

SENATE, No. 958

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED JANUARY 27, 2020

Sponsored by:

Senator CHRISTOPHER J. CONNORS

District 9 (Atlantic, Burlington and Ocean)

Senator NICHOLAS P. SCUTARI

District 22 (Middlesex, Somerset and Union)

SYNOPSIS

Continues tax exempt status of certain real property owned by disabled veterans during reconstruction of homes destroyed by flood, storm, or other act of God.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/3/2021)

1 AN ACT concerning tax exempt status of certain real property
2 owned by disabled veterans of the State and amending P.L.1948,
3 c.259.

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.1948, c.259 (C.54:4-3.30) is amended to
9 read as follows:

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

36 (2) Notwithstanding the provisions of this section, or any law to
37 the contrary, whenever flood, storm event, natural cause, or other
38 act of God destroys, in whole or in significant part, a dwelling
39 house owned by a citizen and resident of this State, exempt from
40 taxation pursuant to this section, the land on which the dwelling
41 house was situate shall retain the tax exempt status provided under
42 this section that the prior dwelling house and land previously
43 enjoyed, so long as substantial, ongoing construction is undertaken
44 within four years of the destruction.

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 For the purpose of this section, a dwelling house shall be deemed
2 to have been destroyed in significant part if the dwelling house is
3 rendered unsafe, unsanitary, or otherwise uninhabitable by flood,
4 storm event, natural cause, or other act of God.

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

13 (2) The surviving spouse of any citizen and resident of this State
14 who was honorably discharged and, after the citizen and resident's
15 death, is declared to have suffered a service-connected disability as
16 provided in subsection a. of this section, shall be entitled, on proper
17 claim made therefor, to the same exemption the deceased would
18 have become eligible for. The exemption shall continue during the
19 surviving spouse's widowhood or widowerhood, as the case may be,
20 and while a resident of this State, for the time that the surviving
21 spouse is the legal owner thereof and actually occupies the dwelling
22 house or any other dwelling house thereafter acquired.

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

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

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

1 misconduct which may produce signs and symptoms similar to
2 those resulting from paraplegia, osteochondritis, or hemiplegia.
3 (cf: P.L.2007, c.317, s.1)

4

5 2. This act shall take effect immediately.

6

7

8

STATEMENT

9

10 This bill would continue the tax exempt status of property owned
11 by a 100 percent disabled veteran whose home has been destroyed
12 by flood, storm event, natural cause, or other act of God.

13 Currently, 100 percent disabled veterans of this State may claim
14 a full local property tax exemption on their dwelling homes and the
15 ground upon which the respective dwellings are located. In the
16 event a natural disaster, such as a storm or flood, destroys the
17 dwelling, the property becomes taxable because it is no longer
18 usable as the owner's residence. This bill would continue the tax
19 exempt status that the prior dwelling house and land enjoyed before
20 its destruction, so long as substantial, ongoing construction is
21 undertaken within four years of the destruction.

22 As a result of the effects of Superstorm Sandy, some tax
23 exemptions on real property have lapsed as residents of this State
24 attempt to recover from the devastation caused by the storm. In
25 particular, the tax exempt status of some 100 percent disabled
26 veterans in this State has lapsed and their properties have become
27 taxable while they rebuild their storm damaged homes. This bill
28 would ensure that disabled veterans are able to retain the tax
29 exempt status of their property following the destruction of their
30 homes by natural disasters, so long as they commence
31 reconstruction or repairs within four years to make the property
32 habitable again.