

[First Reprint]

**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:**

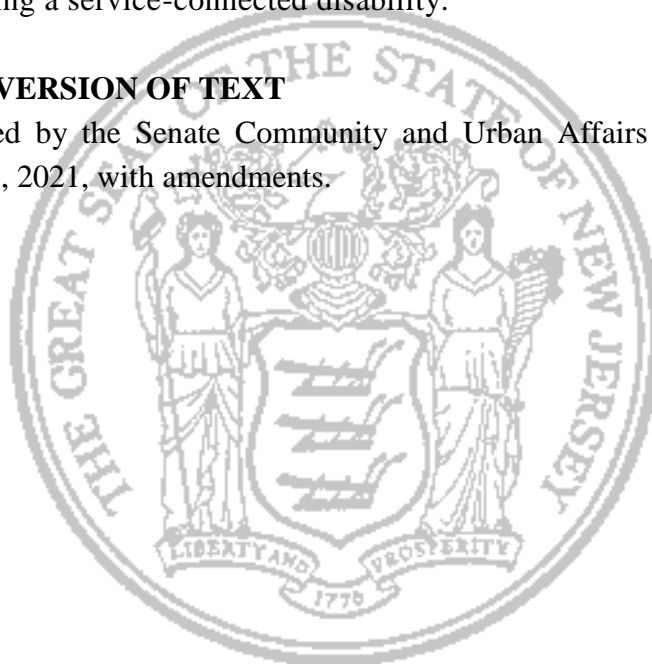
**Senators Lagana, O'Scanlon, Connors, Stack, Sarlo, Madden, Diegnan, A.M.Bucco, Sacco, Addiego, Oroho, Testa, Singer, Bateman, T.Kean, Schepisi, Thompson, Pennacchio, Doherty, Holzapfel, Pou, Cunningham and Codey**

**SYNOPSIS**

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

**CURRENT VERSION OF TEXT**

As reported by the Senate Community and Urban Affairs Committee on November 15, 2021, with amendments.



**(Sponsorship Updated As Of: 12/6/2021)**

1 AN ACT providing a proportional property tax exemption to certain  
2 disabled veterans and amending <sup>1</sup>and supplementing<sup>1</sup> 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 <sup>1</sup>**[**1. Section 1 of P.L.1948, c.259, (C.54:4-3.30) is amended to  
9 read as follows:

10 1. a. The dwelling house and the lot or curtilage whereon the  
11 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]**  
16 Department of Veterans Affairs, its predecessor or its successor to  
17 have a service-connected permanent disability from paraplegia,  
18 sarcoidosis, hemiplegia, or osteochondritis **[resulting in permanent**  
19 **loss of the use of both legs, or permanent paralysis of both legs and**  
20 **lower parts of the body, or from hemiplegia and has permanent**  
21 **paralysis of one leg and one arm or either side of the body]**, or  
22 resulting from injury to the spinal cord, skeletal structure, or brain  
23 or from disease of the spinal cord not resulting from any form of  
24 syphilis; or from [total] blindness; or from amputation [of both  
25 arms or both legs, or both hands or both feet, or the combination of  
26 a hand and a foot] affecting one or more extremities; or from other  
27 service-connected permanent disability **[declared by the United**  
28 **States Veterans Administration or its successor to be a total or**  
29 **100% permanent disability]**, **[and]** not so evaluated solely because  
30 of hospitalization or surgery and recuperation, sustained through  
31 enemy action, or accident, or resulting from disease contracted  
32 while in such active service, shall be exempt from taxation, on  
33 proper claim made therefor, in proportion to their percentage of  
34 service-connected permanent disability, up to and including a total  
35 or 100% permanent disability, as determined and declared by the  
36 United States Department of Veterans Affairs, or its predecessor or  
37 successor, and such exemption shall be in addition to any other  
38 exemption of such person's real and personal property which now is  
39 or hereafter shall be prescribed or allowed by the Constitution or by  
40 law but no taxpayer shall be allowed more than one exemption  
41 under this act.

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

**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.

Matter enclosed in superscript numerals has been adopted as follows:

<sup>1</sup>Senate SCU committee amendments adopted November 15, 2021.

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

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.

