

CHAPTER 171 LAWS OF N. J. 1963

APPROVED DEC. 16, 1963

SENATE, No. 309

STATE OF NEW JERSEY

INTRODUCED DECEMBER 9, 1963

By Senators DUMONT, SANDMAN, GROSSI, FARLEY, DEAMER, HAINES,
COWGILL, WEBER, FOX, CONNERY, KELLY, BOWKLEY, RIDOLFI,
LYNCH, STOUT, HILLERY, MATHIS, WADDINGTON, OZZARD,
HARPER and STAMLER

(Without Reference)

AN ACT concerning certain deductions from the taxes assessed against the real and personal property for citizens and residents of this State now or hereafter honorably discharged or released under honorable circumstances from active service in time of war in any branch of the Armed Forces of the United States; and for certain widows, during widowhood and while residents of this State, of certain citizens and residents of this State who had active duty in time of war in any such service, supplementing chapter 4 of Title 54 of the Revised Statutes, repealing chapter 184 of the laws of 1951.

1 BE IT ENACTED *by the Senate and General Assembly of the State of New*
2 *Jersey:*

1 1. As used in this act:

2 (a) "Active service in time of war" means active service at some time
3 during one of the following periods:

4 The Korean conflict, June 23, 1950 to July 27, 1953;

5 World War II, December 7, 1941 to September 2, 1945;

6 World War I, April 6, 1917 to November 11, 1918;

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

8 Civil War, April 15, 1861 to May 26, 1865; or, as to any subsequent war,
9 during the period from the date of declaration of war to the date on which ac-
10 tual hostilities shall cease.

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

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

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

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

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

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

38 (h) "Veteran" means any citizen and resident of this State honorably
39 discharged or released under honorable circumstances from active service
40 in time of war in any branch of the Armed Forces of the United States.

41 (i) "Veteran's deduction" means the deduction against the taxes pay-
42 able by any person, allowable pursuant to this act.

43 (j) "Widow" means only the surviving lawful wife of any of the follow-
44 ing, while she is a resident of this State, during widowhood:

45 1. A citizen and resident of this State who has met or shall meet his
46 death while on active duty in time of war in any branch of the Armed
47 Forces of the United States; or

48 2. A citizen and resident of this State who has had or shall hereafter
49 have active service in time of war in any branch of the Armed Forces of
50 the United States and who died or shall die while on active duty in a
51 branch of the Armed Forces of the United States; or

52 3. A citizen and resident of this State who has been or may here-
53 after be honorably discharged or released under honorable circumstances
54 from active service in time of war in any branch of the Armed Forces of
55 the United States.

1 2. Every person a citizen and resident of this State now or hereafter
2 honorably discharged or released under honorable circumstances from active
3 service in time of war in any branch of the Armed Forces of the United
4 States and a widow as defined herein, during her widowhood and while a
5 resident of this State, shall be entitled, annually, on proper claim being made
6 therefor, to a deduction from the amount of any tax bill for taxes on real or
7 personal property or both in the sum of \$50.00 or if the amount of any such
8 tax shall be less than \$50.00, to a cancellation thereof.

1 3. No veteran's deduction from taxes assessed against real and personal
2 property, as provided herein, shall be allowed except upon written applica-
3 tion therefor, which application shall be on a form prescribed by the Director,
4 Division of Taxation, in the Department of the Treasury, and provided for the
5 use of claimants hereunder by the governing body of the municipality con-

