

SENATE, No. 1641

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED FEBRUARY 13, 2020

Sponsored by:

Senator NILSA CRUZ-PEREZ

District 5 (Camden and Gloucester)

Senator VIN GOPAL

District 11 (Monmouth)

Co-Sponsored by:

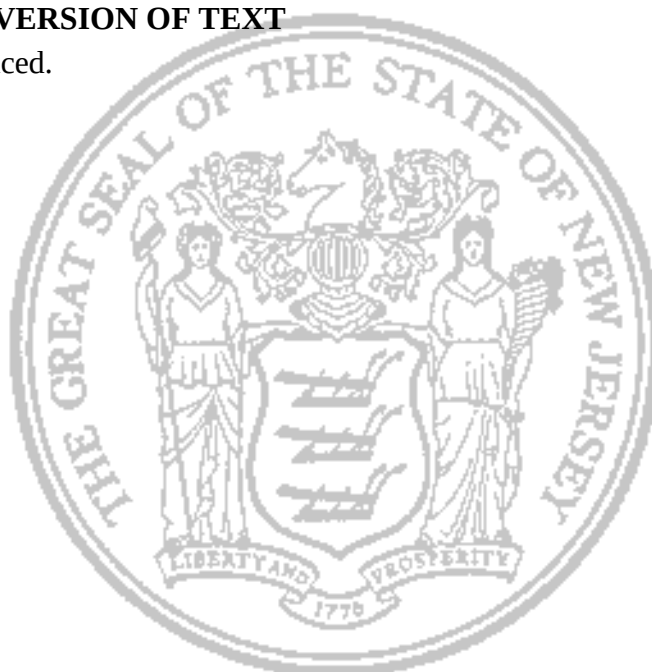
Senators Lagana, O'Scanlon, Connors, Stack, Sarlo, Madden, Diegnan, A.M.Bucco, Sacco, Addiego, Oroho, Testa, Singer, Bateman, T.Kean, Schepisi, Thompson, Pennacchio, Doherty, Holzapfel, Pou and Cunningham

SYNOPSIS

Authorizes proportional property tax exemption for honorably discharged veterans having a service-connected permanent disability.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 11/15/2021)

1 AN ACT providing a proportional property tax exemption to certain
2 disabled veterans and amending P.L.1948, c.259.

3

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

6

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

41 b. (1) The surviving spouse of any such citizen and resident of
42 this State, who at the time of death was entitled to the exemption
43 provided under this act, shall be entitled, on proper claim made
44 therefor, to the same exemption as the deceased had, during the

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 surviving spouse's widowhood or widowerhood, as the case may be,
2 and while a resident of this State, for the time that the surviving
3 spouse is the legal owner thereof and actually occupies the said
4 dwelling house or any other dwelling house thereafter acquired.

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

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

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

37 e. Nothing in this act shall be intended to include paraplegia or
38 hemiplegia resulting from locomotor ataxia or other forms of
39 syphilis of the central nervous system, or from chronic alcoholism,
40 or to include other forms of disease resulting from the veteran's own
41 misconduct which may produce signs and symptoms similar to
42 those resulting from paraplegia, osteochondritis, or hemiplegia.

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

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45 2. This act shall take effect immediately.

STATEMENT

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3 This bill revises the current veteran's total property tax
4 exemption provided to totally disabled, honorably-discharged
5 wartime veterans who received a 100% service-related disability
6 during their wartime service in the United States Armed Forces.
7 Under the current law, veterans who did not receive a 100%
8 service-related disability, but who were partially disabled during
9 their service, are not eligible to receive a proportional property tax
10 exemption. The bill would allow all honorably-discharged wartime
11 veterans who received a service-related permanent disability
12 determination resulting from their wartime service in the United
13 States Armed Forces, including those who received a 100%
14 disability determination, to receive a property tax exemption in the
15 proportional amount of their service-related disability, as declared
16 by the United States Department of Veterans Affairs. A veteran
17 who was determined by the United States Department of Veterans
18 Affairs to have a 100% service-related disability would still receive
19 a 100% property tax exemption under the statute. However,
20 veterans who received a service-related, wartime permanent
21 disability of less than 100%, as determined by the United States
22 Department of Veterans Affairs would become eligible under the
23 bill to receive a partial property tax exemption, the amount of which
24 would be equal to the degree of their service-connected, wartime
25 service permanent disability as determined by the United States
26 Department of Veterans Affairs.