

54:4-3.3

May 19, 1969

54:4-3.3  
LEGISLATIVE HISTORY OF R.S. 54:4-3.3  
(Exemption of public property)

- L. 1918, Chapter 236 - A51  
Amended during passage (This section not amended).  
Statement reads: This act constitutes a general revision of the tax laws).
- L. 1919, Chapter 27 - S218  
Amended during passage.  
No statement.
- L. 1919, Chapter 47 - A47  
Not amended during passage.  
Statement: (copy enclosed).
- L. 1920, Chapter 28 - A168  
Amended during passage (Assembly).  
Statement: (copy enclosed).
- L. 1920, Chapter 296 - S222  
Not amended during passage.  
No statement.  
(Adds historical society buildings to list of tax exempt property).
- L. 1921, Chapter 320 - A117  
Amended during passage.  
Statement: copy enclosed.
- L. 1922, Chapter 276 - S48  
Amended during passage.  
Statement: copy attached.
- L. 1924, Chapter 77 - S117  
Not amended during passage.  
Statement: copy attached.

COPY NO. 2

PROPERTY OF  
NEW JERSEY STATE LIBRARY

185 W. State Street  
Trenton, N. J.

DEPOSITORY COPY  
Do Not Remove From Library

- L. 1925, Chapter 221 - A408  
Not amended during passage.  
Vetoed by Governor and passed over his veto.  
Statement: copy attached.
  
- L. 1927, Chapter 338 - A222  
Amended during passage (S & A)  
Vetoed by Governor and passed over his veto.  
Statement: copy attached.
  
- L. 1931, Chapter 372 - A438  
Amended during passage.  
Statement: copy attached.
  
- L. 1944, Chapter 24 - S88  
Not amended during passage.  
Statement: copy attached.
  
- L. 1950, Chapter 269 - A318  
Amended during passage (Assembly)  
Statement: copy attached.
  
- L. 1960, Chapter 51 - A198  
Amended during passage (Senate).  
No statement.  
This law substituted in the first sentence: "any  
municipality" for "the municipalities", and in  
the second sentence "taxable value" for "True  
value".

Hearings and reports:

- 974.90 N.J. Legislative Commission on  
T235 County & Municipal Taxation & Finance.  
1930 Preliminary report.
  
- 974.90 N.J. State Tax Department.  
T235 Report on tax exempt properties in  
1938b the state.

- 974.90 Public hearing on Assembly bills Nos.  
T235 139 and 201 & Assembly bill No. 18,  
1943b held April 8, 1943.
- 974.90 N.J. Legislature. Senate. Committee on  
T235 Revision and Amendment of Laws.  
1960 Public hearing ... (tax assessment  
legislation).
- 974.90 N.J. Legislature. Commission to Study the  
T235 Adequacy of Existing Laws Pertaining to  
1968b Taxation of State-owned Lands in Municipalities.  
Public hearing.
- J336.29 N.J. Taxpayers Association.  
T23.1 Principles and practices regarding tax  
exemptions in New Jersey ... 1951
- J336.294 N.J. Taxpayers Association.  
T23 Research memorandum. 1955

JH/PC

A51  
(1918)

3 taxation annually under this act at its true value, and shall be valued by the assess-  
4 ors of the respective taxing districts. Property omitted by the assessors may be  
5 assessed as hereinafter provided. All property shall be assessed to the owners there-  
6 of with reference to the amount owned on the first day of October in each year, and  
7 the persons so assessed for personal property shall be personally liable for the taxes  
8 thereon.

1 203. The following property shall be exempt from taxation under this act,  
2 namely:

3 (1) (a) The bonds and other securities of the United States (other than cir-  
4 culating notes of national banking associations and United States legal tender notes  
5 and other notes and certificates of the United States, payable on demand and circu-  
6 lating or intended to circulate as currency, and gold, silver or other coin);

7 (b) All bonds, securities, improvement certificates and other evidences of in-  
8 debtedness, heretofore or hereafter issued by this State or by any county thereof, or  
9 by any taxing district or school district of this State;



10 (c) The personal property owned by citizens or corporations of this State situ-  
11 ate and being out of the State upon which taxes shall have been actually assessed  
12 and paid within twelve months next before October first, being the day prescribed  
13 by law for commencing the assessment.

14 (2) The property of the United States and of the State of New Jersey; prop-  
15 erty of the respective counties, school districts, and taxing districts, when located  
16 therein and used for public purposes, but this exemption shall not include real prop-  
17 erty bought in for debts or on foreclosures of mortgages given to secure loans out  
18 of public funds or out of money in court, which property shall be taxed unless de-  
19 voted to public uses.

20 (3) Any real estate or personal property owned and used for military pur-  
21 poses by any organization under the jurisdiction of this State, or of the United  
22 States, on condition that all income derived from said property above the expense  
23 of its maintenance and repair, shall be used exclusively for such military purposes.

24 (4) All buildings actually used for colleges, schools, academies, or seminaries;  
25 all buildings actually and exclusively used for public libraries, religious worship, or

27 asylums or schools for feeble-minded or idiotic persons and children; all buildings  
28 used exclusively by any association or corporation formed for the purpose and actu-  
29 ally engaged in the work of preventing cruelty to animals; all buildings actually  
30 and exclusively used in the work of associations and corporations organized ex-  
31 clusively for the moral and mental improvement of men, women or children, or for  
32 religious, charitable or hospital purposes, or for one or more of such purposes; the  
33 building actually occupied as a parsonage by the officiating clergyman of any re-  
34 ligious corporation of this State, and owned by said corporation, to an amount not  
35 exceeding five thousand dollars; the land whereon any of the buildings hereinbe-  
36 fore mentioned are erected, and which may be necessary for the fair enjoyment  
37 thereof, and which is devoted to the purposes above mentioned and to no other pur-  
38 pose, and does not exceed five acres in extent; the furniture and personal property  
39 in said buildings if used in and devoted to the purposes above mentioned; *provided,*  
40 *however,* in the case of all of the foregoing, that said buildings, or the lands on  
41 which they stand, or the associations, corporations or institutions using and occupy-  
42 ing the same as aforesaid, are not conducted for profit, except that the exemption  
43 of the buildings and lands used for charitable, benevolent or religious purposes shall  
44 extend to cases where the charitable, benevolent or religious work therein carried on  
45 is supported partly by fees and charges received from or on behalf of beneficiaries  
46 using or occupying the said building, provided the building is wholly controlled by  
47 and entire income therefrom is used for said charitable, benevolent or religious pur-  
48 poses; *provided, further,* that the foregoing exemptions shall apply only where the  
49 association, corporation or institution claiming the exemption owns the property in  
50 question and is incorporated or organized under the laws of this State and author-  
51 ized to carry out the purposes on account of which such exemption is claimed; the  
52 funds of all charitable and benevolent institutions and associations collected and held  
53 exclusively for the sick and disabled members thereof, or for the widows of de-  
54 ceased members, or for the education, support or maintenance of the children of  
55 deceased members, and all endowments and funds held and administered exclusively  
56 for charitable, benevolent, religious or hospital purposes within this State.

53 (5) The shares of stock of any corporation of this State which by contract with  
54 the State is expressly exempted from taxation, and the shares of stock of any cor-  
55 poration of this State the capital or property whereof is made taxable to and against  
56 said corporation.

57 (6) Graveyards not exceeding ten acres of ground, and cemeteries and build-  
58 ings for cemetery use erected thereon.

59 (7) The real and personal property of any exempt firemen's association, fire-  
60 men's relief association and volunteer fire company incorporated under the laws of  
61 this State, and which is used exclusively for the purposes of such corporation.

62 (8) All offices and franchises, and all property used for railroad and canal pur-  
63 poses the taxation of which is provided for by any other law of this State.

64 (9) All persons enrolled as active members of the fire department or of any  
65 organized volunteer fire department of any taxing district or fire district under the  
66 control of any township committee, common council or other authorized public body;  
67 all exempt firemen of any taxing district; all honorably discharged soldiers and  
68 sailors who have served in the army or navy of the United States during any war;  
69 all members of the National Guard during their term of service, and all persons en-  
70 gaged in any branch of the military or naval service either of this State or of the  
71 United States during the period of the present war, shall be exempt on proper claim  
72 made therefor from poll taxes; the right to claim exemption shall extend to cases  
73 where it has accrued before and exists on the first day of October. Sufficient evi-  
74 dence to the assessor or collector of taxes of the right to the exemptions in this sec-  
75 tion authorized shall be as follows: in the case of active and exempt firemen, the  
76 certificate of the proper public official in charge of the records showing that the  
77 claimant is such fireman, which shall be furnished without charge, and in the case  
78 of honorably discharged soldiers or sailors, an honorable discharge, which shall be  
79 the last discharge, or the certificate of the Adjutant-General of this State, and in  
80 the case of commissioned officers of the National Guard the certificate of the Ad-  
81 jutant-General of this State, and in the case of other members of the National Guard  
82 and persons engaged in any branch of the military or naval service either of this

83 State or of the United States, other than commissioned officers, the certificate  
84 under oath of the commander of their company, battery or band; in the case of com-  
85 missioned officers in the military or naval service of the United States, a certificate  
86 signed by the commanding officer of such commissioned officers. Such certificates,  
87 where two or more claimants are entitled in the same taxing district, may be in the  
88 form of a list, certified, and verified by oath and filed with the assessor or collector  
89 at or before the time when taxes are payable.

90 (10) Mortgages or debts secured by mortgage on any property which is by the  
91 provisions of this act exempt from taxation.

### ARTICLE III.

#### ASSESSMENT OF PERSONAL PROPERTY.

1 301. The tax on all tangible personal property in this State and on all tax-  
2 able property of nonresidents of this State shall be assessed in and for the taxing  
3 district where such property is found. The tax on other personal property shall be  
4 assessed on each inhabitant in the taxing district where he resides on the first  
5 day of October in each year. Personal property in the possession or under the  
6 control of any person as trustee, guardian, executor or administrator, shall be  
7 assessed in his name as such, separate from his individual assessment, or in the  
8 name of any one of several joint trustees, guardians, executors or administrators,  
9 if the one of them having actual control or possession cannot be ascertained by the  
10 assessor; but the personal property belonging to the estate of any decedent shall be  
11 assessed in the taxing district wherein the decedent resided at the time of his death,  
12 except such part of the tangible property thereof as may be actually located in  
13 some other taxing district in this State and assessed therein.

1 302. The assessor shall each year ascertain by diligent inquiry and by the oath of  
2 persons to be assessed and others, according to the best of his ability and judgment,  
3 the names of all the persons taxable in his district and the true value of all the  
4 personal property therein. Every inhabitant of the taxing district shall, on appli-  
5 cation of the assessor, forthwith render a true account of his name and personal

[SECOND OFFICIAL COPY REPRINT.]

## SENATE, No. 218

(Chapter 238, P. L. 1918.)

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# STATE OF NEW JERSEY

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INTRODUCED MARCH 11, 1919.

By Mr. STURGESS.

Referred to Committee on Taxation.

A SUPPLEMENT to an act entitled "An act for the assessment and collection of taxes (Revision of 1918)," approved March fourth, one thousand nine hundred and eighteen.

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

1 1. The property of a taxing district located outside of such district and in the  
2 same county, and used for the purpose and for the protection of a public water supply,  
3 shall be exempt from taxation; *provided, however,* that this exemption shall not  
4 apply to the lands so used, but said lands shall be subject to taxation by the re-  
5 spective taxing districts in which the same are situate at the true value thereof,  
6 without regard to any buildings or other improvements thereon.

1 2. This act shall take effect immediately.

# SENATE, No. 218

(Chapter 238, P. L. 1918.)

## STATE OF NEW JERSEY

INTRODUCED MARCH 11, 1919.

By Mr. STURGESS.

Referred to Committee on Taxation.

A SUPPLEMENT to an act entitled "An act for the assessment and collection of taxes (Revision of 1918)," approved March fourth, one thousand nine hundred and eighteen.

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

1 1. In counties of the third class, the property of a taxing district located out-  
2 side of such district and used for the purpose and for the protection of a public  
3 water supply, shall be exempt from taxation; *provided, however,* that this exemp-  
4 tion shall not apply to the lands so used, but said lands shall be subject to taxa-  
5 tion by the respective taxing districts in which the same are situate at the true  
6 value thereof, without regard to any buildings or other improvements thereon.

1 2. This act shall take effect immediately.

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A-47 (1919)

134 tenance and operation, shall be used exclusively for the benefit of such crippled  
135 soldiers and sailors.

136 (12) Household furniture and effects to a value not exceeding one hundred  
137 dollars in amount, when located and used in the residence of the owner thereof.

138 (13) Shares of the capital stock of banks, banking associations and trust com-  
139 panies the taxation of which is provided for by any other law or laws of this  
140 State.

141 (14) The turnpike road of any turnpike company used by the public with-  
142 out the payment of tolls.

1 2. This act shall take effect immediately.

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STATEMENT.

The objects of the above bill are to re-establish the exemptions from taxation for soldiers, sailors, veterans and their widows, during widowhood, of the present war and all other wars in which this country has been engaged, which exemptions from taxation had been the sound and settled policy of the State of New Jersey, for a long period of years, and which policy was re-enacted by the Legislature of 1918, see Laws, of 1918, page 62. By inadvertence these exemptions, except as they apply to poll taxes, were repealed by the Legislature later in the session of nineteen hundred and eighteen, see Laws of 1918, page 851. The revision of 1918 of the act concerning the assessment and collection of taxes abolished these exemptions so far as they apply to real estate and personal property and the passage of this act will re-establish the exemptions as they existed for many years.

136 (12) Household furniture and effects to a value not exceeding one hundred  
137 dollars in amount, when located and used in the residence of the owner thereof.

138 (13) Shares of the capital stock of banks, banking associations and trust com-  
139 panies, the taxation of which is provided for by any other law or laws of this State.

140 (14) The turnpike road of any turnpike company used by the public without  
141 the payment of tolls.

142 (15) Ores shipped into the State for the purpose of refining and being the  
143 property of nonresidents.

1 2. This act shall take effect immediately.

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#### STATEMENT.

The purpose of this act is to exempt from taxation ores which are shipped into the State by nonresident owners for the purpose of refining, and which are not the property of the smelting plants at which they are located while in this State.

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 24, 1920.

By Mr. KAYS.

Referred to Committee on Taxation.

AN ACT to amend an act entitled "An act to amend an act entitled 'An act for the assessment and collection of taxes' (Revision of nineteen hundred and eighteen), approved March fourth, nineteen hundred and eighteen," which amendment was approved April seventh, nineteen hundred and nineteen.

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

1 1. Section two hundred and three of the act of which this act is amendatory be  
2 and the same is hereby amended so that it shall read as follows:

3 203. The following property shall be exempt from taxation under this act,  
4 namely:

5 (1) (a) The bonds and other securities of the United States (other than circu-  
6 lating notes of national banking associations and United States legal tender notes  
7 and other notes and certificates of the United States, payable on demand and circu-  
8 lating or intended to circulate as currency, and gold, silver or other coin);

9 (b) All bonds, securities, improvement certificates and other evidences of in-  
10 debtedness, heretofore or hereafter issued by this State or by any county thereof, or  
11 by any taxing district or school district of this State;

12 (c) The personal property owned by citizens or corporations of this State,  
13 situate and being out of the State upon which taxes shall have been actually assessed  
14 and paid within twelve months next before October first, being the day prescribed  
15 by law for commencing the assessment.

16 (2) The property of the United States and of the State of New Jersey; prop-  
17 erty of the respective counties, school districts and taxing districts, when located  
18 therein and used for public purposes, or for the preservation or exhibit of historical  
19 data, records or property, but this exemption shall not include real property bought  
20 in for debts or on foreclosure of mortgages given to secure loans out of public funds  
21 or out of money in court, which property shall be taxed unless devoted to public  
22 uses.

23 (3) Any real estate or personal property owned and used for military purposes  
24 by any organization under the jurisdiction of this State, or of the United States,  
25 on condition that all income derived from said property above the expense of its  
26 maintenance and repair, shall be used exclusively for such military purposes.