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

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

38 e. Nothing in this act shall be intended to include paraplegia or  
39 hemiplegia resulting from locomotor ataxia or other forms of  
40 syphilis of the central nervous system, or from chronic alcoholism,  
41 or to include other forms of disease resulting from the veteran's own  
42 misconduct which may produce signs and symptoms similar to  
43 those resulting from paraplegia, osteochondritis, or hemiplegia.  
44 (cf: P.L.2007, c.317, s.1)】<sup>1</sup>

45  
46 <sup>1</sup>1. Section 1 of P.L.1948, c.259 (C.54:4-3.30) is amended to read  
47 as follows:

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

31       b. **【(1)** The surviving spouse of any such citizen and resident of  
32 this State, who at the time of death was entitled to the exemption  
33 provided under this act, shall be entitled, on proper claim made  
34 therefor, to the same exemption as the deceased had, during the  
35 surviving spouse's widowhood or widowerhood, as the case may be,  
36 and while a resident of this State, for the time that the surviving  
37 spouse is the legal owner thereof and actually occupies the said  
38 dwelling house or any other dwelling house thereafter acquired.

39       (2) The surviving spouse of any citizen and resident of this State  
40 who was honorably discharged and, after the citizen and resident's  
41 death, is declared to have suffered a service-connected disability as  
42 provided in subsection a. of this section, shall be entitled, on proper  
43 claim made therefor, to the same exemption the deceased would  
44 have become eligible for. The exemption shall continue during the  
45 surviving spouse's widowhood or widowerhood, as the case may be,  
46 and while a resident of this State, for the time that the surviving  
47 spouse is the legal owner thereof and actually occupies the dwelling

1 house or any other dwelling house thereafter acquired.】 (Deleted by  
2 amendment, P.L. , c. ) (pending before the Legislature as this  
3 bill)

4 c. 【The surviving spouse of any citizen and resident of this  
5 State, who died in active service in any branch of the Armed Forces  
6 of the United States, shall be entitled, on proper claim made  
7 therefor, to an exemption from taxation on the dwelling house and  
8 lot or curtilage whereon the same is erected, during the surviving  
9 spouse's widowhood or widowerhood, as the case may be, and  
10 while a resident of this State, for the time that the surviving spouse  
11 is the legal owner thereof and actually occupies the said dwelling or  
12 any other dwelling house thereafter acquired.】 (Deleted by  
13 amendment, P.L. , c. ) (pending before the Legislature as this  
14 bill)

15 d. 【The surviving spouse of any citizen and resident of this  
16 State who died prior to January 10, 1972, that being the effective  
17 date of P.L.1971, c.398, and whose circumstances were such that,  
18 had said law become effective during the deceased's lifetime, the  
19 deceased would have become eligible for the exemption granted  
20 under this section as amended by said law, shall be entitled, on  
21 proper claim made therefor, to the same exemption as the deceased  
22 would have become eligible for upon the dwelling house and lot or  
23 curtilage occupied by the deceased at the time of death, during the  
24 surviving spouse's widowhood or widowerhood, as the case may be,  
25 and while a resident of this State, for the time that the surviving  
26 spouse is the legal owner thereof and actually occupies the said  
27 dwelling house on the premises to be exempted.】 (Deleted by  
28 amendment, P.L. , c. ) (pending before the Legislature as this  
29 bill)

30 e. Nothing in this act shall be intended to include paraplegia or  
31 hemiplegia resulting from locomotor ataxia or other forms of  
32 syphilis of the central nervous system, or from chronic alcoholism,  
33 or to include other forms of disease resulting from the veteran's own  
34 misconduct which may produce signs and symptoms similar to  
35 those resulting from paraplegia, osteochondritis, or hemiplegia.<sup>1</sup>  
36 (cf: P.L.2019, c.413, s.1)

37  
38 <sup>1</sup>2. (New section) The State shall annually reimburse each  
39 taxing district in an amount equal to 102 percent of the amount of  
40 any disabled veterans' proportional property tax exemption granted  
41 pursuant to section 1 of P.L.1948, c.259 (C.54:4-3.30) in that taxing  
42 district.<sup>1</sup>

43  
44 <sup>1</sup>【2.】 3.<sup>1</sup> This act shall take effect immediately.