6 stituting the taxing district in which such claim is to be filed and the applica-
7 tion has been approved as provided in this act. An assessor shall not require
8 the filing of an application for a veteran's deduction under this act of any
9 person, who has filed, or shall file, a claim for an exemption from taxation
10 under chapter 184 of the laws of 1951, on or before December 31, 1963, but
11 shall approve a veteran's deduction for such person, if it appears from such
12 claim for exemption that such person meets all the other prerequisites re-
13 quired by law for the approval of a claim for a veteran's deduction. Each
14 assessor may at any time inquire into the right of a claimant to the continu-
15 ance of a veteran's deduction hereunder and for that purpose he may require
16 the filing of a new application or the submission of such proof as he shall
17 deem necessary to determine the right of the claimant to continuance of such
18 deduction. No application for a veteran's deduction based upon service in the
19 Armed Forces shall be allowed unless there is annexed thereto a copy, which
20 may be photostatic, of claimant's certificate of honorable discharge or of his
21 certificate of release under honorable circumstances from active service in
22 time of war in a branch of the Armed Forces of the United States. In the
23 case of an application by a widow, said application shall not be allowed unless
24 it clearly establishes that:

25 (a) Claimant's husband met his death while on active duty in a branch
26 of the Armed Forces of the United States having had active service in time of
27 war, as herein defined, in a branch of the Armed Forces of the United States,
28 or in the case of a widow of a veteran, claimant shall establish that her hus-
29 band was honorably discharged or released under honorable circumstances
30 from active service in time of war in any branch of the Armed Forces of the
31 United States, (b) claimant's husband was a citizen and resident of this State
32 at the time of his death, (c) claimant was his wife at the time of his death,
33 and (d) claimant is a resident of this State and has not remarried.

1 4. An application for a veteran's deduction hereunder may be filed with
2 the assessor of the taxing district at any time on or before December 31 of
3 the pretax year. If so filed and approved by the assessor, he shall allow a

4 veteran's deduction from taxes on the real or personal property, or both,
5 assessed to the claimant in the amount of the claim approved by him and
6 shall indicate, upon the assessment list and duplicates, the approval thereof
7 in such manner as shall be prescribed by rules of the Director of the Division
8 of Taxation, together with the proportionate share of such property deemed
9 to be owned by the claimant for the purposes of this act, if he is not the sole
10 owner thereof. The application, if not filed with the assessor within the time
11 aforementioned, may be filed with the collector during the tax year and upon
12 approval by the collector of such application he shall determine the amount
13 of the reduction in tax to which the claimant is entitled and shall allow said
14 amount as an offset against the tax then remaining unpaid. If the amount
15 allowable as an offset shall exceed the amount of the tax then unpaid for that
16 tax year, or if the application for a veteran's deduction is not filed with the
17 collector until after all taxes for the tax year have been fully paid, the
18 claimant may make application to the governing body of the municipality con-
19 stituting the taxing district for the refund of any tax overpaid, but without
20 interest, and the governing body may, in its discretion, direct the return of
21 any tax deemed by it to have been overpaid by reason of claimant's failure to
22 make timely application for a veteran's deduction; provided, however, that
23 no application for a veteran's deduction for any previous tax year shall be
24 allowed by any assessor, collector or governing body. Where an application
25 for a veteran's deduction is filed with and allowed by a collector he shall
26 promptly transmit such application and all exhibits attached thereto, or a
27 photostatic copy thereof, to the assessor of the taxing district. Upon receipt
28 thereof the assessor shall review the application and if approved by him it
29 shall have the same force as if originally filed with him.

1 5. It shall be the duty of the collector to submit to the county board of
2 taxation,

3 (a) On or before January 15, 1964, a list of the veteran's exemptions
4 granted by him during the prior tax year, and

5 (b) On or before January 15 of each succeeding year, a list of names
6 of the persons whose claims for veteran's deductions have been approved by
7 him during the prior tax year and the amounts allowed.

1 6. Every fact essential to support a claim for a veteran's deduction here-
2 under shall exist on October 1 of the pretax year and in the case of an appli-
3 cation by a veteran such application shall establish that he was, on October
4 1 of the pretax year, (a) a veteran, as herein defined, (b) the owner of the
5 legal title to the property as to which the veteran's deduction is claimed and
6 (c) a citizen and resident of this State and, in the case of an application by a
7 widow, as herein defined, such application shall establish that she was, on
8 October 1 of the pretax year, (a) the owner of the legal title to the property
9 as to which the veteran's deduction is claimed, (b) that she has not remarried
10 and (c) that she is a resident of this State.