27 (4) All buildings actually used for colleges, schools, academies or seminaries;  
28 all buildings actually used for historical societies, associations or exhibitions, when  
29 owned by the State, county or any political subdivision thereof; all buildings ac-  
30 tually and exclusively used for public libraries, religious worship, or asylums or  
31 schools for feeble minded or idiotic persons and children; all buildings used ex-  
32 clusively by any association or corporation formed for the purpose and actually  
33 engage in the work of preventing cruelty to animals; all buildings actually and  
34 exclusively used in the work of associations and corporations organized exclusively  
35 for the moral and mental improvement of men, women or children, or for religious,  
36 charitable or hospital purposes, or for one or more of such purposes; the building  
37 actually occupied as a parsonage by the officiating clergyman of any religious cor-  
38 poration of this State, to an amount not exceeding five thousand dollars; the land  
39 whereon any of the buildings hereinbefore mentioned are erected, and which may  
40 be necessary for the fair enjoyment thereof, and which is devoted to the purposes  
41 above mentioned and to no other purpose, and does not exceed five acres in extent;  
42 the furniture and personal property in said buildings if used in and devoted to the  
43 purposes above mentioned; *provided, however*, in the case of all of the foregoing,  
44 that said buildings, or the lands on which they stand, or the associations, corpora-  
45 tions, or institutions using and occupying the same as aforesaid, are not conducted

46 for profit, except that the exemption of the buildings and lands, used for charitable,  
47 benevolent or religious work therein carried on is supported partly by fees and  
48 charges received from or on behalf of beneficiaries using or occupying the said build-  
49 ing; *provided*, the building is wholly controlled by and entire income therefrom is  
50 used for said charitable, benevolent or religious purposes; *provided, further*, that  
51 the foregoing exemptions shall apply only where the association, corporation or in-  
52 stitution claiming the exemption owns the property in question and is incorporated  
53 or organized under the laws of this State and authorized to carry out the pur-  
54 poses on account of which such exemption is claimed; the funds of all charitable  
55 and benevolent institutions and associations collected and held exclusively for the  
56 sick and disabled members thereof, or for the widows of deceased members, or for  
57 the education, support or maintenance of the children of deceased members, and all  
58 endowments and funds held and administered exclusively for charitable, benevolent,  
59 religious or hospital purposes within this State.

60 (5) The shares of stock of any corporation of this State which by contract with  
61 the State is expressly exempted from taxation, and the shares of stock of any cor-  
62 poration of this State the capital or property whereof is made taxable to and against  
63 said corporation.

64 (6) Graveyards not exceeding ten acres of ground, and cemeteries and build-  
65 ings for cemetery use erected thereon.

66 (7) The real and personal property of any exempt firemen's association, fire-  
67 men's relief association and volunteer fire company incorporated under the laws  
68 of this State, and which is used exclusively for the purposes of such corporations.

69 (8) All offices and franchises, and all property used for railroad and canal pur-  
70 poses, the taxation of which is provided for by any other law of this State

71 (9) All persons enrolled as active members of the fire department or of any  
72 organized volunteer fire department or of any organized volunteer fire department of  
73 any taxing district or fire district under the control of any township committee,  
74 common council or other authorized public body; all exempt firemen of any taxing  
75 district; all honorably discharged soldiers and sailors who have served in the army

76 or navy of the United States during any war or rebellion and their widows during  
77 widowhood; and all members of the National Guard during their term of service,  
78 and all persons engaged in any branch of the military or naval service either of this  
79 State or of the United States during the period of the present war, shall be exempt  
80 on proper claim made therefor from poll taxes and from State, county and municipal  
81 taxation upon real and personal property, or both, to a valuation not exceeding in  
82 the aggregate five hundred dollars, which may be assessed against their property in  
83 the case of active and exempt firemen in the municipality or township under the  
84 supervision of which they may be doing public fire duty, or in the service of which  
85 they became exempt; in the case of soldiers and sailors, in the municipality or town-  
86 ship wherein they reside; no tax payer shall be allowed more than one exemption  
87 under this section; the right to claim exemption shall extend to cases where it has  
88 accrued before and exists on the date when taxes are due and payable; sufficient  
89 evidence to the assessor or collector of taxes of the right to the exemptions in this  
90 section authorized shall be as follows: In the case of active and exempt firemen, the  
91 certificate of the proper public official in charge of the records showing that the  
92 claimant is such fireman, which shall be furnished without charge, and in the case  
93 of honorably discharged soldiers and sailors, or their widows, an honorable discharge,  
94 which shall be the last discharge, or the certificate of the Adjutant-General of this  
95 State, and in the case of commissioned officers of the National Guard the certificate of  
96 the Adjutant-General of this State, and in the case of other members of the National  
97 Guard and persons engaged in any branch of the military or naval service either of  
98 this State or of the United States, other than commissioned officers, the certificate  
99 under oath of the commander of their company, battery or band; in the case of  
100 commissioned officers in the military or naval service of the United States, a cer-  
101 tificate signed by the commanding officer of such commissioned officers. Such cer-  
102 tificates, where two or more claimants are entitled in the same taxing district, may  
103 be in the form of a list, certified and verified by oath and filed with the assessor or  
104 collector at or before the time when taxes are payable. All exemptions from tax-  
105 ation recited in this subdivision nine for soldiers, sailors, veterans and their widows,

106 during widowhood, shall also be allowed immediately by such assessor or collector  
107 of taxes upon the filing with such assessor or collector of a duly verified claim in  
108 writing, on behalf of such soldier, sailor, veteran or widow, by any society incor-  
109 porated under the laws of this State, to assist all soldiers, sailors, veterans and their  
110 widows, during widowhood, to obtain such exemptions from taxations and other  
111 privileges, provided by statute or otherwise, without cost or expense to any such sol-  
112 dier, sailor, veteran or widow, the records of which society are located in the State  
113 of New Jersey and are open to the free use of all such soldiers, sailors, veterans  
114 and widows, and to the State of New Jersey. No charge shall be made for any  
115 affidavit, certificate or other service rendered under this subdivision nine; every  
116 record of or relating to the soldiers, sailors and veterans of the present or former  
117 wars in which this country has been engaged, in the possession or custody of any  
118 officer or any employee of this State or of any municipality of this State, shall be  
119 considered to be public records and shall be free and open, at all times, for the pur-  
120 pose of obtaining information to aid in the preparation of the claims for exemption  
121 from taxation referred to in this act; all such officers shall give the required certifi-  
122 cates for the purposes herein named without charge therefor. The city council,  
123 board of commissioners, township committee or other governing body of each mu-  
124 nicipality of this State may return all taxes collected, which taxes would have been  
125 exempt had proper claims, in writing, been made therefor, by or on behalf of such  
126 soldiers, sailors, veterans or widows, of the present or any former war in which  
127 this country has been engaged.

128 (10) Mortgages or debts secured by mortgages on any property which is by the  
129 provisions of this act exempt from taxation.

130 (11) Any personal property or real estate not exceeding two hundred and fifty  
131 acres in extent, owned and actually and exclusively used by any corporation organized  
132 under the laws of New Jersey to provide instruction in agricultural pursuits for sol-  
133 diers and sailors of the United States who have been permanently crippled while in  
134 active service in time of war; *provided*, that all income derived from said property  
135 and the products thereof in excess of the expense of its maintenance and operation,

136 shall be used exclusively for the benefit of such crippled soldiers and sailors.

137 (12) Household furniture and effects to a value not exceeding one hundred dol-  
138 lars in amount, when located and used in the residence of the owner thereof.

139 (13) Shares of the capital stock of banks, banking associations and trust com-  
140 panies the taxation of which is provided for by any other law or laws of this State.

141 (14) The turnpike road of any turnpike company used by the public without  
142 the payment of tolls.

1 2. This act shall take effect immediately.

ASSEMBLY AMENDMENT TO  
SENATE, No. 222

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STATE OF NEW JERSEY

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- 1 Add new subdivision on page 6, to be numbered "15", and reading as follows:
- 2 "(15.) The metal contents of ores and unrefined metals owned by non-residents
- 3 of New Jersey and stopped in transit through the State for the purpose of refining."

# ASSEMBLY, No. 117

(Chap 296, Laws 1920, page 533.)

## STATE OF NEW JERSEY

INTRODUCED JANUARY 25, 1921.

By Mr. EATON.

Referred to Committee on Militia.

AN ACT to amend an act entitled "An act to amend an act entitled 'An act for the assessment and collection of taxes' (Revision of nineteen hundred and eighteen) approved March fourth, nineteen hundred and eighteen," which amendment was approved April twenty-first, nineteen hundred and twenty.

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

1 1. Section three of the act of which this act is amendatory be and the same is  
2 hereby amended so as to read as follows:

3 3. Any real estate or personal property owned and used for military purposes  
4 by any organization under the jurisdiction of this State or of the United States, on  
5 condition that all income derived from said property above the expenses of its main-  
6 tenance and repair, shall be used exclusively for such military purposes: and, any  
7 building, real estate or personal property used solely by an organization composed  
8 entirely of veterans of any war of the United States, owned by an incorporated  
9 company or association and used exclusively, without profit, as a headquarters or  
10 home by and for such veterans.

1 2. This act shall take effect immediately.

### STATEMENT.

The exemption of a home used exclusively and without profit by veterans of any war of the United States (as underlined above) is the only new feature of this amend-

ment to the Tax Exemption Act. The amendment is offered by members of the United Spanish War Veterans who have purchased and now occupy the building at 29 Franklin street, Newark. The taxes, (which have been paid for 1920) when added to interest and maintenance charges form too heavy a burden as demonstrated by the experience of 1920.

COMMITTEE SUBSTITUTE FOR  
**ASSEMBLY, No. 117**

(Chap. 296, Laws 1920, page 533.)

(Chap. 236, Laws 1918, page 848.)

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**STATE OF NEW JERSEY**

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INTRODUCED FEBRUARY 15, 1921.

By Mr. EATON.

Referred to Committee on Taxation.

AN ACT to amend an act entitled "An act to amend an act entitled 'An act for the assessment and collection of taxes' (Revision of 1918), approved March fourth, nineteen hundred and eighteen," which amendment was approved April twenty-first, nineteen hundred and twenty.

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

1 I. Section two hundred and three of the act of which this act is amendatory be  
2 and the same is hereby amended so as to read as follows:

3 203. The following property shall be exempt from taxation under this act,  
4 namely:

5 (1) (a) The bonds and other securities of the United States (other than cir-  
6 culating notes of national banking associations and United States legal tender notes  
7 and other notes and certificates of the United States, payable on demand and cir-  
8 culating or intended to circulate as currency, and gold, silver or other coin):

9 (b) All bonds, securities, improvement certificates and other evidences of in-  
10 debtedness, heretofore or hereafter issued by this State or by any county thereof,  
11 or by any taxing district or school district of this State:

12 (c) The personal property owned by citizens or corporations of this State, situ-

13 ate and being out of the State upon which taxes shall have been actually assessed  
14 and paid within twelve months next before October first, being the day prescribed  
15 by law for commencing the assessment.

16 (2) The property of the United States and of the State of New Jersey: prop-  
17 erty of the respective counties, school districts and taxing districts, when located  
18 therein and used for public purposes, or for the preservation or exhibit of his-  
19 torical data, records or property, but this exemption shall not include real property  
20 bought in for debts or on foreclosure of mortgages given to secure loans out of  
21 public funds or out of money in court, which property shall be taxed unless de-  
22 voted to public uses.

23 (3) Any real estate or personal property owned and used for military purposes  
24 by any organization under the jurisdiction of this State, or of the United States,  
25 on condition that all income derived from said property above the expense of its  
26 maintenance and repair, shall be used exclusively for such military purposes; and,  
27 any building, real estate or personal property used solely by an organization com-  
28 posed entirely of veterans of any war of the United States, owned by an incor-  
29 porated company or association and used exclusively, without profit, as a head-  
30 quarters or home by and for such veterans.

31 (4) All buildings actually used for colleges, schools, academies or seminaries:  
32 all buildings actually used for historical societies, associations or exhibitions, when  
33 owned by the State, county or any political subdivision thereof, all buildings actu-  
34 ally and exclusively used for public libraries, religious worship, or asylums or  
35 schools for feeble minded or idiotic persons and children: all buildings used exclu-  
36 sively by any association or corporation formed for the purpose and actually en-  
37 gaged in the work of preventing cruelty to animals: all buildings actually and exclu-  
38 sively used in the work of associations and corporations organized exclusively for  
39 the moral and mental improvement of men, women or children, or for religious,  
40 charitable or hospital purposes, or for one or more of such purposes: the building  
41 actually occupied as a parsonage by the officiating clergyman of any religious cor-  
42 poration of this State, to an amount not exceeding five thousand dollars: the land

43 whereon any of the buildings hereinbefore mentioned are erected, and which may  
44 be necessary for the fair enjoyment thereof, and which is devoted to the purposes  
45 above mentioned and to no other purpose, and does not exceed five acres in extent:  
46 the furniture and personal property in said buildings if used in and devoted to the  
47 purposes above mentioned; *provided, however*, in the case of all the foregoing, that  
48 said buildings, or the lands on which they stand, or the associations, corporations or  
49 institutions using and occupying the same as aforesaid, are not conducted for profit,  
50 except that the exemption of the buildings and lands, used for charitable, benevo-  
51 lent or religious purposes shall extend to cases where the charitable, benevolent or  
52 religious work therein carried on is supported partly by fees and charges received  
53 from or on behalf of beneficiaries using or occupying the said building; *provided*,  
54 the building is wholly controlled by and the entire income therefrom is used for  
55 said charitable, benevolent or religious purposes; *provided, further*, that the forego-  
56 ing exemptions shall apply only where the association, corporation or institution  
57 claiming the exemption owns the property in question and is incorporated or organ-  
58 ized under the laws of this State and authorized to carry out the purposes on ac-  
59 count of which such exemption is claimed: the funds of all charitable and benevo-  
60 lent institutions and associations collected and held exclusively for the sick and dis-  
61 abled members thereof, or for the widows of deceased members, or for the educa-  
62 tion, support or maintenance of the children of deceased members, and all endow-  
63 ments and funds held and administered exclusively for charitable, benevolent, re-  
64 ligious or hospital purposes within this State.

65 (5) The shares of stock of any corporation of this State which by contract  
66 with the State is expressly exempted from taxation, and the shares of stock of any  
67 corporation of this State the capital or property whereof is made taxable to and  
68 against said corporation.

69 (6) Graveyards not exceeding ten acres of ground, and cemeteries and build-  
70 ings for cemetery use erected thereon.

71 (7) The real and personal property of any exempt firemen's association, fire-  
72 men's relief association and volunteer fire company incorporated under the laws of

73 this State, and which is used exclusively for the purposes of such corporations.

74 (8) All offices and franchises, and all property used for railroad and canal  
75 purposes, the taxation of which is provided for by any other law of this State.

