

LEGISLATIVE HISTORY OF R.S. 54:4-3.6  
(Tax exemption for parsonages)

COPY NO. 2

- L. 1962, Chapter 154 - A136  
Introduced January 22 by Assemblymen Beadleston & others.  
Amended during passage. (copy of original bill and  
amendments enclosed).  
No statement on bill.

This law changed the amount of tax exemption for parsonages to  
\$25,000.

- L. 1964, Chapter 42 - A506  
Introduced February 10 by Assemblymen Randall & others.  
Not amended during passage.  
No statement on bill (copy of bill enclosed).

This law deleted the \$25,000 limit to tax exemption for parsonages.

We could not locate any reports or hearings on these bills.

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ASSEMBLY, No. 136

STATE OF NEW JERSEY

INTRODUCED JANUARY 22, 1962

By Assemblymen BEADLESTON, BARKALOW and KEITH

Referred to Committee on State, County and Municipal Government

AN ACT concerning exemptions from taxation, and amending section 54:4-3.6 of the Revised Statutes.

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

1. Section 54:4-3.6 of the Revised Statutes is amended to read as follows:

54:4-3.6. The following property shall be exempt from taxation under this chapter: All buildings actually used for colleges, schools, academies or seminaries; all buildings actually used for historical societies, associations or exhibitions, when owned by the State, county or any political subdivision thereof; all buildings actually and exclusively used for public libraries, religious worship or asylum or schools for feeble-minded or idiotic persons and children; all buildings used exclusively by any association or corporation formed for the purpose and actually engaged in the work of preventing cruelty to animals; all buildings actually and exclusively used and owned by volunteer first-aid squads, which squads are or shall be incorporated as associations not for pecuniary profit; all buildings actually and exclusively used in the work of associations and corporations organized exclusively for the moral and mental improvement of men, women and children, or for religious, charitable or hospital purposes, or for 1 or more such purposes; all

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

PROPERTY OF NEW JERSEY STATE LIBRARY

185 W. State Street  
Trenton, N. J.

16 buildings owned or held by an association or corporation created for the  
17 purpose of holding the title to such buildings as are actually and exclusively  
18 used in the work of 2 or more associations or corporations organized exclu-  
19 sively for the moral and mental improvement of men, women and children;  
20 all buildings owned by a corporation created under or otherwise subject to  
21 the provisions of Title 15 of the Revised Statutes and actually and exclu-  
22 sively used in the work of 1 or more associations or corporations organ-  
23 ized exclusively for charitable or religious purposes, which associations or  
24 corporations may or may not pay rent for the use of the premises or the por-  
25 tions of the premises used by them; the building actually occupied as a par-  
26 sonage by the officiating clergymen of any religious corporation of this State  
27 [ , to an amount not exceeding \$5,000.00 ] ; the land whereon any of the build-  
28 ings hereinbefore mentioned are erected, and which may be necessary for the  
29 fair enjoyment thereof, and which is devoted to the purposes above men-  
30 tioned and to no other purpose and does not exceed 5 acres in extent; the  
31 furniture and personal property in said buildings if used in and devoted to  
32 the purposes above mentioned; all property owned and used by any non-  
33 profit corporation in connection with its curriculum, work, care, treatment  
34 and study of feeble-minded, mentally retarded, or idiotic men, women, or  
35 children shall also be exempt from taxation, provided that such corporation  
36 conducts and maintains research or professional training facilities for the care  
37 and training of feeble-minded, mentally retarded, or idiotic men, women, or  
38 children; provided, in case of all the foregoing, the buildings, or the lands  
39 on which they stand, or the associations, corporations or institutions using  
40 and occupying them as aforesaid, are not conducted for profit, except that  
41 the exemption of the buildings and lands used for charitable, benevolent or  
42 religious purposes shall extend to cases where the charitable, benevolent or  
43 religious work therein carried on is supported partly by fees and charges re-  
44 ceived from or on behalf of beneficiaries using or occupying the buildings;  
45 provided, the building is wholly controlled by and the entire income there-  
46 from is used for said charitable, benevolent or religious purposes. The fore-

47 going exemption shall apply only where the association, corporation or insti-  
48 tution claiming the exemption owns the property in question and is incorpo-  
49 rated or organized under the laws of this State and authorized to carry out  
50 the purposes on account of which the exemption is claimed.

1 2. This act shall take effect immediately.