1 7. A claim having been filed with and allowed by the assessor shall con-
2 tinue in force from year to year thereafter without the necessity for further
3 claim so long as the claimant shall be entitled to a veteran's deduction here-
4 under, but the assessor may at any time require the filing of a new application
5 or such proof as he shall deem necessary to establish the right of the claimant
6 to continuance of the deduction. It shall be the duty of every claimant to in-
7 form the assessor of any change in his status or property which may affect his
8 right to continuance of the deduction.

1 8. No person shall be allowed a veteran's deduction from the tax assessed
2 against his real and personal property of more than \$50.00 in the aggregate in
3 any one year, but a veteran's deduction may be claimed in any taxing district
4 in which the claimant has taxable property and may be apportioned, at the
5 claimant's option, between 2 or more taxing districts; provided, such claims
6 shall not exceed \$50.00 in the aggregate. If a widow, as herein defined, shall
7 herself have been honorably discharged or released under honorable circum-
8 stances from active service in time of war in any branch of the Armed Forces
9 of the United States, she shall be entitled to a veteran's deduction for each
10 status. The veteran's deductions herein provided shall be in addition to any

11 exemptions now or hereafter provided by any other statute for disabled vet-
12 erans or widows as herein defined.

1 9. Where title to property as to which a veteran's deduction is claimed
2 is held by claimant and another or others, either as tenants in common or as
3 joint tenants, a claimant shall not be allowed a veteran's deduction in an
4 amount in excess of his proportionate share of the taxes assessed against
5 said property, which proportionate share, for the purposes of this act, shall be
6 deemed to be equal to that of each of the other tenants, unless the conveyance
7 under which title is held specifically provides unequal interests, in which
8 event claimant's interest shall be as specifically established in said convey-
9 ance. Property held by husband and wife, as tenants by the entirety, shall be
10 deemed to be wholly owned by each tenant. Nothing herein shall preclude
11 more than one tenant, whether title be held in common, joint tenancy or by the
12 entirety, from claiming a veteran's deduction from the tax assessed against
13 the property so held. Right to claim a veteran's deduction hereunder shall
14 extend to property title to which is held by a partnership, to the extent of the
15 claimant's interest as a partner therein, and by a guardian, trustee, committee,
16 conservator or other fiduciary for any person who would otherwise be en-
17 titled to claim a veteran's deduction hereunder, but not to property the
18 title to which is held by a corporation.

1 10. The director is empowered to promulgate such rules and regulations
2 and to prescribe such forms as he shall deem necessary to effectively admin-
3 ister the provisions of this act. He may, in his discretion, eliminate the neces-
4 sity for sworn application, in which event all declarations by the claimant shall
5 be considered as if made under oath and the claimant, as to false declara-
6 tions, shall be subject to the penalties as provided by law for perjury.

7 Pending the promulgation of such rules and regulations, and the pre-
8 scription of such forms, every application for an exemption from taxation as
9 prescribed in chapter 184 of the laws of 1951 filed as prescribed by this act,
10 shall be construed and treated as an application filed for a veteran's deduc-

tion under this act and if approved, such approval shall be construed and treated as an approval of a veteran's deduction accordingly.

1 11. Each assessor and collector and his duly designated assistants are
2 hereby authorized to take and administer the oath, where required, on any
3 claim for a veteran's deduction hereunder and no charge shall be made for
4 the taking of any affidavit or the preparation of any form required by this
5 act.

1 12. An aggrieved taxpayer may appeal from the disposition of a claim for
2 a veteran's deduction under this act in the same manner as is provided for
3 appeals from assessment generally.