76 (9) All persons enrolled as active members of the fire department or of any  
77 organized volunteer fire department of any taxing district or fire district under the  
78 control of any township committee, common council or other authorized public body:  
79 all exempt firemen of any taxing district: all honorably discharged sol-  
80 diers and sailors who have served in the army or navy of the United  
80½ States during any war or rebellion and their widows during widowhood:  
81 and all members of the National Guard during their term of service, and all per-  
82 sons engaged in any branch of the military or naval service either of this State or  
83 of the United States during the period of the present war, shall be exempt on proper  
84 claim made therefor from poll taxes and from State, county or municipal taxation  
85 upon real and personal property, or both, to a valuation not exceeding in the aggre-  
86 gate five hundred dollars, which may be assessed against their property in the case  
87 of active and exempt firemen in the municipality or township under the supervision  
88 of which they may be doing public fire duty, or in the service of which they be-  
89 came exempt: in the case of soldiers and sailors, in the municipality or township  
90 wherein they reside: no taxpayer shall be allowed more than one exemption under  
91 this section: the right to claim exemption shall extend to cases where it has accrued  
92 before and exists on the date when taxes are due and payable: sufficient evidence  
93 to the assessor or collector of taxes of the right to the exemptions in this section au-  
94 thorized shall be as follows: In the case of active and exempt firemen, the certifi-  
95 cate of the proper official in charge of the records showing that the claimant is such  
96 fireman, which shall be furnished without charge, and in the case of honorably  
97 discharged soldiers and sailors, or their widows an honorable discharge, which shall  
98 be the last discharge, or the certificate of the Adjutant-General of the State, and in the  
99 case of commissioned officers of the National Guard the certificate of the Adjutant-  
100 General of this State, and in the case of other members of the National Guard and  
101 persons engaged in any branch of the military or naval service of this State or of  
102 the United States, other than commissioned officers, the certificate under oath of

103 the commander of their company, battery or band: in the case of commissioned offi-  
104 cers in the military or naval service of the United States, a certificate signed by the  
105 commanding officer of such commissioned officers. Such certificates, where two or  
106 more claimants are entitled in the same taxing district, may be in the form of a  
107 list, certified and verified by oath and filed with the assessor or collector at or before  
108 the time when taxes are payable. All exemptions from taxation recited in this sub-  
109 division nine for soldiers, sailors, veterans and their widows, during widowhood,  
110 shall also be allowed immediately by such assessor or collector of taxes upon the  
111 filing with such assessor or collector of a duly verified claim in writing, on behalf  
112 of such soldier, sailor, veteran or widow, by any society incorporated under the  
113 laws of this State, to assist all soldiers, sailors, veterans and their widows, during  
114 widowhood, to obtain such exemptions from taxations and other privileges, pro-  
115 vided by statute or otherwise, without cost or expense to any such soldier, sailor,  
116 veteran or widow, the records of which society are located in the State of New  
117 Jersey and are open to the free use of all such soldiers, sailors, veterans and widows,  
118 and to the State of New Jersey. No charge shall be made for any affidavit, certifi-  
119 cate or other service rendered under this subdivision nine: every record of or re-  
120 lating to the soldiers, sailors, and veterans of the present or former wars in which  
121 this country has been engaged, in the possession or custody of any officer or em-  
122 ployee of this State or of any municipality of this State, shall be considered to be  
123 public records and shall be free and open, at all times, for the purpose of obtaining  
124 information to aid in the preparation of the claims for exemption from taxation  
125 referred to in this act: all such officers shall give the required certificates for the  
126 purposes herein named without charge therefor. The city council, board of com-  
127 missioners, township committee or other governing body of each municipality of  
128 this State may return all taxes collected, which taxes would have been exempt had  
129 proper claims, in writing, been made therefor, by or on behalf of such soldiers, sail-  
130 ors, veterans or widows, of the present or any former war in which this country  
131 has been engaged.

132 (10) Mortgages or debts secured by mortgages on any property which is by  
133 the provisions of this act exempt from taxation.

134 (11) Any personal property or real estate not exceeding two hundred and fifty  
135 acres in extent, owned and actually and exclusively used by any corporation organ-  
136 ized under the laws of New Jersey to provide instruction in agricultural pursuits  
137 for soldiers and sailors of the United States who have been permanently crippled  
138 while in active service in time of war; *provided*, that all income derived from said  
139 property in excess of the expense of its maintenance and operation, shall be used  
140 exclusively for the benefit of such crippled soldiers and sailors.

141 (12) Household furniture and effects to a value not exceeding one hundred dol-  
142 lars in amount, when located and used in the residence of the owner thereof.

143 (13) Shares of the capital stock of banks, banking associations and trust com-  
144 panies the taxation of which is provided for by any other law or laws of this State.

145 (14) The turnpike road of any turnpike company used by the public without  
146 the payment of tolls.

147 (15) The metal contents of ores and unrefined metals owned by nonresidents  
148 of New Jersey and stopped in transit through the State for the purpose of refining.

1 2. This act shall take effect immediately.

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#### STATEMENT.

The exemption of a home used exclusively and without profit by veterans of any war of the United States (as underlined) is the only new feature of this amendment to the Tax Exemption Act. The amendment is offered by members of the United Spanish War Veterans who have purchased and now occupy the building at 29 Franklin street, Newark. The taxes, which have been paid for 1920, when added to the interest and maintenance charges form too heavy a burden as demonstrated by the experience of 1920.

A117 (1921)

SENATE AMENDMENTS TO  
COMMITTEE SUBSTITUTE FOR  
**ASSEMBLY, NO. 117**

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**STATE OF NEW JERSEY**

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1 Amend Article 3, on page 2, line 27, by striking out the word "solely" and on  
2 line 28 strike out, after the word "State", comma, all other matter, also strike out  
3 lines 29 and 30.

548

1922 (1922)

6

137 (11) Any personal property or real estate not exceeding two hundred and fifty  
138 acres in extent, owned and actually and exclusively used by any corporation organ-  
139 ized under the laws of New Jersey to provide instruction in agricultural pursuits for  
140 soldiers and sailors of the United States who have been permanently crippled  
141 while in active service in time of war; *provided*, that all income derived from said  
142 property in excess of the expense of its maintenance and operation, shall be used  
143 exclusively for the benefit of such crippled soldiers and sailors.

144 (12) Household furniture and effects to a value not exceeding one hundred  
145 dollars in amount, when located and used in the residence of the owner thereof.

146 (13) Shares of the capital stock of banks, banking associations and trust com-  
147 panies the taxation of which is provided for by any other law or laws of this State.

148 (14) The turnpike road of any turnpike company used by the public without  
149 the payment of tolls.

150 (15) The metal contents of ores and unrefined metals owned by nonresidents  
151 of New Jersey and stopped in transit through the State for the purpose of refining.

I 2. This act shall take effect immediately.

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#### STATEMENT.

This amendment extends the provisions of section 203 of the Tax Act of 1918 to include charitable institutions incorporated under the laws of a foreign State, which incorporation is for the object merely of holding legal title.

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STATE OF NEW JERSEY

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INTRODUCED JANUARY 21, 1924.

By Mr. BRIGHT.

Referred to Committee on Judiciary.

AN ACT providing that the property, the title to which is vested in the Morris Canal and Banking Company in trust for the State of New Jersey, shall be deemed to be the property of the State of New Jersey within the meaning of any statute relating to taxation of property.

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

I 1. The property, the title to which is vested in the Morris Canal and Banking  
2 Company in trust for the State of New Jersey, shall be deemed to be the property of  
3 the State of New Jersey within the meaning of any statute relating to the taxation of  
4 property so long as the title to the same is vested as aforesaid.

I 2. This act shall take effect immediately.

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STATEMENT.

The purpose of this act is to make it perfectly clear that the canal property is not subject to taxation so long as the title is vested in the canal company in trust for the State of New Jersey. This is the fourth of the bills designed to carry out the recommendation of the Morris Canal Committee.

143 (15) The metal contents of ores and unrefined metals owned by nonresidents  
144 of New Jersey and stopped in transit through the State for the purpose of refining.

145 (16) All personal property stored in a warehouse of any person, copartnership  
146 or corporation engaged in the business of storing goods for hire.

1 2. All acts and parts of acts inconsistent with this act are hereby repealed and  
2 this act shall take effect immediately.

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#### STATEMENT.

The object of this bill is to enable warehousemen in the State of New Jersey to compete successfully with warehousemen in neighboring States where the property of the patrons of such foreign warehousemen is relieved from taxation. Any loss of taxes in the State of New Jersey would be more than offset by the increase of taxable property of New Jersey warehousemen resulting from their growth if this handicap is removed.

144 (13) Shares of the capital stock of banks, banking associations and trust com-  
145 panies the taxation of which is provided for by any other law or laws of this  
146 State.

147 (14) The turnpike road of any turnpike company used by the public without  
148 the payment of tolls.

149 (15) The metal contents of ores and unrefined metals owned by nonresidents  
150 of New Jersey and stopped in transit through the State for the purpose of  
151 refining.

152 (16) All personal property stored in a warehouse of any person, copartnership  
153 or corporation engaged in the business of storing goods for hire.

154 (17) All motor vehicles registered by the Motor Vehicle Department of the  
155 State of New Jersey and upon which registration fees have been paid, in accord-  
156 ance with an act entitled "An act defining motor vehicles and providing for the  
157 registration of the same and the licensing of drivers thereof; fixing rules regulat-  
158 ing the use and speed of motor vehicles; fixing the amount of license and regis-  
159 tration fees; prescribing and regulating process and the service thereof and pro-  
160 ceedings for the violation of the provisions of the act and penalties for said viola-  
161 tions." also known as chapter two hundred and eight of the Laws of New Jersey,  
162 one thousand nine hundred and twenty-one, its supplements and amendments.

1 2. All acts and parts of acts inconsistent with this act are hereby repealed,  
2 and this act shall take effect immediately.

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#### STATEMENT.

The purpose of this act is to abolish the property tax on motor vehicles.

A 438

1931

147 (14) The turnpike road of any turnpike company used by the public without  
148 the payment of tolls.

149 (15) The metal contents of ores and unrefined metals owned by nonresidents  
150 of New Jersey and stopped in transit through the State for the purpose of refining.

151 (16) All personal property stored in a warehouse of any person, copartnership  
152 or corporation engaged in the business of storing goods for hire.

153 (17) All motor vehicles registered by the Motor Vehicle Department of the State  
154 of New Jersey and upon which registration fees have been paid, in accordance with  
155 an act entitled "An act defining motor vehicles and providing for the registration of  
156 the same and the licensing of drivers thereof; fixing rules regulating the use and  
157 speed of motor vehicles; fixing the amount of license and registration fees; prescrib-  
158 ing and regulating process and the service thereof and proceedings for the viola-  
159 tion of the provisions of the act and penalties for said violations," also known as  
160 chapter two hundred and eight of the laws of New Jersey, one thousand nine hun-  
161 dred and twenty-one, its supplements and amendments; *provided, however,* that  
162 nothing in this act contained shall be construed to interfere in any way with the  
163 provisions of an act entitled "An act concerning auto busses, commonly called  
164 jitneys, and their operation in cities," approved March seventeenth, one thousand  
165 nine hundred and sixteen, or any act amendatory thereof or supplemental thereto,  
166 or in any way be construed to relieve any auto bus from the payment of any license  
167 fee, franchise tax or other imposition in the nature thereof whether such fee, tax  
168 or imposition be paid to the State of New Jersey, or to any municipality or munici-  
169 palities thereof.

1 2. All acts and parts of acts inconsistent with this act are hereby repealed.

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STATEMENT

The law at present provides that property owned by a single corporation or association organized exclusively for the moral and mental improvement of men, women and children is exempt from taxation. This bill provides for the exemption of property actually owned by two or more associations organized exclusively for the moral and mental improvement of men, women and children, where the title is vested in a holding company.

588 1944

1 2. Section 54:4-3.5 of the Revised Statutes is amended to read as follows:

2 54:4-3.5. Real estate or personal property owned and used for military  
3 purposes by any organization under the jurisdiction of this State, [or of the  
4 United States,] shall be exempt from taxation under this chapter on con-  
5 dition that all income derived from the property above the expense of its  
6 maintenance and repair shall be used exclusively for such military purposes;  
7 and any building, real estate or personal property used by an organization  
8 composed entirely of veterans of any war of the United States shall be  
9 exempt from taxation under this chapter.

1 3. This act shall take effect immediately.

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STATEMENT

As there is now legislation in Congress permitting taxation of the property of the United States, the purpose of this act is to eliminate the exception of property owned by the United States for taxation purposes.

18 of private persons, but all other property so used shall be exempt from  
19 taxation.

20 Property, the title to which is in the Morris Canal and Banking Com-  
21 pany, in trust for the State, shall, so long as the title is so vested, be  
22 deemed to be the property of the State within the meaning of any tax law.

1 2. This act shall take effect immediately.

---

#### STATEMENT

The purpose of this bill is to clarify the Tax Act with regard to the tax-  
ation and exemption of property owned by the State, counties, school districts  
and taxing districts.

This bill is sponsored by the New Jersey State League of Municipalities.

April 3, 1961

LEGISLATIVE HISTORY OF TAX EXEMPTION  
OF NONPROFIT ORGANIZATIONS

*For materials  
see copy 2*

The first law we could find having tax exemption for educational and charitable institutions is:

Laws of 1851 page 271 p.p. see 5, II. Supplement to "An act concerning taxes April 14, 1846".

5. And be it enacted, That the following persons and property shall be exempt from taxation, viz:

II. All colleges, academies, or seminaries of learning, public libraries, school houses, and all buildings erected and used for religious worship, the lands whereupon the same are erected, the furniture thereof, and the personal property used therein; pews in churches, grave yards not exceeding ten acres of ground, and all buildings erected and used exclusively for charitable purposes, with the lands on which they are erected and the furniture used therein; also the engines and apparatus of any individual or company used for extinguishing fires.

Laws of 1854 Chapter 113, p. 296. Supplement etc. Section 5, II, same as 1851.

Laws of 1861 Chapter 178, p. 522. Further Supplement etc.

1. BE IT ENACTED by the Senate and General Assembly of the State of New Jersey, That in addition to the property exempt from taxation by the act to which this is a further supplement, the funds of all charitable institutions or associations collected and held exclusively for the benefit of the sick or disabled members thereof, or for the widows of the deceased members of such charitable institutions or associations, or for the education, support and maintenance of the children of the deceased members thereof, shall also be exempt from taxation.

Approved March 15, 1861.

Laws of 1862 Chapter 194, p. 344, set 17. Further Supplement etc.

17. And be it enacted, That nothing herein contained shall be construed to alter or repeal the second article of the fifth section of the act entitled "A supplement to the act entitled 'an act concerning taxes,' " approved April fourteenth, one thousand eight hundred and forty-six, which said supplement was approved March the third, one thousand eight hundred and fifty-four; but the exemption in said second article contained shall extend only to the buildings of colleges, academies, and other institutions therein named, and the lands whereon the same are erected, the furniture thereof, and the personal property used therein and the land so exempted shall only be so much land as may be necessary to the fair enjoyment of the said buildings, not exceeding five acres for each college or other institution; nor shall anything herein contained be construed to alter or repeal the act entitled "A further supplement to the act entitled 'an act concerning taxes,' " approved April fourteenth, one thousand eight hundred and forty-six, which said supplement was approved March fifteenth, one thousand eight hundred and sixty-one.

In a pamphlet entitled, The General Tax Laws of New Jersey with Explanations and Instructions by the Attorney General, Trenton, 1867, the following statements are made:

page 5. All the real estate in this State is to be assessed and taxed, excepting the following, namely:

3. The buildings of colleges, academies, seminaries of learning and public libraries, school houses, buildings erected and used for public worship, and buildings erected and used exclusively for charitable purposes, and the lands necessary for the enjoyment of the said buildings, which, in no case, may exceed five acres, pews in churches, graveyards not exceeding ten acres of ground, and parsonages, with the lots attached, not exceeding five thousand dollars in value.

page 6. All the personal property held by residents of this State is to be assessed and taxed, excepting the following, namely:

3. The endowment or fund of colleges, academies, seminaries of learning and public libraries, and the furniture and personal property used in colleges, academies, seminaries of learning, public libraries, school houses, buildings erected and used for religious purposes, engines and apparatus of individuals or companies used for extinguishing fires.

Laws of 1866 Chapter 487, p. 1078, see 5 II.

5. And be it enacted that the following persons and property shall be exempt from taxation, viz:

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II. All colleges, academies or seminaries of learning, public libraries, school houses, buildings erected and used for religious worship, and the land whereon the same are situate, necessary to the fair use and enjoyment thereof, not exceeding five acres for each one, the furniture thereof and the personal property used therein, the endowment or fund of any religious society, college, academy, seminary of learning or public library; provided, that no building so used which may be rented for such purposes and rent received by owner therefor shall be exempted; the stock of any corporation of this state, which by a charter or other contract with this state is expressly exempted from taxation, the stock of any corporation of this state, the capital whereof is by this act made taxable to and against said corporation, pews in churches, grave yards not exceeding ten acres of ground, cemeteries and all buildings erected thereon, and all buildings used exclusively for charitable purposes, with the land whereon the same are erected, and which may be necessary for the fair enjoyment thereof, and the furniture and personal property used therein, the funds of all charitable institutions and associations collected and held exclusively for the sick or disabled members thereof, or for the widows of deceased members, or for the education, support and maintenance of the children of deceased members.

