2. A citizen and resident of this State who has had or shall
28 hereafter have active service in time of war in any branch of the
29 Armed Forces of the United States and who died or shall die while
30 on active duty in a branch of the Armed Forces of the United States;
31 or

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

36 (k) "Cooperative" means a housing corporation or association
37 incorporated or organized under the laws of New Jersey which
38 entitles a shareholder thereof to possess and occupy for dwelling
39 purposes a house, apartment or other structure owned or leased by
40 the corporation or association.

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

47 (cf: P.L.2017, c.134, s.1)

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

3 2. Every **person** a citizen and resident of this State now or
4 hereafter honorably discharged or released under honorable
5 circumstances from active service in time of war in any branch of
6 the Armed Forces of the United States **veteran** and **a** surviving
7 spouse **as defined herein, during her widowhood or his**
8 **widowerhood, and while a resident of this State,** shall be entitled,
9 annually, on proper claim **being made** therefor, to a deduction
10 from the amount of any tax bill for taxes on real **or personal**
11 property **or both** in the sum of \$100 in tax year 2000, \$150 in tax
12 year 2001, \$200 in tax year 2002, and \$250 in each subsequent tax
13 year, or if the amount of any such tax shall be less than \$100 in tax
14 year 2000, \$150 in tax year 2001, \$200 in tax year 2002, and \$250
15 in each subsequent tax year, to a cancellation thereof.
16 (cf: P.L.2000, c.9, s.1)

17
18 5. Section 3 of P.L.1963, c.171 (C.54:4-8.12) is amended to
19 read as follows:

20 3. No veteran's deduction from taxes assessed against real **and**
21 **personal** property, as provided herein, shall be allowed except
22 upon written application therefor, which application shall be on a
23 form prescribed by the Director of the Division of Taxation, in the
24 Department of the Treasury, and provided for the use of claimants
25 hereunder by the governing body of the municipality constituting
26 the taxing district in which such claim is to be filed and the
27 application has been approved as provided in this act.

28 **An assessor shall not require the filing of an application for a**
29 **veteran's deduction under this act of any person who has filed, or**
30 **shall file, a claim for an exemption from taxation under chapter 184**
31 **of the laws of 1951, on or before December 31, 1963, but shall**
32 **approve a veteran's deduction for such person, if it appears from**
33 **such claim for exemption that such person meets all the other**
34 **prerequisites required by law for the approval of a claim for a**
35 **veteran's deduction.**

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

1 in a branch of] the Armed Forces of the United States or a reserve
2 component thereof.

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

5 (a) Claimant's spouse died while on active [duty] service in [a
6 branch of] the Armed Forces of the United States [, having had
7 active service in time of war, as herein defined, in a branch of the
8 Armed Forces of the United States] or a reserve component thereof,
9 or in the case of a surviving spouse of a veteran, claimant shall
10 establish that the veteran was honorably discharged or released
11 under honorable circumstances from [active service in time of war
12 in any branch of] the Armed Forces of the United States, or a
13 reserve component thereof; (b) claimant's spouse was a [citizen
14 and] resident of this State at the time of death[,]; (c) claimant was
15 the spouse of the veteran at the time of the veteran's death[,]; and
16 (d) claimant is a resident of this State and has not remarried.

17 (cf: P.L.1997, c.30, s.1)

18
19 6. Section 4 of P.L.1963, c.171 (C.54:4-8.13) is amended to
20 read as follows:

21 4. An application for a veteran's deduction [hereunder] may be
22 filed with the assessor of the taxing district at any time on or before
23 December 31 of the pretax year. If so filed and approved by the
24 assessor, he or she shall allow a veteran's deduction from taxes on
25 the real [or personal] property [, or both,] assessed to the claimant
26 in the amount [of the claim approved by him and] prescribed by
27 section 2 of P.L.1963, c.171 (C.54:4-8.11). The assessor shall
28 indicate, upon the assessment list and duplicates, (1) the veteran's
29 deduction application approval [thereof] in such manner as shall be
30 prescribed by rules of the Director of the Division of Taxation [,
31 together with]; and (2) the proportionate share of [such] property
32 deemed to be owned by the claimant for the purposes of [this act]
33 establishing a claim to a veteran's deduction, if the claimant is not
34 the sole owner thereof. [The] If the application [, if] is not filed
35 with the assessor [within the time aforementioned,] on or before
36 December 31 of the pretax year, it may be filed with the collector
37 during the tax year [and upon approval by] for review. If the
38 collector [of such] approves the application, he or she shall
39 determine the amount of the reduction in tax to which the claimant
40 is entitled and shall allow said amount as an offset against the tax
41 then remaining unpaid. If the amount allowable as an offset [shall
42 exceed] exceeds the amount of the tax then unpaid for that tax year,
43 or if the application for a veteran's deduction is not filed with the
44 collector until after all taxes for the tax year have been fully paid,
45 the claimant may make application to the governing body of the
46 municipality constituting the taxing district for the refund of any tax