1 13. Chapter 184 of the laws of 1951 with all amendments thereof and sup-
2 plements thereto is repealed except so far as may be necessary to permit
3 the allowance of any claim for exemption from taxation for the tax year 1963
4 filed pursuant to said act prior to January 1, 1964, and the taking of appro-
5 priate proceedings to make the same effective.

1 14. This act shall apply to real and personal property taxes due and
2 payable in the year 1964 and thereafter, and shall not affect the obligation,
3 lien, or duty to pay any taxes, interest or penalties which have accrued or
4 may accrue by virtue of any assessment made or which may be made with
5 respect to taxes levied for any year prior to the year 1964.

1 15. This act shall take effect immediately.

NOTATIONS

S 309 Dumont, Sandman, Grossi, Farley, Deamer, Haines, Cowgill, Weber, Fox, Connery, Kelly, Bowkley, Ridolfi, Lynch, Stout, Hillery, Mathis, Waddington, Ozzard, Harper, Stamler

Dec. 9—Grants a \$50.00 deduction to any veteran, from the amount of any tax bill for taxes on real or personal property or both; applies to taxes due and payable in the year 1964 and thereafter.

Dec. 9—Passed both Houses under emergency resolution.

Dec. 16—Approved, Chapter 171.

S 310 Dumont, Sandman, Grossi, Farley, Deamer, Haines, Cowgill, Weber, Fox, Connery, Kelly, Bowkley, Ridolfi, Lynch, Stout, Hillery, Mathis, Waddington, Ozzard, Harper, Stamler

Dec. 9—Grants a \$80 deduction from the taxes assessed against certain real property of citizens and residents of this State of the age of 65 or more years, having an income not in excess of \$5,000 per year; applies to taxes due and payable in the year 1964 and thereafter.

Dec. 9—Passed both Houses under resolution.

Dec. 16—Approved, Chapter 172.

S 311 Dumont, Sandman, Grossi, Farley, Deamer, Haines, Cowgill, Weber, Fox, Connery, Kelly, Bowkley, Ridolfi, Lynch, Stout, Hillery, Mathis, Waddington, Ozzard, Harper, Stamler

Dec. 9—Provides for the review and revision, by tax assessors and county boards of taxation, of their assessment lists for the 1964 tax year and the allowance of such veterans exemptions as shall be allowed by law.

Dec. 9—Passed both Houses under emergency resolution.

Dec. 16—Approved, Chapter 173.

S 312 Ozzard

Dec. 9—Provides for the establishment of official motor vehicle inspection repair stations, and penalties for violations.

Dec. 9—No Ref., 2nd reading.

S 313 Bowkley, Ridolfi

Dec. 9—Provides that no corporation shall be subject to a \$200 penalty for not filing the corporate annual report, provided such report is filed within 30 days after receipt of written demand from the Secretary of State, and shall pay a fee of \$10 for filing of the same with an additional fee calculated on the basis of \$1.00 for each default in filing such reports prior to June 1, 1963, and \$10 for each year thereafter.

Dec. 9—No Ref., 2nd reading.

Senate Joint Resolutions

SJR 1 Hillery

Jan. 14—Designates the month of April as "Cancer Control Month" in this State.

Jan. 28—Passed in Senate.

Feb. 11—Passed in Assembly.

Feb. 28—Approved, Chapter JR2.

SJR 2 Waddington, Fox

Jan. 14—Requests the Commission on State Tax Policy to study the effects of local property taxes upon slum clearance; requires a report no later than the 1st week in July 1964.

Jan. 14—Judiciary Com.

SJR 3 Waddington, Haines, Bowkley, Fox

Jan. 14—Creates a 9 member bipartisan Commission to Study Capital Punishment, 3 each appointed by the president of the Senate and Speaker of the Assembly, 3 citizens appointed by the Governor, to evaluate the conditions under which it has been applied in the State, and to its purported deleterious moral and social effect; requires report to the present or next Legislature and to the Governor.

Jan. 14—Judiciary Com.

Mar. 11—Reported, 2nd reading.