In 1868 a Report of the Commissioner to Revise the Tax Laws of New Jersey. Trenton, 1868, recommended a new tax law with the following exemptions:

page 20. Sec. 6. And be it enacted, That the following persons and property shall be exempt from taxation, namely:

-----

VI. All colleges, academies, or seminaries of learning, public libraries, school-houses, buildings erected and used for religious worship, and the land whereon the same are situated, necessary to the fair use and occupation of the same for such purposes, the furniture thereof, and the personal property used therein; provided however, that no building so used which may be rented for such purpose, and rent received by the owner thereof, shall be exempted.

VII. The endowment or fund of any religious society, college, academy, seminary of learning, or public library.

. . . . .

X. Pews in churches, grave-yards not exceeding ten acres of ground, cemeteries, and all buildings erected thereon, and necessary for the purpose thereof.

XI. All buildings used exclusively for charitable purposes, with the land whereon the same are erected, and which may be necessary for such purposes, and the furniture and personal property used therein.

XII. The funds of all charitable institutions and associations collected and held exclusively for sick or disabled members thereof, or for the education, support and maintenance of the children of deceased members.

This bill was not enacted. Instead the wording of the 1866 bill was taken over without change in the Revision of 1877, p. 1152, Taxes sec. 64 II.

Laws of 1893, Chapter 122, p. 225. A further supplement.

1. Be it enacted by the Senate and General Assembly of the State of New Jersey, That the dwelling house owned by any religious corporation and the land upon which the same stands, while and during only the time actually used by the officiating clergyman of such religious corporation, shall be exempt from taxation to an amount not exceeding five thousand dollars, but not more than one dwelling actually used by any one religious corporation shall be so exempt.

Laws 1894, Chapter 233, p. 354. A further supplement . . .  
added tax exemption for ". . . buildings used as asylums or schools  
for the care, cure nurture, maintenance and education of feeble-  
minded or idiotic persons and children, provided such institutions  
are duly incorporated under the laws of this state. . ."

974.90  
T235  
1897

In 1896 a new Report was filed. Report of the Commission Appointed  
by Governor Griggs to Investigate the Subject of Taxation. Trenton,  
1897. The minority report had the following to say about exemptions:

|| p. 81. That our list of "Exemptions" or property exempted  
from taxation is now unduly large and increasing, and  
needs revision and reduction. . .

. . . Of course, all public property should be exempt,  
because to tax that would be for the State merely to take  
money out of one pocket and put it into the other. So,  
all Churches and Charities should be exempt, because of  
their devotion to public or quasi public uses, and being  
thereby differentiated from ordinary property. It is  
claimed by some, however, that parsonages should be taxed.  
But I fail to see why parsonages should be taxed and  
Churches exempt, because they both belong to the same  
congregations and are supported by the same worshipers,  
without income to themselves or charge to the State,  
and for the uplifting and benefit of the whole community.  
So, all Schools and Colleges should be exempt, because  
to tax them would be to tax knowledge and intelligence,  
and no civilized or Christian Commonwealth could afford  
to do that. But no reason is seen why the last two  
items of our said "Exemptions" might not well be reduced,  
with much gain to the State. Of course, our Country  
graveyards and Church graveyards should be exempt, because  
free to everyone and yielding no income--literally "God's  
acre". But no reason is known why our incorporated  
Cemeteries should not be taxed, because they sell lots and  
pay dividends; but their lots when sold should be exempt,  
because no longer productive, and also because they are  
now exempt from levy and execution for debt. But the  
Cemetery Companies themselves should pay taxes, the same  
as anybody else. . .

Laws 1901, Chapter 142, p. 300.

1. The following property shall be exempt from taxation, namely,  
any building used for purposes considered charitable under the common  
law; provided, the said building is occupied in whole by the organization  
owning it, and the entire income from said building is used for the  
purposes of such organization, although supported partly by fees and

and charges received from the beneficiaries or from those who receive the advantages of such charitable purposes, with the land whereon the same are erected, and which may be necessary for the fair enjoyment thereof, and the furniture and personal property used therein.

Laws, 1903, Chapter 208, sec. 4, p. 394, A-53.

Laws 1913, Chapter 278, sec. 1, A159. Amended. No statement. Copy enclosed.

The bill as originally introduced the Committee Substitute and the law as finally passed are enclosed. I marked the changes during passage on the three forms of the bills.

Laws 1918, Chapter 236, sec. 203, A-51

This <sup>Bill</sup> ~~section~~ was ~~not~~ amended during passage. General revision. Had statement:

This act constitutes a general revision of the tax laws.

Changes in this law as compared with the 1903 law were so extensive we are unable to mark them. (Photostat of 1918 law enclosed.)

No hearings or reports on this act could be located. ✓

Laws 1919, Chapter 47, sec. 1, A-47

Not amended. Had Statement (photostat enclosed.)

Concerned exemptions for Veterans. No hearings or reports located.

Laws 1920, Chapter 28, sec. 1, A-168 - Introduced Feb. 9 by Mr. Pierson. Approved Mar. 22

Was amended. Had statement:

The purpose of this act is to exempt from taxation ores which are shipped into the State by nonresident owners for the purpose of refining, and which are not the property of the smelting plants at which they are located while in the State.

Laws 1920, Chapter 296, sec. 1, S-222 - Introduced Feb. 24 by Mr. Kays. Approved April 21.

Was amended. (Sect. 15 added by Assembly Amendment) No statement. Photostat of page 2 enclosed - showing added wording.

Also enclosed:

N. J. Committee to Investigate Tax Laws.

Report. . . 1920. See p. 19 "Abuse of Exemptions" for suggested legislation to further restrict exemptions. These suggestions were apparently ignored by the legislature.

974.90  
T235  
1920.

Laws 1921, Chapter 320, sec. 1 - A-117 - Intro. January 25 by Mr. Eaton.

Was amended. Original bill and committee substitute had statements.  
Enclosed are:

Photostat of original bill and statement.  
" of page 2 of Committee Substitute showing wording,  
and statement on Committee Substitute.  
Photostat of Senate Committee Amendments.

Laws 1922, Chapter 276, sec. 1 - S-48. Introduced January 23 by Mr. Roberts.

Was amended before passage. Enclosed are:

Photostat of page 3 of original bill showing added wording.  
This wording was changed during passage. This bill had  
statement:

This amendment extends the provisions of  
Section 203 of the Tax Act of 1918 to include  
charitable institutions incorporated under the  
laws of a foreign State, which incorporation is  
for the object merely of holding legal title.

This section was amended before passage. No changes were made after 2d OCR.  
Photostat of page 3 of 2d OCR enclosed, showing changes from bill as originally  
introduced.

Laws 1925, Chapter 221, sec. 1 - A-408 - Introduced February 10 by Mr. Beardsley.

Not amended. Had statement. Exempts property in warehouses.

Enclosed:

Photostat of p. 6 of bill, showing added section and statement.

Laws 1927, Chapter 338, sec. 1 - A-222 - Introduced February 7 by Mr. Francisco.

Not amended. Concerns Motor Vehicles. Enclosed:

Photostat of p. 6 showing new section and statement.

Laws 1929, Chapter 42, sec. 1 - A-408 - Introduced March 12 by Mr. Kuser.

Not amended. Had statement. Enclosed:

Photostat of bill and statement.

Laws 1931, Chapter 372, sec. 1 - A-438 - Introduced March 3 by Mr. Young.

Was amended. Had statement. Enclosed:

Photostat of p. 2 of bill showing added wording.

Bill had statement:

The law at present provides that property owned by a single corporation or association organized exclusively for the moral and mental improvement of men, women and children is exempt from taxation. This bill provides for the exemption of property actually owned by two or more associations organized exclusively for the moral and mental improvement of men, women and children, where the title is vested in a holding company.

Senate Amendment to A-438:

Amend, page 2, sub-section (3), line 23 by striking out the word "and" and substituting in lieu thereof the word "or".

Revision of 1937.

Made two changes in wording: changed "using or occupying the same as aforesaid" to "using or occupying them as aforesaid".

Changed "beneficiaries using or occupying the [said] building" to eliminate "said".

Laws 1941, Chapter 243, sec. 1 - A-401 - Introduced March 21 by Mr. Herbert.

Adds "all buildings actually and exclusively used and owned by first aid squads."

Had Statement:

The purpose of this act is to exempt buildings exclusively used for first aid squads from taxation.

1947 Constitution.

Article VIII, sec. 1, par. 2 (New). There was no exemption clause in the Constitution prior to 1947.

For background of this clause in the 1947 Constitution see:

New Jersey Constitutional Convention, 1947.  
Proceedings. . . v. II, p. 168~~4~~<sup>5</sup> Neeld,  
Aaron K., "Taxation - the tax clause", Monograph  
Volume V - Record of the Committee on Taxation  
and Finance.

Laws 1949, Chapter 85, sec. 1 - A-281.

Was amended. Had statement.

Photostat of page 2 of original bill (showing added words) and statement enclosed.

Word "educational" on line 24 was deleted by Senate Committee Amendment.

Laws 1960, Chapter 119, sec. 1 - A-18 - Introduced April 11th by Mr. Beadleston.

Not amended. No statement. Copy of bill enclosed.

HP/jmg  
encl.

CHAPTER 208

by citizens or corporations of this state situate and being out of the state upon which taxes shall have been actually assessed and paid within twelve months next before May twentieth, being the day prescribed by law for commencing the assessment;

(2.) The property of the United States and of the state of New Jersey and of the respective counties, school districts, and taxing districts when used for public purposes, but this exemption shall not include real property bought in for debts or on foreclosures of mortgages given to secure loans out of public funds or out of money in court, which property shall be taxed unless devoted to public uses;

Property of U. S., state, etc.

(3.) Any building, real estate or personal property used solely by any organization of the national guard for military purposes, and purchased or erected at public expense; also any building and lot and the personal property in said building used for an armory and owned by an incorporated armory association composed entirely of members of the national guard of this state and supported in whole or in part by annual state appropriation, on condition that all the income derived from said property above the expense of its maintenance and repair shall be used exclusively for such national guard and armory;

Property of national guard.

→ (4.) All buildings actually and exclusively used for colleges, schools, academies and seminaries not conducted for profit; also all buildings actually and exclusively used for public libraries, religious worship, or for asylums or schools for feeble-minded or idiotic persons and children, and owned by corporations of this state authorized to carry on such charities, and the land whereon the same are situated necessary to the fair use and enjoyment thereof, not exceeding five acres in extent for each, the furniture thereof and personal property used therein, and the endowment or fund held exclusively for the charitable purposes of the corporation owning such buildings; the parsonage and the land whereon the same stands to an amount not exceeding five thousand dollars owned by any religious corporation of this state while actually used by the officiating clergyman thereof; also all buildings used exclusively for purposes considered

Schools, colleges, libraries, churches, etc.

Charitable institutions.

[charitable purposes]

charitable under the common law, or belonging to any society or incorporated company formed for the purpose and actually engaged in the work of preventing cruelty to animals, with the land whereon the same are erected and which may be necessary for the fair enjoyment thereof, and the furniture and personal property used therein, the funds of all charitable institutions and associations collected and held exclusively for the sick and disabled members thereof, or for the widows of deceased members, or for the education, support or maintenance of the children of deceased members, and all endowments or funds held and administered exclusively for charitable purposes within this state; no buildings used for any such purposes which may be hired for rental, paid to a landlord, shall be exempt; the exemption described in this paragraph of a building and land used for charitable purposes shall extend to cases where the charity is supported partly by fees and charges received from or on behalf of beneficiaries occupying said building, provided the building is wholly controlled and the entire income therefrom is used by the charitable corporation for its charitable purposes;

Stock exempted by law.

(5.) The shares of stock of any corporation of this state, which by contract with the state is expressly exempted from taxation, and the shares of stock of any corporation of this state the capital or property whereof is made taxable to and against said corporation;

Cemeteries.

(6.) Graveyards not exceeding ten acres of ground, cemeteries and buildings for cemetery use erected thereon;

Volunteer fire companies.

(7.) The real and personal property of any exempt firemen's association, firemen's relief association, and volunteer fire company incorporated under the laws of this state, and which is used exclusively for the purposes of such corporation;

Certain railroad properties.

(8.) All officers and franchises, and all property used for railroad and canal purposes, the taxation of which is provided for by any other law of this state.

Exemptions of firemen, soldiers, sailors and their widows.

4. All persons enrolled as active members of the fire department or of any organized volunteer fire department of any taxing district or fire district under the control of any township committee, common council or

understanding, faithfully, justly and impartially execute the duties of his office; the official oath or affirmation may be taken before the township clerk, who shall take the same without fee or before any other officer authorized by the laws of this State to administer oaths and affirmations; on his failure to file such oath or affirmation with the county clerk within the time hereinabove limited, his office shall be deemed to be vacant.

Section 3 amended.

Failure to take oath.

3. There shall be a new section, to be known as section three, and which shall read as follows:

3. Any person who may have been duly elected surveyor of the highways at the last annual township election, and who may not have taken, subscribed and filed the official oath or affirmation prescribed in the next preceding paragraph hereof, shall, within thirty days after the approval of this act, take, subscribe and file such official oath or affirmation as aforesaid, which shall be taken and deemed a sufficient compliance with the statutory requirements in respect thereto, and on the failure of any such person to file such oath or affirmation within that time the said office shall be deemed to be vacant.

4. This act shall take effect immediately.  
Approved April 8, 1913.

LA 5414-3-6

Laws of 1913, CHAPTER 278.

An Amendment to an act entitled "An act for the assessment and collection of taxes," approved April eighth, one thousand nine hundred and three.

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

Section 3 amended.

1. Section three, subdivision four, of said act, be amended so as to read as follows:

4. All buildings actually used for colleges, schools, academies seminaries, associations and corporations organized exclusively for the moral and mental improvement of men or women, or for religious, charitable, benevolent or hospital purposes, or for one or more such purposes, not conducted for profit; also all buildings actually and exclusively used for public libraries, religious worship or for asylums or schools for feeble-minded or idiotic persons and children, and owned by corporations of this State authorized to carry on such charities; the land whereon the same are situated necessary to the fair use and enjoyment thereof, not exceeding five acres in extent for each; the furniture thereof and personal property used therein, and the endowment or fund held exclusively for the charitable, benevolent or religious purposes of the corporation owning such buildings; the parsonage and land whereon the same stands to an amount not exceeding five thousand dollars owned by any religious corporation of this State while actually used by the officiating clergyman thereof; also all buildings used exclusively for purposes considered charitable under the common law, or belonging to any association or incorporated company formed for the purpose and actually engaged in the work of preventing cruelty to animals, with the land whereon the same are erected and which may be necessary for the fair enjoyment thereof, and the furniture and personal property used therein; the funds of all charitable and benevolent institutions and associations collected and held exclusively for the sick and disabled members thereof, or for the widows of deceased members, or for the education, support or maintenance of the children of deceased members and all endowments and funds held and administered exclusively for charitable, benevolent, religious or hospital purposes within this State, however such endowments and funds may be invested; no buildings used for any such purposes which may be hired for

Schools, colleges, libraries, churches, etc., exempt.

Charitable institutions.

Extent of  
exemption.

rental, paid to a landlord, shall be exempt. The exemption described in this paragraph of a building and land used for charitable, benevolent or religious purposes shall extend to cases where the said building and the charitable, benevolent or religious work therein carried on is supported partly by fees and charges received from or on behalf of the beneficiaries using or occupying the said building provided the building is wholly controlled and the entire income therefrom is used for said charitable, benevolent or religious purposes.

2. This act shall take effect immediately.

Approved April 8, 1913.