ADOPTED MARCH 19, 1922

1, line 25, omit "building", insert "buildings, not

Amend page 1, section 1, line 20, after "State", insert ", together with the  
necessary buildings located on the same premises"

ASSEMBLY ~~COMMITTEE~~ AMENDMENTS TO

ASSEMBLY, No. 136

STATE OF NEW JERSEY

ADOPTED MARCH 19, 1962

Amend page 2, section 1, line 25, omit "building", insert "buildings, not exceeding 2,".

Amend page 2, section 1, line 26, after "State", insert " , together with the accessory buildings located on the same premises".

SENATE COMMITTEE AMENDMENT TO

ASSEMBLY, No. 136

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# STATE OF NEW JERSEY

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ADOPTED MAY 7, 1962

Amend page 2, section 1, line 27b, before the “;” insert “, to an amount not exceeding \$25,000.00’.

ASSEMBLY, No. 506

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 10, 1964

By Assemblymen RANDALL, MORAITES, Assemblywoman HIGGINS,  
Assemblymen WOODCOCK, EVERETT, KIMMELMAN,  
HAUSER and KEEGAN

Referred to Committee on State, County and Municipal Government

AN ACT concerning exemptions from taxation, and amending section 54:4-3.6 of  
the Revised Statutes.

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

1 1. Section 54:4-3.6 of the Revised Statutes is amended to read as  
2 follows:

3 54:4-3.6. The following property shall be exempt from taxation under  
4 this chapter: All buildings actually used for colleges, schools, academies or  
5 seminaries; all buildings actually used for historical societies, associations or  
6 exhibitions, when owned by the State, county or any political subdivision  
7 thereof; all buildings actually and exclusively used for public libraries,  
8 religious worship or asylum or schools for feeble-minded or idiotic persons  
9 and children; all buildings used exclusively by any association or corporation  
10 formed for the purpose and actually engaged in the work of preventing  
11 cruelty to animals; all buildings actually and exclusively used and owned by  
12 volunteer first-aid squads, which squads are or shall be incorporated as  
13 associations not for pecuniary profit; all buildings actually and exclusively  
14 used in the work of associations and corporations organized exclusively for  
15 the moral and mental improvement of men, women and children, or for

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted  
and is intended to be omitted in the law.

16 religious, charitable or hospital purposes, or for one or more such purposes;  
17 all buildings owned or held by an association or corporation created for the  
18 purpose of holding the title to such building as are actually and exclusively  
19 used in the work of 2 or more associations or corporations organized exclu-  
20 sively for the moral and mental improvement of men, women and children;  
21 all buildings owned by a corporation created under or otherwise subject to  
22 the provisions of Title 15 of the Revised Statutes and actually and exclusively  
23 used in the work of one or more associations or corporations organized exclu-  
24 sively for charitable or religious purposes, which associations or corpora-  
25 tions may or may not pay rent for the use of the premises or the portions of  
26 the premises used by them; the buildings, not exceeding 2, actually occupied  
27 as a parsonage by the officiating clergymen of any religious corporation of  
28 this State, together with the accessory buildings located on the same premises  
29 [to an amount not exceeding \$25,000.00]; the land whereon any of the build-  
30 ings hereinbefore mentioned are erected, and which may be necessary for the  
31 fair enjoyment thereof, and which is devoted to the purposes above mentioned  
32 and to no other purpose and does not exceed 5 acres in extent; the furniture  
33 and personal property in said buildings if used in and devoted to the pur-  
34 poses above mentioned; all property owned and used by any nonprofit  
35 corporation in connection with its curriculum, work, care, treatment and  
36 study of feeble-minded, mentally retarded, or idiotic men, women, or children  
37 shall also be exempt from taxation, provided that such corporation conducts  
38 and maintains research or professional training facilities for the care and  
39 training of feeble-minded, mentally retarded, or idiotic men, women, or  
40 children; provided, in case of all the foregoing, the buildings, or the lands  
41 on which they stand, or the associations, corporations or institutions using  
42 and occupying them as aforesaid, are not conducted for profit, except that the  
43 exemption of the buildings and lands used for charitable, benevolent or  
44 religious purposes shall extend to cases where the charitable, benevolent or  
45 religious work therein carried on is supported partly by fees and charges  
46 received from or on behalf of beneficiaries using or occupying the buildings;

47 provided, the building is wholly controlled by and the entire income there-  
48 from is used for said charitable, benevolent or religious purposes. The fore-  
49 going exemption shall apply only where the association, corporation or institu-  
50 tion claiming the exemption owns the property in question and is incor-  
51 porated or organized under the laws of this State and authorized to carry  
52 out the purposes on account of which the exemption is claimed.

1       2. This act shall take effect immediately.