1 overpaid, but without interest, and the governing body may, in its
2 discretion, direct the return of any tax **【deemed by it】** it deems to
3 have been overpaid by reason of claimant's failure to make timely
4 application for a veteran's deduction; provided, however, that an
5 assessor, collector or governing body shall not allow an **【no】**
6 application for a veteran's deduction for any previous tax year
7 **【shall be allowed by any assessor, collector or governing body】**.
8 Where an application for a veteran's deduction is filed with and
9 allowed by a collector **【he】**, the collector shall promptly transmit
10 such application and all exhibits attached thereto, or a **【photostatic】**
11 copy thereof, to the assessor of the taxing district. Upon receipt
12 thereof the assessor shall review the application and if approved by
13 **【him】** the assessor, it shall have the same force as if originally filed
14 with him or her.

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

16
17 7. Section 8 of P.L.1963, c.171 (C.54:4-8.17) is amended to
18 read as follows:

19 8. No person shall be allowed a veteran's deduction from the
20 tax assessed against real **【and personal】** property of more than \$100
21 in the aggregate in tax year 2000, \$150 in the aggregate in tax year
22 2001, \$200 in the aggregate in tax year 2002 and \$250 in the
23 aggregate in any subsequent tax year, but a veteran's deduction may
24 be claimed in any taxing district in which the claimant has taxable
25 property and may be apportioned, at the claimant's option, between
26 two or more taxing districts; provided such claims shall not exceed
27 \$100 in the aggregate in tax year 2000, \$150 in the aggregate in tax
28 year 2001, \$200 in the aggregate in tax year 2002 and \$250 in the
29 aggregate in any subsequent tax year. If a surviving spouse **【,** as
30 herein defined, shall have been honorably discharged or released
31 under honorable circumstances from active service in time of war in
32 any branch of the Armed Forces of the United States,**】** is also a
33 veteran, the surviving spouse shall be entitled to a veteran's
34 deduction for each status.

35 The veteran's deductions herein provided shall be in addition to
36 any exemptions now or hereafter provided by any other statute for
37 disabled veterans or surviving spouses **【,** as herein defined,**】** and in
38 addition to any deductions provided under P.L.1963, c.172 (C.54:4-
39 8.40 et seq.) for senior citizens and the permanently and totally
40 disabled, and certain surviving spouses thereof, to which the
41 claimant is entitled. In addition, a claimant may receive any
42 homestead rebate or credit provided by law.

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

44
45 8. (New section) Notwithstanding any other law to the
46 contrary, a resident of this State who is in active service in the
47 Armed Forces of the United States or is a member of a reserve

1 component thereof, and has not been discharged or released
2 therefrom, but who otherwise qualifies as a veteran, shall be eligible
3 for a veterans' deduction on the same basis as a veteran. Instead of
4 the certificate of honorable discharge or release under honorable
5 circumstances required to be provided to the assessor pursuant to
6 section 3 of P.L.1963, c.171 (C.54:4-8.12), the claimant shall
7 provide to the assessor, in a form and content the Adjutant General
8 shall deem appropriate, evidence of his or her status as an active
9 service member of the Armed Forces of the United States or as a
10 member of a reserve component thereof.

11
12 9. Section 2 of P.L.1971, c.398 (C.54:4-3.33a) and sections 13
13 and 14 of P.L.1963, c.171 (C.54:4-8.22 and 8.23) are repealed.

14
15 10. This act shall take effect immediately, but shall remain
16 inoperative until the adoption of an amendment to the New Jersey
17 Constitution by the voters of this State authorizing the provisions of
18 this bill.

19
20
21 STATEMENT

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

39 Eligibility for the property tax deduction and the property tax
40 exemption are contingent upon voter approval of an authorizing
41 amendment to the State Constitution.