## CHAPTER 279.

An Act to amend an act entitled "An act to establish a State system of highways providing for their construction, improvement, maintenance, repair, and regulation of the use thereof and for a road fund and its disbursement in lawful expenditures appertaining to roads," approved April fifteenth, one thousand nine hundred and twelve.

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

Section 9  
amended.

1. Section nine of said act is hereby amended so as to read as follows:

Commis-  
sioner of  
roads to take  
charge.

9. The State Commissioner of Public Roads is hereby directed to take charge of the construction, improvement maintenance and repair of State highways, and maintain the same in good order. All work of construction and improvement shall be done in accordance with plans and specifications prepared by the State Department of Public Roads. All work of maintenance and repair shall be done at the expense of the State.

## CHAPTER 279.

2. Section sixteen of said act is hereby amended so as to read as follows:

Section 16  
amended.

16. No State highway shall extend into any city of a population exceeding sixteen thousand in number, as determined by the most recent census, whether taken by the State or the United States Government. The State Commissioner of Public Roads may enter into a written contract with any municipality for the proper maintenance and repair by said municipality of such streets and roads in the same as may form proper connections through said municipality between State highways. Such contracts, before becoming binding, shall be approved by the State Highway Commission and shall terminate on the thirty-first day of October in each and every year.

Cities not  
included in  
system.

3. Section nineteen to be amended so as to read as follows:

Section 19  
amended.

19. For the purpose of extension, construction, improvement, maintenance, repair or straightening of the State Highways, it shall be lawful for the State Commissioner of Public Roads, with the assent and approval by the State Highway Commission of its terms and conditions, to enter into written agreement with any board of chosen freeholders, or other public body, or any person or corporation, for co-operation on an equitable basis of share in cost of such work, and to assume any portion of that cost. Such board or public body may raise their proportionate share of such cost in accordance with the provisions of any law providing for State aid in road improvement or maintenance. Upon approval by the said commissioner of the certificate of the inspector and engineer in charge of the work that the same has been satisfactorily completed in whole or in part, according to contract, plans and specifications, the disbursing officer of said board or body shall pay its share of the whole or partial cost to the State Commissioner of Public Roads, who shall disburse the same for the purposes of this act.

Proportion  
assumed by  
state.How amount  
raised.Payment to  
road com-  
missioner.

(2) The property of the United States and of the State of New Jersey; property of the respective counties, school districts, and taxing districts, when located therein and used for public purposes, but this exemption shall not include real property bought in for debts or on foreclosures of mortgages given to secure loans out of public funds or out of money in court, which property shall be taxed unless devoted to public uses.

Public property:

(3) Any real estate or personal property owned and used for military purposes by any organization under the jurisdiction of this State, or of the United States, on condition that all income derived from said property above the expense of its maintenance and repair, shall be used exclusively for such military purposes..

Property used for military purposes:

→ (4) All buildings actually used for colleges, schools, academies, or seminaries; all buildings actually and exclusively used for public libraries, religious worship, or asylums 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 in the work of associations and corporations organized exclusively for the moral and mental improvement of men, women or children, or for religious, charitable or hospital purposes, or for one or more of such purposes; the building actually occupied as a parsonage by the officiating clergyman of any religious corporation of this State, and owned by said corporation, to an amount not exceeding five thousand dollars; the land whereon any of the buildings hereinbefore mentioned are erected, and which may be necessary for the fair enjoyment thereof, and which is devoted to the purposes above mentioned and to no other purpose, and does not exceed five acres in extent; the furniture and personal property in

Schools, colleges, churches, libraries, etc.:

Provido.

said buildings if used in and devoted to the purposes above mentioned; *provided, however*, in the case of all of the foregoing, that said buildings, or the lands on which they stand, or the associations, corporations, or institutions using and occupying the same as aforesaid, are not conducted for profit, except that the exemption of the buildings and lands used for charitable, benevolent or religious purposes shall extend to cases where the charitable, benevolent or religious work therein carried on is supported partly by fees and charges received from or on behalf of beneficiaries using or occupying the said building, provided the building is wholly controlled by and entire income therefrom is used for said charitable, benevolent or religious purposes; *provided, further*, that the foregoing exemptions shall apply only where the association, corporation or institution claiming the exemption owns the property in question and is incorporated or organized under the laws of this State and authorized to carry out the purposes on account of which such exemption is claimed; the funds of all charitable and benevolent institutions and associations collected and held exclusively for the sick and disabled members thereof, or for the widows of deceased members, or for the education, support or maintenance of the children of deceased members, and all endowments and funds held and administered exclusively for charitable, benevolent, religious or hospital purposes within this State.

Corporation  
stock:

(5) The shares of stock of any corporation of this State which by contract with the State is expressly exempted from taxation, and the shares of stock of any corporation of this State the capital or property whereof is made taxable to and against said corporation.

Burying  
grounds:

(6) Graveyards not exceeding ten acres of ground, and cemeteries and buildings for cemetery use erected thereon.

# STATE OF NEW JERSEY

INTRODUCED FEBRUARY 17, 1919.

By Mr. MORGAN.

(For the Speaker.)

Referred to Committee on Judiciary.

AN ACT to amend an act entitled "An act for the assessment and collection of taxes,"  
revision of nineteen hundred and eighteen, approved March fourth, nineteen hun-  
dred and eighteen.

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

1 1. Section two hundred and three of the act of which this act is amendatory  
2 be and the same is hereby amended so that it shall read as follows:

3 203. The following property shall be exempt from taxation under this act,  
4 namely:

5 (1) (a) The bonds and other securities of the United States (other than cir-  
6 culating notes of national banking associations and United States legal tender and  
7 other notes and certificates of the United States, payable on demand and circulat-  
8 ing or intended to circulate as currency, and gold, silver or other coin):

9 (b) All bonds, securities, improvement certificates and other evidences of in-  
10 debtedness, heretofore or hereafter issued by this State or by any county thereof,  
11 or by any taxing district or school district of this State:

12 (c) The personal property owned by citizens or corporations of this State sit-  
13 uate and being out of the State upon which taxes shall have been actually assessed  
14 and paid within twelve months next before October first, being the day prescribed  
15 by law for commencing the assessment.

16 (2) The property of the United States and of the State of New Jersey; prop-  
17 erty of the respective counties, school districts, and taxing districts, when located  
18 therein and used for public purposes, but this exemption shall not include real prop-  
19 erty bought in for debts or on foreclosure of mortgages given to secure loans out  
20 of public funds or out of money in court, which property shall be taxed unless de-  
21 voted to public uses.

22 (3) Any real estate or personal property owned and used for military pur-  
23 poses by any organization under the jurisdiction of this State, or of the United  
24 States, on condition that all income derived from said property above the expense  
25 of its maintenance and repair, shall be used exclusively for such military purposes.

26 (4) All buildings actually used for colleges, schools, academies, or seminaries;  
27 all buildings actually and exclusively used for public libraries, religious worship, or  
28 asylums or schools for feeble-minded or idiotic persons and children; all buildings  
29 used exclusively by any association or corporation formed for the purpose and act-  
30 ually engaged in the work of preventing cruelty to animals; all buildings actually  
31 and exclusively used in the work of associations and corporations organized ex-  
32 clusively for the moral and mental improvement of men, women or children, or for  
33 religious, charitable or hospital purposes, or for one or more of such purposes; the  
34 building actually occupied as a parsonage by the officiating clergyman of any re-  
35 ligious corporation of this State, to an amount not exceeding five thousand dollars;  
36 the land whereon any of the buildings hereinbefore mentioned are erected, and  
37 which may be necessary for the fair enjoyment thereof, and which is devoted to the  
38 purposes above mentioned and to no other purpose, and does not exceed five acres  
39 in extent; the furniture and personal property in said buildings if used in and de-  
40 voted to the purposes above mentioned; *provided, however*, in the case of all of  
41 the foregoing, that said buildings, or the lands on which they stand, or the associa-  
42 tions, corporations, or institutions using and occupying the same as aforesaid, are  
43 not conducted for profit, except that the exemption of the buildings and lands, used  
44 for charitable, benevolent or religious purposes shall extend to cases where the char-  
45 itable, benevolent or religious work therein carried on is supported partly by fees and

46 charges received from or on behalf of beneficiaries using or occupying the said build-  
47 ing, provided the building is wholly controlled by and entire income therefrom is  
48 used for said charitable, benevolent or religious purposes; *provided, further*, that  
49 the foregoing exemptions shall apply only where the association, corporation or in-  
50 stitution claiming the exemption owns the property in question and is incorporated  
51 or organized under the laws of this State and authorized to carry out the pur-  
52 poses on account of which such exemption is claimed; the funds of all charitable  
53 and benevolent institutions and associations collected and held exclusively for the  
54 sick and disabled members thereof, or for the widows of deceased members, or for  
55 the education, support and maintenance of the children of deceased members, and  
56 all endowments and funds held and administered exclusively for charitable, benev-  
57 olent, religious or hospital purposes within this State.

58 (5) The shares of stock of any corporation of this State which by contract  
59 with the State is expressly exempted from taxation, and the shares of stock of  
60 any corporation of this State the capital or property whereof is made taxable to  
61 and against said corporation.

62 (6) Graveyards not exceeding ten acres of ground, and cemeteries and build-  
63 ings for cemetery use erected thereon.

64 (7) The real and personal property of any exempt firemen's association, fire-  
65 men's relief association and volunteer fire company incorporated under the laws of  
66 this State, and which is used exclusively for the purposes of such corporation.

67 (8) All offices and franchises, and all property used for railroad and canal  
68 purposes, the taxation of which is provided for by any other law of this State.

69 (9) All persons enrolled as active members of the fire department or of any  
70 organized volunteer fire department of any taxing district or fire district under  
71 the control of any township committee, common council or other authorized pub-  
72 lic body; all exempt firemen of any taxing district; all honorably discharged sol-  
73 diers and sailors who have served in the army or navy of the United States dur-  
74 ing any war or rebellion and their widows during widowhood; and all members  
75 of the National Guard during their term of service, and all persons engaged in any

76 branch of the military or naval service either of this State or of the United States,  
77 during the period of the present war, shall be exempt on proper claim made there-  
78 for from poll taxes and from State, county and municipal taxation upon real and  
79 personal property, or both, to a valuation not exceeding in the aggregate five hun-  
80 dred dollars, which may be assessed against their property in the case of active  
81 and exempt firemen in the municipality or township under the supervision of  
82 which they may be doing public fire duty, or in the service of which they became  
83 exempt; in the case of soldiers and sailors, in the municipality or township wherein  
84 they reside; no taxpayer shall be allowed more than one exemption under this  
85 section; the right to claim exemption shall extend to cases where it has accrued  
86 before and exists on the date when taxes are due and payable [the first day of  
87 October]; sufficient evidence to the assessor or collector of taxes of the right to  
88 the exemptions in this section authorized shall be as follows: In the case of active  
89 and exempt firemen, the certificate of the proper public official in charge of the  
90 records showing that the claimant is such fireman, which shall be furnished with-  
91 out charge, and in the case of honorably discharged soldiers and sailors, or their  
92 widows, an honorable discharge, which shall be the last discharge, or the certifi-  
93 cate of the Adjutant General of this State, and in the case of commissioned officers  
94 of the National Guard the certificate of the Adjutant-General of this State, and in the  
95 case of other members of the National Guard and persons engaged in any branch of  
96 the military or naval service either of this State or of the United States, other than  
97 commissioned officers, the certificate under oath of the commander of their company,  
98 battery or band; in the case of commissioned officers in the military or naval service  
98½ of the United States, a certificate signed by the commanding officer of such commis-  
99 sioned officers. Such certificates, where two or more claimants are entitled in the  
100 same taxing district, may be in the form of a list, certified and verified by oath  
101 and filed with the assessor or collector at or before the time when taxes are pay-  
102 able. All exemptions from taxation recited in this subdivision nine for soldiers,  
103 sailors, veterans and their widows, during w dowhood, shall also be allowed imme-

104 diately by such assessor or collector of taxes upon the filing with such assessor  
105 or collector of a duly verified claim in writing, on behalf of such soldier, sailor, vet-  
106 eran or widow, by any society incorporated under the laws of this State, to assist  
107 all soldiers, sailors, veterans and their widows, during widowhood, to obtain such  
108 exemptions from taxations and other privileges, provided by statute or otherwise,  
109 without cost or expense to any such soldier, sailor, veteran or widow, the records  
110 of which society are located in the State of New Jersey and are open to the free  
111 use of all such soldiers, sailors, veterans and widows, and to the State of New  
112 Jersey. No charge shall be made for any affidavit, certificate or other service ren-  
113 dered under this subdivision nine; every record of or relating to the soldiers,  
114 sailors and veterans of the present or former wars in which this country has been  
115 engaged, in the possession or custody of any officer or any employee of this State  
116 or of any municipality of this State, shall be considered to be public records and  
117 shall be free and open, at all times, for the purpose of obtaining information to  
118 aid in the preparation of the claims for exemption from taxation referred to in  
119 this act; all such officers shall give the required certificates for the purposes herein  
120 named without charge therefor. The city council, board of commissioners, town-  
121 ship committee or other governing body of each municipality of this State may  
122 return all taxes collected, which taxes would have been exempt had proper claims,  
123 in writing, been made therefor, by or on behalf of such soldiers, sailors, vet-  
124 erans or widows, of the present or any former war in which this country has  
125 been engaged.

126 (10) Mortgages or debts secured by mortgages on any property which is by  
127 the provisions of this act exempt from taxation.

128 (11) Any personal property or real estate not exceeding two hundred and  
129 fifty acres in extent, owned and actually and exclusively used by any corporation or-  
130 ganized under the laws of New Jersey to provide instruction in agricultural pur-  
131 suits for soldiers and sailors of the United States who have been permanently crip-  
132 pled while in active service in time of war, provided, that all income derived  
133 from said property and the products thereof in excess of the expense of its main-

134 tenance and operation, shall be used exclusively for the benefit of such crippled  
135 soldiers and sailors.

136 (12) Household furniture and effects to a value not exceeding one hundred  
137 dollars in amount, when located and used in the residence of the owner thereof.

138 (13) Shares of the capital stock of banks, banking associations and trust com-  
139 panies the taxation of which is provided for by any other law or laws of this  
140 State.

141 (14) The turnpike road of any turnpike company used by the public with-  
142 out the payment of tolls.

1 2. This act shall take effect immediately.

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#### STATEMENT.

The objects of the above bill are to re-establish the exemptions from taxation for soldiers, sailors, veterans and their widows, during widowhood, of the present war and all other wars in which this country has been engaged, which exemptions from taxation had been the sound and settled policy of the State of New Jersey, for a long period of years, and which policy was re-enacted by the Legislature of 1918, see Laws, of 1918, page 62. By inadvertence these exemptions, except as they apply to poll taxes, were repealed by the Legislature later in the session of nineteen hundred and eighteen, see Laws of 1918, page 851. The revision of 1918 of the act concerning the assessment and collection of taxes abolished these exemptions so far as they apply to real estate and personal property and the passage of this act will re-establish the exemptions as they existed for many years.

SENATE, No. 222

# STATE OF NEW JERSEY

INTRODUCED FEBRUARY 24, 1920.

By Mr. KAYS.

Referred to Committee on Taxation.

AN ACT to amend an act entitled "An act to amend an act entitled 'An act for the assessment and collection of taxes' (Revision of nineteen hundred and eighteen), approved March fourth, nineteen hundred and eighteen," which amendment was approved April seventh, nineteen hundred and nineteen.

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

1 1. Section two hundred and three of the act of which this act is amendatory be  
2 and the same is hereby amended so that it shall read as follows:

3 203. The following property shall be exempt from taxation under this act,  
4 namely:

5 (1) (a) The bonds and other securities of the United States (other than circu-  
6 lating notes of national banking associations and United States legal tender notes  
7 and other notes and certificates of the United States, payable on demand and circu-  
8 lating or intended to circulate as currency, and gold, silver or other coin);

9 (b) All bonds, securities, improvement certificates and other evidences of in-  
10 debtedness, heretofore or hereafter issued by this State or by any county thereof, or  
11 by any taxing district or school district of this State;

12 (c) The personal property owned by citizens or corporations of this State,  
13 situate and being out of the State upon which taxes shall have been actually assessed  
14 and paid within twelve months next before October first, being the day prescribed  
15 by law for commencing the assessment.