May 6—Passed in Senate.

May 6—Received in Assembly.

May 6—Judiciary Com.

May 13—Reported, 2nd reading.

May 20—Recommended.

SJR 4 Hillery

Jan. 21—Declares the week of March 3 through 9, 1963 as "Save Your Vision Week".

Jan. 28—Passed in Senate.

Feb. 11—Passed in Assembly.

Feb. 28—Approved, Chapter JR3.

NOTATIONS

SJR 5 Stamler, Waddington

Jan. 21—Creates a 9 member bipartisan commission, 3 Senators, 3 Assemblymen, 3 citizens appointed by the Governor to study and investigate any department or agency of the State government to determine whether the activities are essential and are being carried on in an economical and efficient manner without duplication; requires a report on or before February 1, 1964; appropriates \$50,000.

Jan. 21—Judiciary Com.

SJR 6 Stamler

Feb. 4—Designates May 1, 1963 as "Law Day USA" in the State.

Feb. 4—Education Com.

Mar. 11—Reported, 2nd reading.

Mar. 18—Passed in Senate.

Mar. 18—Received in Assembly.

Mar. 18—Rev. & Amend. of Laws Com.

SJR 7 Stamler

Feb. 11—Creates a 9 member bipartisan commission, 3 Senate, 3 Assembly, 3 appointed by the Governor, a representative of a casualty insurance company, 1 of the Department of Banking and Insurance, 1 of the Division of Motor Vehicles to investigate and study all phases of liability insurance in the State; appropriates \$5,000.

Feb. 11—Business Affairs Com.

SJR 8 Haines, Stout

Mar. 11—Extends from October 1, 1960 until June 1, 1963 the date on which the Riparian Lands and Rights Commission (J.R. 1960, No. 11) has to submit its report.

Apr. 1—Passed in Senate.

May 10—Passed in Assembly.

June 6—Approved, Chapter JR5.

SJR 9 Fox

Mar. 18—Designates the week of April 28 through May 4, 1963 as "Business Education Week".

Mar. 18—Education Com.

SJR 10 Bowkley

Mar. 18—Provides for a survey to be made by an independent organization or group, to be selected by the Governor, to make a comparison of the salaries of representative jobs in State government against similar jobs in private industry and Federal government in the State; requires report by September 1, 1963; appropriates \$10,000 to such survey.

Mar. 18—No Ref., 2nd reading.

Mar. 25—Passed in Senate.

Mar. 25—Received in Assembly.

Mar. 25—Appropriations Com.

SJR 11 Stout, Deamer, Sandman, Lynch

Mar. 18—Designates the month of August as "First Aid Month".

Apr. 1—Passed in Senate.

May 10—Passed in Assembly.

June 6—Approved, Chapter JR6.

SJR 12 Dumont, Grossi

Apr. 22—Directs the Commission on State Tax Policy to complete its study of the railroad tax problem within the framework of the recommendations contained in its Tenth Report and to make final recommendations thereon; requires report on or before December 1, 1963.

Apr. 29—Passed in Senate.

May 10—Passed in Assembly.

June 6—Approved, Chapter JR7.

SJR 13—Grossi, Lynch, Fox, Deamer, Sandman, Dumont, Stamler, Ozzard

May 10—Creates a 9 member bipartisan Commission to study Meadowland Development, 3 appointed by the Governor, 3 by the President of the Senate and 3 by the Speaker of the General Assembly to make a study of the meadowlands of North Jersey for the purpose of developing a long range comprehensive plan for the reclamation and development of the entire meadowlands area.

May 10—Passed in Senate under emergency resolution.

May 20—Passed Assembly under emergency resolution.

June 6—Approved, Chapter JR8.

(Membership: Senate; Sen. Fox, George F. Smith, James R. Sutphen, Assembly; William Kirchner, Irving F. Gary, William Keith; Governors Appointees; Robert B. Meyner, Harry B. Adst, C. Harry Callari.)