

ASSEMBLY, No. 468

STATE OF NEW JERSEY

INTRODUCED MARCH 10, 1952

By Mr. SHEPARD

Referred to Committee on Veterans Affairs

AN ACT to amend "An act to provide for exemption from taxation in certain cases, and supplementing chapter four of Title 54 of the Revised Statutes," approved July twenty-first, one thousand nine hundred and forty-eight (P. L. 1948, c. 259).

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

1 I. Section one of the act of which this act as amendatory is amended to  
2 read as follows:

3 1. The dwelling house and the lot or curtilage whereon the same is  
4 erected, of any citizen and resident of this State, now or hereafter honor-  
5 ably discharged or released under honorable circumstances, from active serv-  
6 ice, in time of war, in any branch of the armed forces of the United States  
7 who has been or shall be declared by the [United States Veterans Adminis-  
8 tration] Division of Veterans Services in the Department of Conservation  
9 and Economic Development or its successors to have a service-connected dis-  
10 ability from paraplegia, osteochondritis resulting in permanent loss of the  
11 use of both legs, or permanent paralysis of both legs and lower parts of the  
12 body, or from hemiplegia and has permanent paralysis of one leg and one arm  
13 or either side of the body, resulting from [traumatic] injury to the spinal  
14 cord, skeletal structure, or brain; or from total blindness; or from the am-

15 putation of both arms or both legs, or both hands or both feet, or the com-  
 16 bination of a hand and a foot sustained through enemy action, or accident, or  
 17 resulting from disease contracted while in such active service shall be ex-  
 18 empt from taxation, on proper claim made therefor, and such exemption  
 19 shall be in addition to any other exemption of such person's real and per-  
 20 sonal property which now is or hereafter shall be prescribed or allowed by  
 21 the Constitution or by law but no taxpayer shall be allowed more than one  
 22 exemption under this act.

23 Nothing in this act shall be intended to include paraplegia or hemiplegia  
 24 resulting from locomotor ataxia or other forms of syphilis of the central  
 25 nervous system, or from chronic alcoholism, or to include other forms of dis-  
 26 ease resulting from the veteran's own misconduct which may produce signs  
 27 and symptoms similar to those resulting from paraplegia, osteochondritis, or  
 28 hemiplegia.

1 2. Section two of the act of which this act is amendatory is amended to  
 2 read as follows:

3 2. All exemptions from taxation under this act shall be allowed by the  
 4 assessor upon the filing with him of a claim in writing under oath, made by  
 5 or on behalf of the person claiming the same, showing the right to the ex-  
 6 emption, briefly describing the property for which exemption is claimed and  
 7 having annexed thereto a certificate of the claimant's honorable discharge or  
 8 release under honorable circumstances, from active service, in time of war,  
 9 in any branch of the armed forces and a certificate from the [United States  
 10 Veterans Administration] Division of Veterans Services in the Department  
 11 of Conservation and Economic Development or its successors, certifying to a  
 12 service-connected disability of such claimant of the character described in  
 13 section one of this act. Such exemptions shall be allowed and pro rated by  
 14 the assessor for the remainder of any taxable year from the date the claim-  
 15 ant shall have acquired title to the real property intended to be exempt by  
 16 this act. Where a portion of a multiple-family building or structure occu-  
 17 pied by the claimant is the subject of such exemption, the assessor shall ag-

18 gregate the assessment on the lot or curtilage and building or structure and  
19 allow an exemption of that percentage of the aggregate assessment as the  
20 value of the portion of the building or structure occupied by the claimant  
21 bears to the value of the entire building or structure.

1 3. This act shall take effect immediately.

---

#### STATEMENT

The purpose of this bill is to amend the law providing tax exemption to disabled veterans so as to include persons suffering from hemiplegia and having permanent paralysis of one leg and one arm or either side of the body, and to ~~delete from the law the word "traumatic" as limiting the type of injury so that~~ the law conforms to that covered by the law providing benefits to veterans suffering from paraplegia, hemiplegia and osteochondritis (c. 263, P. L. 1947, as amended; c. 192, 1949; c. 16, 1951, and c. 331, 1951). It also amends that portion of the present law requiring a certification by the United States Veterans Administration so as to substitute in place thereof the Division of Veterans Services in the Department of Conservation and Economic Development. Such a change is deemed advisable in that the matter is under the jurisdiction of the State and does not concern the Federal government.

[OFFICIAL COPY REPRINT]

**ASSEMBLY, No. 468**

**STATE OF NEW JERSEY**

INTRODUCED MARCH 10, 1952

By Mr. SHEPARD

Referred to Committee on Veterans Affairs

AN ACT to amend "An act to provide for exemption from taxation in certain cases, and supplementing chapter four of Title 54 of the Revised Statutes," approved July twenty-first, one thousand nine hundred and forty-eight (P. L. 1948, c. 259).

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

1 1. Section one of the act of which this act as amendatory is amended to  
2 read as follows:

3 1. The dwelling house and the lot or curtilage whereon the same is  
4 erected, of any citizen and resident of this State, now or hereafter honor-  
5 ably discharged or released under honorable circumstances, from active serv-  
6 ice, in time of war, in any branch of the armed forces of the United States  
7 who has been or shall be declared by the United States Veterans  
8-9 Administration or its successors to have a service-connected dis-  
10 ability from paraplegia, osteochondritis resulting in permanent loss of the  
11 use of both legs, or permanent paralysis of both legs and lower parts of the  
12 body, or from hemiplegia and has permanent paralysis of one leg and  
13 one arm or either side of the body, resulting from injury to the spinal  
14 cord, skeletal structure, or brain; or from total blindness; or from the am-

15 putation of both arms or both legs, or both hands or both feet, or the com-  
16 bination of a hand and a foot sustained through enemy action, or accident, or  
17 resulting from disease contracted while in such active service shall be ex-  
18 empt from taxation, on proper claim made therefor, and such exemption  
19 shall be in addition to any other exemption of such person's real and per-  
20 sonal property which now is or hereafter shall be prescribed or allowed by  
21 the Constitution or by law but no taxpayer shall be allowed more than one  
22 exemption under this act.

23       Nothing in this act shall be intended to include paraplegia or hemiplegia  
24 resulting from locomotor ataxia or other forms of syphilis of the central  
25 nervous system, or from chronic alcoholism, or to include other forms of dis-  
26 ease resulting from the veteran's own misconduct which may produce signs  
27 and symptoms similar to those resulting from paraplegia, osteochondritis, or  
28 hemiplegia.

1       2. This act shall take effect immediately.