16 (2) The property of the United States and of the State of New Jersey; prop-  
17 erty of the respective counties, school districts and taxing districts, when located  
18 therein and used for public purposes, or for the preservation or exhibit of historical  
19 data, records or property, but this exemption shall not include real property bought  
20 in for debts or on foreclosure of mortgages given to secure loans out of public funds  
21 or out of money in court, which property shall be taxed unless devoted to public  
22 uses.

23 (3) Any real estate or personal property owned and used for military purposes  
24 by any organization under the jurisdiction of this State, or of the United States,  
25 on condition that all income derived from said property above the expense of its  
26 maintenance and repair, shall be used exclusively for such military purposes.

27 (4) All buildings actually used for colleges, schools, academies or seminaries;  
28 all buildings actually used for historical societies, associations or exhibitions, when  
29 owned by the State, county or any political subdivision thereof; all buildings ac-  
30 tually and exclusively used for public libraries, religious worship, or asylums or  
31 schools for feeble minded or idiotic persons and children; all buildings used ex-  
32 clusively by any association or corporation formed for the purpose and actually  
33 engage in the work of preventing cruelty to animals; all buildings actually and  
34 exclusively used in the work of associations and corporations organized exclusively  
35 for the moral and mental improvement of men, women or children, or for religious,  
36 charitable or hospital purposes, or for one or more of such purposes; the building  
37 actually occupied as a parsonage by the officiating clergyman of any religious cor-  
38 poration of this State, to an amount not exceeding five thousand dollars; the land  
39 whereon any of the buildings hereinbefore mentioned are erected, and which may  
40 be necessary for the fair enjoyment thereof, and which is devoted to the purposes  
41 above mentioned and to no other purpose, and does not exceed five acres in extent;  
42 the furniture and personal property in said buildings if used in and devoted to the  
43 purposes above mentioned; *provided, however*, in the case of all of the foregoing,  
44 that said buildings, or the lands on which they stand, or the associations, corpora-  
45 tions, or institutions using and occupying the same as aforesaid, are not conducted

46 for profit, except that the exemption of the buildings and lands, used for charitable,  
47 benevolent or religious work therein carried on is supported partly by fees and  
48 charges received from or on behalf of beneficiaries using or occupying the said build-  
49 ing; *provided*, the building is wholly controlled by and entire income therefrom is  
50 used for said charitable, benevolent or religious purposes; *provided, further*, that  
51 the foregoing exemptions shall apply only where the association, corporation or in-  
52 stitution claiming the exemption owns the property in question and is incorporated  
53 or organized under the laws of this State and authorized to carry out the pur-  
54 poses on account of which such exemption is claimed; the funds of all charitable  
55 and benevolent institutions and associations collected and held exclusively for the  
56 sick and disabled members thereof, or for the widows of deceased members, or for  
57 the education, support or maintenance of the children of deceased members, and all  
58 endowments and funds held and administered exclusively for charitable, benevolent,  
59 religious or hospital purposes within this State.

60 (5) The shares of stock of any corporation of this State which by contract with  
61 the State is expressly exempted from taxation, and the shares of stock of any cor-  
62 poration of this State the capital or property whereof is made taxable to and against  
63 said corporation.

64 (6) Graveyards not exceeding ten acres of ground, and cemeteries and build-  
65 ings for cemetery use erected thereon.

66 (7) The real and personal property of any exempt firemen's association, fire-  
67 men's relief association and volunteer fire company incorporated under the laws  
68 of this State, and which is used exclusively for the purposes of such corporations.

69 (8) All offices and franchises, and all property used for railroad and canal pur-  
70 poses, the taxation of which is provided for by any other law of this State

71 (9) All persons enrolled as active members of the fire department or of any  
72 organized volunteer fire department or of any organized volunteer fire department of  
73 any taxing district or fire district under the control of any township committee,  
74 common council or other authorized public body; all exempt firemen of any taxing  
75 district; all honorably discharged soldiers and sailors who have served in the army

76 or navy of the United States during any war or rebellion and their widows during  
77 widowhood; and all members of the National Guard during their term of service,  
78 and all persons engaged in any branch of the military or naval service either of this  
79 State or of the United States during the period of the present war, shall be exempt  
80 on proper claim made therefor from poll taxes and from State, county and municipal  
81 taxation upon real and personal property, or both, to a valuation not exceeding in  
82 the aggregate five hundred dollars, which may be assessed against their property in  
83 the case of active and exempt firemen in the municipality or township under the  
84 supervision of which they may be doing public fire duty, or in the service of which  
85 they became exempt; in the case of soldiers and sailors, in the municipality or town-  
86 ship wherein they reside; no tax payer shall be allowed more than one exemption  
87 under this section; the right to claim exemption shall extend to cases where it has  
88 accrued before and exists on the date when taxes are due and payable; sufficient  
89 evidence to the assessor or collector of taxes of the right to the exemptions in this  
90 section authorized shall be as follows: In the case of active and exempt firemen, the  
91 certificate of the proper public official in charge of the records showing that the  
92 claimant is such fireman, which shall be furnished without charge, and in the case  
93 of honorably discharged soldiers and sailors, or their widows, an honorable discharge,  
94 which shall be the last discharge, or the certificate of the Adjutant-General of this  
95 State, and in the case of commissioned officers of the National Guard the certificate of  
96 the Adjutant-General of this State, and in the case of other members of the National  
97 Guard and persons engaged in any branch of the military or naval service either of  
98 this State or of the United States, other than commissioned officers, the certificate  
99 under oath of the commander of their company, battery or band; in the case of  
100 commissioned officers in the military or naval service of the United States, a cer-  
101 tificate signed by the commanding officer of such commissioned officers. Such cer-  
102 tificates, where two or more claimants are entitled in the same taxing district, may  
103 be in the form of a list, certified and verified by oath and filed with the assessor or  
104 collector at or before the time when taxes are payable. All exemptions from tax-  
105 ation recited in this subdivision nine for soldiers, sailors, veterans and their widows,

106 during widowhood, shall also be allowed immediately by such assessor or collector  
107 of taxes upon the filing with such assessor or collector of a duly verified claim in  
108 writing, on behalf of such soldier, sailor, veteran or widow, by any society incor-  
109 porated under the laws of this State, to assist all soldiers, sailors, veterans and their  
110 widows, during widowhood, to obtain such exemptions from taxations and other  
111 privileges, provided by statute or otherwise, without cost or expense to any such sol-  
112 dier, sailor, veteran or widow, the records of which society are located in the State  
113 of New Jersey and are open to the free use of all such soldiers, sailors, veterans  
114 and widows, and to the State of New Jersey. No charge shall be made for any  
115 affidavit, certificate or other service rendered under this subdivision nine; every  
116 record of or relating to the soldiers, sailors and veterans of the present or former  
117 wars in which this country has been engaged, in the possession or custody of any  
118 officer or any employee of this State or of any municipality of this State, shall be  
119 considered to be public records and shall be free and open, at all times, for the pur-  
120 pose of obtaining information to aid in the preparation of the claims for exemption  
121 from taxation referred to in this act; all such officers shall give the required certifi-  
122 cates for the purposes herein named without charge therefor. The city council,  
123 board of commissioners, township committee or other governing body of each mu-  
124 nicipality of this State may return all taxes collected, which taxes would have been  
125 exempt had proper claims, in writing, been made therefor, by or on behalf of such  
126 soldiers, sailors, veterans or widows, of the present or any former war in which  
127 this country has been engaged.

128 (10) Mortgages or debts secured by mortgages on any property which is by the  
129 provisions of this act exempt from taxation.

130 (11) Any personal property or real estate not exceeding two hundred and fifty  
131 acres in extent, owned and actually and exclusively used by any corporation organized  
132 under the laws of New Jersey to provide instruction in agricultural pursuits for sol-  
133 diers and sailors of the United States who have been permanently crippled while in  
134 active service in time of war; *provided*, that all income derived from said property  
135 and the products thereof in excess of the expense of its maintenance and operation,

136 shall be used exclusively for the benefit of such crippled soldiers and sailors.

137 (12) Household furniture and effects to a value not exceeding one hundred dol-  
138 lars in amount, when located and used in the residence of the owner thereof.

139 (13) Shares of the capital stock of banks, banking associations and trust com-  
140 panies the taxation of which is provided for by any other law or laws of this State.

141 (14) The turnpike road of any turnpike company used by the public without  
142 the payment of tolls.

1 2. This act shall take effect immediately.

ASSEMBLY AMENDMENT TO  
SENATE, No. 222

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STATE OF NEW JERSEY

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- 1 Add new subdivision on page 6, to be numbered "15", and reading as follows:  
2 "(15.) The metal contents of ores and unrefined metals owned by non-residents  
3 of New Jersey and stopped in transit through the State for the purpose of refining."

# STATE OF NEW JERSEY

INTRODUCED JANUARY 25, 1921.

By Mr. EATON.

Referred to Committee on Militia.

AN ACT to amend an act entitled "An act to amend an act entitled 'An act for the assessment and collection of taxes' (Revision of nineteen hundred and eighteen) approved March fourth, nineteen hundred and eighteen," which amendment was approved April twenty-first, nineteen hundred and twenty.

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

1 1. Section three of the act of which this act is amendatory be and the same is  
2 hereby amended so as to read as follows:

3 3. Any real estate or personal property owned and used for military purposes  
4 by any organization under the jurisdiction of this State or of the United States, on  
5 condition that all income derived from said property above the expenses of its main-  
6 tenance and repair, shall be used exclusively for such military purposes; and, any  
7 building, real estate or personal property used solely by an organization composed  
8 entirely of veterans of any war of the United States, owned by an incorporated  
9 company or association and used exclusively, without profit, as a headquarters or  
10 home by and for such veterans.

1 2. This act shall take effect immediately.

## STATEMENT.

The exemption of a home used exclusively and without profit by veterans of any war of the United States (as underlined above) is the only new feature of this amend-

ment to the Tax Exemption Act. The amendment is offered by members of the United Spanish War Veterans who have purchased and now occupy the building at 29 Franklin street, Newark. The taxes, (which have been paid for 1920) when added to interest and maintenance charges form too heavy a burden as demonstrated by the experience of 1920.

# ASSEMBLY, No. 117

(Chap 296, Laws 1920, page 533.)

## STATE OF NEW JERSEY

INTRODUCED JANUARY 25, 1921.

By Mr. EATON.

Referred to Committee on Militia.

AN ACT to amend an act entitled "An act to amend an act entitled 'An act for the assessment and collection of taxes' (Revision of nineteen hundred and eighteen) approved March fourth, nineteen hundred and eighteen," which amendment was approved April twenty-first, nineteen hundred and twenty.

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

1 1. Section three of the act of which this act is amendatory be and the same is  
2 hereby amended so as to read as follows:

3 3. Any real estate or personal property owned and used for military purposes  
4 by any organization under the jurisdiction of this State or of the United States, on  
5 condition that all income derived from said property above the expenses of its main-  
6 tenance and repair, shall be used exclusively for such military purposes: and, any  
7 building, real estate or personal property used solely by an organization composed  
8 entirely of veterans of any war of the United States, owned by an incorporated  
9 company or association and used exclusively, without profit, as a headquarters or  
10 home by and for such veterans.

1 2. This act shall take effect immediately.

### STATEMENT.

The exemption of a home used exclusively and without profit by veterans of any war of the United States (as underlined above) is the only new feature of this amend-

ment to the Tax Exemption Act. The amendment is offered by members of the United Spanish War Veterans who have purchased and now occupy the building at 29 Franklin street, Newark. The taxes, (which have been paid for 1920) when added to interest and maintenance charges form too heavy a burden as demonstrated by the experience of 1920.

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COMMITTEE SUBSTITUTE FOR  
**ASSEMBLY, No. 117**

(*Chap. 296, Laws 1920, page 533.*)

(*Chap. 236, Laws 1918, page 848.*)

**STATE OF NEW JERSEY**

INTRODUCED FEBRUARY 15, 1921.

By Mr. EATON.

Referred to Committee on Taxation.

AN ACT to amend an act entitled "An act to amend an act entitled 'An act for the assessment and collection of taxes' (Revision of 1918), approved March fourth, nineteen hundred and eighteen," which amendment was approved April twenty-first, nineteen hundred and twenty.

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

1 I. Section two hundred and three of the act of which this act is amendatory be  
2 and the same is hereby amended so as to read as follows:

3 203. The following property shall be exempt from taxation under this act,  
4 namely:

5 (1) (a) The bonds and other securities of the United States (other than cir-  
6 culating notes of national banking associations and United States legal tender notes  
7 and other notes and certificates of the United States, payable on demand and circu-  
8 lating or intended to circulate as currency, and gold, silver or other coin):

9 (b) All bonds, securities, improvement certificates and other evidences of in-  
10 debtedness, heretofore or hereafter issued by this State or by any county thereof,  
11 or by any taxing district or school district of this State:

12 (c) The personal property owned by citizens or corporations of this State, situ-

United  
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13 ate and being out of the State upon which taxes shall have been actually assessed  
14 and paid within twelve months next before October first, being the day prescribed  
15 by law for commencing the assessment.

16 (2) The property of the United States and of the State of New Jersey: prop-  
17 erty of the respective counties, school districts and taxing districts, when located  
18 therein and used for public purposes, or for the preservation or exhibit of his-  
19 torical data, records or property, but this exemption shall not include real property  
20 bought in for debts or on foreclosure of mortgages given to secure loans out of  
21 public funds or out of money in court, which property shall be taxed unless de-  
22 voted to public uses.

23 (3) Any real estate or personal property owned and used for military purposes  
24 by any organization under the jurisdiction of this State, or of the United States,  
25 on condition that all income derived from said property above the expense of its  
26 maintenance and repair, shall be used exclusively for such military purposes; and,  
27 any building, real estate or personal property used solely by an organization com-  
28 posed entirely of veterans of any war of the United States, owned by an incor-  
29 porated company or association and used exclusively, without profit, as a head-  
30 quarters or home by and for such veterans.

31 (4) All buildings actually used for colleges, schools, academies or seminaries:  
32 all buildings actually used for historical societies, associations or exhibitions, when  
33 owned by the State, county or any political subdivision thereof, all buildings actu-  
34 ally and exclusively used for public libraries, religious worship, or asylums or  
35 schools for feeble minded or idiotic persons and children: all buildings used exclu-  
36 sively by any association or corporation formed for the purpose and actually en-  
37 gaged in the work of preventing cruelty to animals: all buildings actually and exclu-  
38 sively used in the work of associations and corporations organized exclusively for  
39 the moral and mental improvement of men, women or children, or for religious,  
40 charitable or hospital purposes, or for one or more of such purposes: the building  
41 actually occupied as a parsonage by the officiating clergyman of any religious cor-  
42 poration of this State, to an amount not exceeding five thousand dollars: the land

43 whereon any of the buildings hereinbefore mentioned are erected, and which may  
44 be necessary for the fair enjoyment thereof, and which is devoted to the purposes  
45 above mentioned and to no other purpose, and does not exceed five acres in extent:  
46 the furniture and personal property in said buildings if used in and devoted to the  
47 purposes above mentioned; *provided, however,* in the case of all the foregoing, that  
48 said buildings, or the lands on which they stand, or the associations, corporations or  
49 institutions using and occupying the same as aforesaid, are not conducted for profit,  
50 except that the exemption of the buildings and lands, used for charitable, benevo-  
51 lent or religious purposes shall extend to cases where the charitable, benevolent or  
52 religious work therein carried on is supported partly by fees and charges received  
53 from or on behalf of beneficiaries using or occupying the said building; *provided,*  
54 the building is wholly controlled by and the entire income therefrom is used for  
55 said charitable, benevolent or religious purposes; *provided, further,* that the forego-  
56 ing exemptions shall apply only where the association, corporation or institution  
57 claiming the exemption owns the property in question and is incorporated or organ-  
58 ized under the laws of this State and authorized to carry out the purposes on ac-  
59 count of which such exemption is claimed: the funds of all charitable and benevo-  
60 lent institutions and associations collected and held exclusively for the sick and dis-  
61 abled members thereof, or for the widows of deceased members, or for the educa-  
62 tion, support or maintenance of the children of deceased members, and all endow-  
63 ments and funds held and administered exclusively for charitable, benevolent, re-  
64 ligious or hospital purposes within this State.

65 (5) The shares of stock of any corporation of this State which by contract  
66 with the State is expressly exempted from taxation, and the shares of stock of any  
67 corporation of this State the capital or property whereof is made taxable to and  
68 against said corporation.

69 (6) Graveyards not exceeding ten acres of ground, and cemeteries and build-  
70 ings for cemetery use erected thereon.

71 (7) The real and personal property of any exempt firemen's association, fire-  
72 men's relief association and volunteer fire company incorporated under the laws of

73 this State, and which is used exclusively for the purposes of such corporations.

74 (8) All offices and franchises, and all property used for railroad and canal  
75 purposes, the taxation of which is provided for by any other law of this State.

76 (9) All persons enrolled as active members of the fire department or of any  
77 organized volunteer fire department of any taxing district or fire district under the  
78 control of any township committee, common council or other authorized public body:  
79 all exempt firemen of any taxing district: all honorably discharged sol-  
80 diers and sailors who have served in the army or navy of the United  
80½ States during any war or rebellion and their widows during widowhood:  
81 and all members of the National Guard during their term of service, and all per-  
82 sons engaged in any branch of the military or naval service either of this State or  
83 of the United States during the period of the present war, shall be exempt on proper  
84 claim made therefor from poll taxes and from State, county or municipal taxation  
85 upon real and personal property, or both, to a valuation not exceeding in the aggre-  
86 gate five hundred dollars, which may be assessed against their property in the case  
87 of active and exempt firemen in the municipality or township under the supervision  
88 of which they may be doing public fire duty, or in the service of which they be-  
89 came exempt: in the case of soldiers and sailors, in the municipality or township  
90 wherein they reside: no taxpayer shall be allowed more than one exemption under  
91 this section: the right to claim exemption shall extend to cases where it has accrued  
92 before and exists on the date when taxes are due and payable: sufficient evidence  
93 to the assessor or collector of taxes of the right to the exemptions in this section au-  
94 thorized shall be as follows: In the case of active and exempt firemen, the certifi-  
95 cate of the proper official in charge of the records showing that the claimant is such  
96 fireman, which shall be furnished without charge, and in the case of honorably  
97 discharged soldiers and sailors, or their widows an honorable discharge, which shall  
98 be the last discharge, or the certificate of the Adjutant-General of the State, and in the  
99 case of commissioned officers of the National Guard the certificate of the Adjutant-  
100 General of this State, and in the case of other members of the National Guard and  
101 persons engaged in any branch of the military or naval service of this State or of  
102 the United States, other than commissioned officers, the certificate under oath of

103 the commander of their company, battery or band: in the case of commissioned offi-  
104 cers in the military or naval service of the United States, a certificate signed by the  
105 commanding officer of such commissioned officers. Such certificates, where two or  
106 more claimants are entitled in the same taxing district, may be in the form of a  
107 list, certified and verified by oath and filed with the assessor or collector at or before  
108 the time when taxes are payable. All exemptions from taxation recited in this sub-  
109 division nine for soldiers, sailors, veterans and their widows, during widowhood,  
110 shall also be allowed immediately by such assessor or collector of taxes upon the  
111 filing with such assessor or collector of a duly verified claim in writing, on behalf  
112 of such soldier, sailor, veteran or widow, by any society incorporated under the  
113 laws of this State, to assist all soldiers, sailors, veterans and their widows, during  
114 widowhood, to obtain such exemptions from taxations and other privileges, pro-  
115 vided by statute or otherwise, without cost or expense to any such soldier, sailor,  
116 veteran or widow, the records of which society are located in the State of New  
117 Jersey and are open to the free use of all such soldiers, sailors, veterans and widows,  
118 and to the State of New Jersey. No charge shall be made for any affidavit, certifi-  
119 cate or other service rendered under this subdivision nine: every record of or re-  
120 lating to the soldiers, sailors, and veterans of the present or former wars in which  
121 this country has been engaged, in the possession or custody of any officer or em-  
122 ployee of this State or of any municipality of this State, shall be considered to be  
123 public records and shall be free and open, at all times, for the purpose of obtaining  
124 information to aid in the preparation of the claims for exemption from taxation  
125 referred to in this act: all such officers shall give the required certificates for the  
126 purposes herein named without charge therefor. The city council, board of com-  
127 missioners, township committee or other governing body of each municipality of  
128 this State may return all taxes collected, which taxes would have been exempt had  
129 proper claims, in writing, been made therefor, by or on behalf of such soldiers, sail-  
130 ors, veterans or widows, of the present or any former war in which this country  
131 has been engaged.

132 (10) Mortgages or debts secured by mortgages on any property which is by  
133 the provisions of this act exempt from taxation.

134 (11) Any personal property or real estate not exceeding two hundred and fifty  
135 acres in extent, owned and actually and exclusively used by any corporation organ-  
136 ized under the laws of New Jersey to provide instruction in agricultural pursuits  
137 for soldiers and sailors of the United States who have been permanently crippled  
138 while in active service in time of war: *provided*, that all income derived from said  
139 property in excess of the expense of its maintenance and operation, shall be used  
140 exclusively for the benefit of such crippled soldiers and sailors.

141 (12) Household furniture and effects to a value not exceeding one hundred dol-  
142 lars in amount, when located and used in the residence of the owner thereof.

143 (13) Shares of the capital stock of banks, banking associations and trust com-  
144 panies the taxation of which is provided for by any other law or laws of this State.

145 (14) The turnpike road of any turnpike company used by the public without  
146 the payment of tolls.

147 (15) The metal contents of ores and unrefined metals owned by nonresidents  
148 of New Jersey and stopped in transit through the State for the purpose of refining.

1 2. This act shall take effect immediately.

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#### STATEMENT.

The exemption of a home used exclusively and without profit by veterans of any war of the United States (as underlined) is the only new feature of this amendment to the Tax Exemption Act. The amendment is offered by members of the United Spanish War Veterans who have purchased and now occupy the building at 29 Franklin street, Newark. The taxes, which have been paid for 1920, when added to the interest and maintenance charges form too heavy a burden as demonstrated by the experience of 1920.

SENATE AMENDMENTS TO  
COMMITTEE SUBSTITUTE FOR  
**ASSEMBLY, No. 117**

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**STATE OF NEW JERSEY**

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1 Amend Article 3, on page 2, line 27, by striking out the word "solely" and on  
2 line 28 strike out, after the word "State", comma, all other matter, also strike out  
3 lines 29 and 30.

SENATE, No. 48

STATE OF NEW JERSEY

INTRODUCED JANUARY 23, 1922.

By Mr. ROBERTS.

Referred to Committee on Taxation.

AN ACT to amend an act entitled "An act to amend an act entitled 'An act for the assessment and collection of taxes' (Revision of 1918), approved March fourth, nineteen hundred and eighteen," which amendment was approved April twenty-first, nineteen hundred and twenty.

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

1 1. Section two hundred and three of the act of which this act is amendatory be  
2 and the same is hereby amended so as to read as follows:

3 203. The following property shall be exempt from taxation under this act,  
4 namely:

5 (1) (a) The bonds and other securities of the United States (other than cir-  
6 culating notes of national banking associations and United States legal tender  
7 notes and other notes and certificates of the United States, payable on demand and  
8 circulating or intended to circulate as currency, and gold, silver or other coin);

9 (b) All bonds, securities, improvement certificates and other evidences of in-  
10 debtedness, heretofore or hereafter issued by this State or by any county thereof,  
11 or by any taxing district or school district of this State;

12 (c) The personal property owned by citizens or corporations of this State, situ-  
13 ate and being out of the State upon which taxes shall have been actually assessed  
14 and paid within twelve months next before October first, being the day prescribed  
15 by law for commencing the assessment.

16 (2) The property of the United States and of the State of New Jersey; prop-  
17 erty of the respective counties, school districts, and taxing districts, when located  
18 therein and used for public purposes, or for the preservation or exhibit of historical  
19 data, records or property, but this exemption shall not include real property bought  
20 in for debts or on foreclosure of mortgages given to secure loans out of public funds  
21 or out of money in court, which property shall be taxed unless devoted to public  
22 uses.

23 (3) Any real estate or personal property owned and used for military purposes  
24 by any organization under the jurisdiction of this State, or of the United States,  
25 on condition that all income derived from said property above the expense of its  
26 maintenance and repair, shall be used exclusively for such military purposes; and,  
27 any building, real estate or personal property used by an organization composed  
28 entirely of veterans of any war of the United States.

29 (4) All buildings actually used for colleges, schools, academies or seminaries:  
30 all buildings actually used for historical societies, associations or exhibitions, when  
31 owned by the State, county or any political subdivision thereof, all buildings actu-  
32 ally and exclusively used for public libraries, religious worship, or asylums or  
33 schools for feeble-minded or idiotic persons and children: \*all buildings used exclu-  
34 sively by any association or corporation formed for the purpose and actually en-  
35 gaged in the work of preventing cruelty to animals: all buildings actually and ex-  
36 clusively used in the work of associations and corporations organized exclusively  
37 for the moral and mental improvement of men, women or children, or for religious,  
38 charitable or hospital purposes, or for one or more of such purposes: the building  
39 actually occupied as a parsonage by the officiating clergyman of any religious cor-  
40 poration of this State, to an amount not exceeding five thousand dollars: the land  
41 whereon any of the buildings hereinbefore mentioned are erected, and which may be  
42 necessary for the fair enjoyment thereof, and which is devoted to the purposes above  
43 mentioned and to no other purpose, and does not exceed five acres in extent: the  
44 furniture and personal property in said buildings if used in and devoted to the pur-  
45 poses above mentioned; *provided, however,* in the case of all the foregoing, that

46 said buildings, or the lands on which they stand, or the associations, corporations or  
47 institutions using and occupying the same as aforesaid, are not conducted for profit,  
48 except that the exemption of the buildings and lands, used for charitable, benevo-  
49 lent or religious purposes shall extend to cases where the charitable, benevolent or  
50 religious work therein carried on is supported partly by fees and charges received  
51 from or on behalf of beneficiaries using or occupying the said building; *provided*,  
52 the building is wholly controlled by and the entire income therefrom is used for  
53 said charitable, benevolent or religious purposes; *provided, further*, that the fore-  
54 going exemptions shall apply only where the association, corporation or institution  
55 claiming the exemption owns the property in question and is incorporated or organ-  
56 ized under the laws of this State and authorized to carry out the purposes on account  
57 of which such exemption is claimed, and either owns the property in question or has  
58 such an interest therein as enables it to control the use, management, occupancy,  
59 sale and disposition of such property, although the legal title thereto may for the  
60 time being be held by an individual or corporate trustee, or trustees, and although  
61 the trustee holding the legal title may be a corporation organized and existing under  
62 the laws of one of the States of the United States other than New Jersey; the funds  
63 of all charitable and benevolent institutions and associations collected and held ex-  
64 clusively for the sick and disabled members thereof, or for the widows of deceased  
65 members, or for the education, support or maintenance of the children of deceased  
66 members, and all endowments and funds held and administered exclusively for  
67 charitable, benevolent, religious or hospital purposes within this State.

68 (5) The shares of stock of any corporation of this State which by contract  
69 with the State is expressly exempted from taxation, and the shares of stock of any  
70 corporation of this State the capital or property whereof is made taxable to and  
71 against said corporation.

72 (6) Graveyards not exceeding ten acres of ground, and cemeteries and build-  
73 ings for cemetery use erected thereon.

74 (7) The real and personal property of any exempt firemen's association and  
75 volunteer fire company incorporated under the laws of this State and which is used  
76 exclusively for the purposes of such corporations.

77 (8) All offices and franchises, and all property used for railroad and canal  
78 purposes, the taxation of which is provided for by any other law of this State.

79 (9) All persons enrolled as active members of the fire department or of any  
80 organized volunteer fire department of any taxing district or fire district under the  
81 control of any township committee, common council or other authorized public  
82 body: all exempt firemen of any taxing district: all honorably discharged soldiers  
83 and sailors who have served in the army or navy of the United States during any  
84 war or rebellion and their widows during widowhood: and all members of the Na-  
85 tional Guard during their term of service, and all persons engaged in any branch of  
86 the military or naval service either of this State or of the United States during the  
87 period of the present war, shall be exempt on proper claim made therefor from poll  
88 taxes and from State, county or municipal taxation upon real and personal property,  
89 or both, to a valuation not exceeding in the aggregate five hundred dollars, which  
90 may be assessed against their property in the case of active and exempt firemen in  
91 the municipality or township under the supervision of which they may be doing  
92 public fire duty, or in the service of which they became exempt: in the case of sol-  
93 diers and sailors, in the municipality or township wherein they reside: no taxpayer  
94 shall be allowed more than one exemption under this section: the right to claim ex-  
95 emption shall extend to cases where it has accrued before and exists on the date  
96 when taxes are due and payable: sufficient evidence to the assessor or collector of  
97 taxes of the right to the exemptions in this section authorized shall be as follows:  
98 In the case of active and exempt firemen, the certificate of the proper official in  
99 charge of the records showing that the claimant is such fireman, which shall be  
100 furnished without charge, and in the case of honorably discharged soldiers and  
101 sailors, or their widows an honorable discharge, which shall be the last discharge, or  
102 the certificate of the Adjutant-General of the State, and in the case of commissioned  
103 officers of the National Guard the certificate of the Adjutant-General of this State,  
104 and in the case of other members of the National Guard and persons engaged in  
105 any branch of the military or naval service of this State or of the United States,  
106 other than commissioned officers, the certificate under oath of the commander of

107 their company, battery or band: in the case of commissioned officers in the military  
108 or naval service of the United States, a certificate signed by the commanding offi-  
109 cer of such commissioned officers. Such certificates, where two or more claimants  
110 are entitled in the same taxing district, may be in the form of a list, certified and  
111 verified by oath and filed with the assessor or collector at or before the time when  
112 taxes are payable. All exemptions from taxation recited in this subdivision nine  
113 for soldiers, sailors, veterans and their widows, during widowhood, shall also be al-  
114 lowed immediately by such assessor or collector of taxes upon the filing with such  
115 assessor or collector of a duly verified claim in writing, on behalf of such soldier,  
116 sailor, veteran or widow, by any society incorporated under the laws of this State,  
117 to assist all soldiers, sailors, veterans and their widows, during widowhood, to ob-  
118 tain such exemptions from taxations and other privileges, provided by statute or  
119 otherwise, without cost or expense to any such soldier, sailor, veteran or widow, the  
120 records of which society are located in the State of New Jersey and are open to the  
121 free use of all such soldiers, sailors, veterans and widows, and to the State of New  
122 Jersey. No charge shall be made for any affidavit, certificate or other service rendered  
123 under this subdivision nine: every record of or relating to the soldiers, sailors, and  
124 veterans of the present or former wars in which this country has been engaged, in  
125 the possession or custody of any officer or employee of this State or of any mu-  
126 nicipality of this State, shall be considered to be public records and shall be free  
127 and open, at all times, for the purpose of obtaining information to aid in the prepa-  
128 ration of the claims for exemption from taxation referred to in this act: all such  
129 officers shall give the required certificates for the purposes herein named without  
130 charge therefor. The city council, board of commissioners, township committee or  
131 other governing body of each municipality of this State may return all taxes col-  
132 lected, which taxes would have been exempt had proper claims, in writing, been  
133 made therefor, by or on behalf of such soldiers, sailors, veterans or widows, of  
134 the present or any former war in which this country has been engaged.

135 (10) Mortgages or debts secured by mortgages on any property which is by the  
136 provisions of this act exempt from taxation.

137 (11) Any personal property or real estate not exceeding two hundred and fifty  
138 acres in extent, owned and actually and exclusively used by any corporation organ-  
139 ized under the laws of New Jersey to provide instruction in agricultural pursuits for  
140 soldiers and sailors of the United States who have been permanently crippled  
141 while in active service in time of war; *provided*, that all income derived from said  
142 property in excess of the expense of its maintenance and operation, shall be used  
143 exclusively for the benefit of such crippled soldiers and sailors.

144 (12) Household furniture and effects to a value not exceeding one hundred  
145 dollars in amount, when located and used in the residence of the owner thereof.

146 (13) Shares of the capital stock of banks, banking associations and trust com-  
147 panies the taxation of which is provided for by any other law or laws of this State.

148 (14) The turnpike road of any turnpike company used by the public without  
149 the payment of tolls.

150 (15) The metal contents of ores and unrefined metals owned by nonresidents  
151 of New Jersey and stopped in transit through the State for the purpose of refining.

1 2. This act shall take effect immediately.

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#### STATEMENT.

This amendment extends the provisions of section 203 of the Tax Act of 1918 to include charitable institutions incorporated under the laws of a foreign State, which incorporation is for the object merely of holding legal title.

[OFFICIAL COPY REPRINT.]

SENATE, No. 48

STATE OF NEW JERSEY

INTRODUCED JANUARY 23, 1922.

By Mr. ROBERTS.

Referred to Committee on Taxation.

AN ACT to amend an act entitled "An act to amend an act entitled 'An act for the assessment and collection of taxes' (Revision of 1918), approved March fourth, nineteen hundred and eighteen," which amendment was approved April twenty-first, nineteen hundred and twenty.

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

1 I. Section two hundred and three of the act of which this act is amendatory be  
2 and the same is hereby amended so as to read as follows:

3 203. The following property shall be exempt from taxation under this act,  
4 namely:

5 (1) (a) The bonds and other securities of the United States (other than cir-  
6 culating notes of national banking associations and United States legal tender  
7 notes and other notes and certificates of the United States, payable on demand and  
8 circulating or intended to circulate as currency, and gold, silver or other coin);

9 (b) All bonds, securities, improvement certificates and other evidences of in-  
10 debtedness, heretofore or hereafter issued by this State or by any county thereof,  
11 or by any taxing district or school district of this State;

12 (c) The personal property owned by citizens or corporations of this State, situ-  
13 ate and being out of the State upon which taxes shall have been actually assessed  
14 and paid within twelve months next before October first, being the day prescribed  
15 by law for commencing the assessment.

16 (2) The property of the United States and of the State of New Jersey; prop-  
17 erty of the respective counties, school districts, and taxing districts, when located  
18 therein and used for public purposes, or for the preservation or exhibit of historical  
19 data, records or property, but this exemption shall not include real property bought  
20 in for debts or on foreclosure of mortgages given to secure loans out of public funds  
21 or out of money in court, which property shall be taxed unless devoted to public  
22 uses.

23 (3) Any real estate or personal property owned and used for military purposes  
24 by any organization under the jurisdiction of this State, or of the United States,  
25 on condition that all income derived from said property above the expense of its  
26 maintenance and repair, shall be used exclusively for such military purposes; and,  
27 any building, real estate or personal property used by an organization composed  
28 entirely of veterans of any war of the United States.

29 (4) All buildings actually used for colleges, schools, academies or seminaries:  
30 all buildings actually used for historical societies, associations or exhibitions, when  
31 owned by the State, county or any political subdivision thereof, all buildings actu-  
32 ally and exclusively used for public libraries, religious worship, or asylums or  
33 schools for feeble-minded or idiotic persons and children: all buildings used exclu-  
34 sively by any association or corporation formed for the purpose and actually en-  
35 gaged in the work of preventing cruelty to animals: all buildings actually and ex-  
36 clusively used in the work of associations and corporations organized exclusively  
37 for the moral and mental improvement of men, women or children, or for religious,  
38 charitable or hospital purposes, or for one or more of such purposes: the building  
39 actually occupied as a parsonage by the officiating clergyman of any religious cor-  
40 poration of this State, to an amount not exceeding five thousand dollars: the land  
41 whereon any of the buildings hereinbefore mentioned are erected, and which may be  
42 necessary for the fair enjoyment thereof, and which is devoted to the purposes above  
43 mentioned and to no other purpose, and does not exceed five acres in extent: the  
44 furniture and personal property in said buildings if used in and devoted to the pur-  
45 poses above mentioned; *provided, however*, in the case of all the foregoing, that

46 said buildings, or the lands on which they stand, or the associations, corporations or  
47 institutions using and occupying the same as aforesaid, are not conducted for profit,  
48 except that the exemption of the buildings and lands, used for charitable, benevo-  
49 lent or religious purposes shall extend to cases where the charitable, benevolent or  
50 religious work therein carried on is supported partly by fees and charges received  
51 from or on behalf of beneficiaries using or occupying the said building; *provided*,  
52 the building is wholly controlled by and the entire income therefrom is used for  
53 said charitable, benevolent or religious purposes; *provided, further*, that the fore-  
54 going exemptions shall apply only where the association, corporation or institution  
55 claiming the exemption, is incorporated or organized under the laws of this State,  
56 and authorized to carry out the purposes on account of which such exemption is  
57 claimed, and either owns the property in question, or has such an equitable control  
58 or ownership as to use, management, occupancy, sale and disposition thereof, not  
59 withstanding the legal title may be in another person or in a corporation organized  
60 under the laws of this State or of another State of the United States; that such prop-  
61 erty is being used on the taxing date for purposes of a nature exempted herein, and  
62 then only where such equitable ownership is declared by such parties or their agents  
63 so equitably owning or controlling the same to the local assessor of taxes on or be-  
64 fore the time fixed for the making of the assessment; the funds of all charitable  
65 and benevolent institutions and associations collected and held exclusively for the sick  
66 and disabled members thereof, or for the widows of deceased members, or for the  
66½ education, support or maintenance of the children of deceased members, and all en-  
67 dowments and funds held and administered exclusively for charitable, benevolent, re-  
67½ ligious or hospital purposes within this State.

68 (5) The shares of stock of any corporation of this State which by contract  
69 with the State is expressly exempted from taxation, and the shares of stock of any  
70 corporation of this State the capital or property whereof is made taxable to and  
71 against said corporation.

72 (6) Graveyards not exceeding ten acres of ground, and cemeteries and build-  
73 ings for cemetery use erected thereon.

74 (7) The real and personal property of any exempt firemen's association, fire-  
75 men's relief association and volunteer fire company incorporated under the laws of  
76 this State and which is used exclusively for the purposes of such corporations.

77 (8) All offices and franchises, and all property used for railroad and canal  
78 purposes, the taxation of which is provided for by any other law of this State.

79 (9) All persons enrolled as active members of the fire department or of any  
80 organized volunteer fire department of any taxing district or fire district under the  
81 control of any township committee, common council or other authorized public  
82 body: all exempt firemen of any taxing district: all honorably discharged soldiers  
83 and sailors who have served in the army or navy of the United States during any  
84 war or rebellion and their widows during widowhood: and all members of the Na-  
85 tional Guard during their term of service, and all persons engaged in any branch of  
86 the military or naval service either of this State or of the United States during the  
87 period of the present war, shall be exempt on proper claim made therefor from poll  
88 taxes and from State, county or municipal taxation upon real and personal property,  
89 or both, to a valuation not exceeding in the aggregate five hundred dollars, which  
90 may be assessed against their property in the case of active and exempt firemen in  
91 the municipality or township under the supervision of which they may be doing  
92 public fire duty, or in the service of which they became exempt: in the case of sol-  
93 diers and sailors, in the municipality or township wherein they reside: no taxpayer  
94 shall be allowed more than one exemption under this section: the right to claim ex-  
95 emption shall extend to cases where it has accrued before and exists on the date  
96 when taxes are due and payable: sufficient evidence to the assessor or collector of  
97 taxes of the right to the exemptions in this section authorized shall be as follows:  
98 In the case of active and exempt firemen, the certificate of the proper official in  
99 charge of the records showing that the claimant is such fireman, which shall be  
100 furnished without charge, and in the case of honorably discharged soldiers and  
101 sailors, or their widows an honorable discharge, which shall be the last discharge, or  
102 the certificate of the Adjutant-General of the State, and in the case of commissioned  
103 officers of the National Guard the certificate of the Adjutant-General of this State,

104 and in the case of other members of the National Guard and persons engaged in  
105 any branch of the military or naval service of this State or of the United States,  
106 other than commissioned officers, the certificate under oath of the commander of  
107 their company, battery or band: in the case of commissioned officers in the military  
108 or naval service of the United States, a certificate signed by the commanding offi-  
109 cer of such commissioned officers. Such certificates, where two or more claimants  
110 are entitled in the same taxing district, may be in the form of a list, certified and  
111 verified by oath and filed with the assessor or collector at or before the time when  
112 taxes are payable. All exemptions from taxation recited in this subdivision nine  
113 for soldiers, sailors, veterans and their widows, during widowhood, shall also be al-  
114 lowed immediately by such assessor or collector of taxes upon the filing with such  
115 assessor or collector of a duly verified claim in writing, on behalf of such soldier,  
116 sailor, veteran or widow, by any society incorporated under the laws of this State,  
117 to assist all soldiers, sailors, veterans and their widows, during widowhood, to ob-  
118 tain such exemptions from taxations and other privileges, provided by statute or  
119 otherwise, without cost or expense to any such soldier, sailor, veteran or widow, the  
120 records of which society are located in the State of New Jersey and are open to the  
121 free use of all such soldiers, sailors, veterans and widows, and to the State of New  
122 Jersey. No charge shall be made for any affidavit, certificate or other service rendered  
123 under this subdivision nine: every record of or relating to the soldiers, sailors, and  
124 veterans of the present or former wars in which this country has been engaged, in  
125 the possession or custody of any officer or employee of this State or of any mu-  
126 nicipality of this State, shall be considered to be public records and shall be free  
127 and open, at all times, for the purpose of obtaining information to aid in the prepa-  
128 ration of the claims for exemption from taxation referred to in this act: all such  
129 officers shall give the required certificates for the purposes herein named without  
130 charge therefor. The city council, board of commissioners, township committee or  
131 other governing body of each municipality of this State may return all taxes col-  
132 lected, which taxes would have been exempt had proper claims, in writing, been  
133 made therefor, by or on behalf of such soldiers, sailors, veterans or widows, of  
134 the present or any former war in which this country has been engaged.

135 (10) Mortgages or debts secured by mortgages on any property which is by the  
136 provisions of this act exempt from taxation.

137 (11) Any personal property or real estate not exceeding two hundred and fifty  
138 acres in extent, owned and actually and exclusively used by any corporation organ-  
139 ized under the laws of New Jersey to provide instruction in agricultural pursuits for  
140 soldiers and sailors of the United States who have been permanently crippled  
141 while in active service in time of war; *provided*, that all income derived from said  
142 property in excess of the expense of its maintenance and operation, shall be used  
143 exclusively for the benefit of such crippled soldiers and sailors.

144 (12) Household furniture and effects to a value not exceeding one hundred  
145 dollars in amount, when located and used in the residence of the owner thereof.

146 (13) Shares of the capital stock of banks, banking associations and trust com-  
147 panies the taxation of which is provided for by any other law or laws of this State.

148 (14) The turnpike road of any turnpike company used by the public without  
149 the payment of tolls.

150 (15) The metal contents of ores and unrefined metals owned by nonresidents  
151 of New Jersey and stopped in transit through the State for the purpose of refining.

1 2. This act shall take effect immediately.

[SECOND OFFICIAL COPY REPRINT.]

SENATE, NO. 48

STATE OF NEW JERSEY

INTRODUCED JANUARY 23, 1922.

By Mr. ROBERTS.

Referred to Committee on Taxation.

AN ACT to amend an act entitled "An act to amend an act entitled 'An act for the assessment and collection of taxes' (Revision of 1918), approved March fourth, nineteen hundred and eighteen," which amendment was approved April twenty-first, nineteen hundred and twenty.

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

1 I. Section two hundred and three of the act of which this act is amendatory be  
2 and the same is hereby amended so as to read as follows:

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4 namely:

5 (1) (a) The bonds and other securities of the United States (other than cir-  
6 culating notes of national banking associations and United States legal tender  
7 notes and other notes and certificates of the United States, payable on demand and  
8 circulating or intended to circulate as currency, and gold, silver or other coin);

9 (b) All bonds, securities, improvement certificates and other evidences of in-  
10 debtedness, heretofore or hereafter issued by this State or by any county thereof,  
11 or by any taxing district or school district of this State;

12 (c) The personal property owned by citizens or corporations of this State, situ-  
13 ate and being out of the State upon which taxes shall have been actually assessed  
14 and paid within twelve months next before October first, being the day prescribed  
15 by law for commencing the assessment.

16 (2) The property of the United States and of the State of New Jersey; prop-  
17 erty of the respective counties, school districts, and taxing districts, when located  
18 therein and used for public purposes, or for the preservation or exhibit of historical  
19 data, records or property, but this exemption shall not include real property bought  
20 in for debts or on foreclosure of mortgages given to secure loans out of public funds  
21 or out of money in court, which property shall be taxed unless devoted to public  
22 uses.

23 (3) Any real estate or personal property owned and used for military purposes  
24 by any organization under the jurisdiction of this State, or of the United States,  
25 on condition that all income derived from said property above the expense of its  
26 maintenance and repair, shall be used exclusively for such military purposes; and,  
27 any building, real estate or personal property used by an organization composed  
28 entirely of veterans of any war of the United States.

29 (4) All buildings actually used for colleges, schools, academies or seminaries:  
30 all buildings actually used for historical societies, associations or exhibitions, when  
31 owned by the State, county or any political subdivision thereof, all buildings actu-  
32 ally and exclusively used for public libraries, religious worship, or asylums or  
33 schools for feeble-minded or idiotic persons and children: all buildings used exclu-  
34 sively by any association or corporation formed for the purpose and actually en-  
35 gaged in the work of preventing cruelty to animals: all buildings actually and ex-  
36 clusively used in the work of associations and corporations organized exclusively  
37 for the moral and mental improvement of men, women or children, or for religious,  
38 charitable or hospital purposes, or for one or more of such purposes: the building  
39 actually occupied as a parsonage by the officiating clergyman of any religious cor-  
40 poration of this State, to an amount not exceeding five thousand dollars: the land  
41 whereon any of the buildings hereinbefore mentioned are erected, and which may be  
42 necessary for the fair enjoyment thereof, and which is devoted to the purposes above  
43 mentioned and to no other purpose, and does not exceed five acres in extent: the  
44 furniture and personal property in said buildings if used in and devoted to the pur-  
45 poses above mentioned; *provided, however,* in the case of all the foregoing, that

46 said buildings, or the lands on which they stand, or the associations, corporations or  
47 institutions using and occupying the same as aforesaid, are not conducted for profit,  
48 except that the exemption of the buildings and lands, used for charitable, benevo-  
49 lent or religious purposes shall extend to cases where the charitable, benevolent or  
50 religious work therein carried on is supported partly by fees and charges received  
51 from or on behalf of beneficiaries using or occupying the said building; *provided,*  
52 the building is wholly controlled by and the entire income therefrom is used for  
53 said charitable, benevolent or religious purposes; *provided, further,* that the fore-  
54 going exemptions shall apply only where the association, corporation or institution  
55 claiming the exemption, <sup>owns the property in question and</sup> is incorporated or organized under the laws of this State,  
56 and authorized to carry out the purposes on account of which such exemption is  
57 claimed, and either owns the property in question, or has such an equitable control  
58 or ownership as to use, management, occupancy, sale and disposition thereof, not  
59 withstanding the legal title may be in another person or in a corporation organized  
60 under the laws of this State or of another State of the United States; that such prop-  
61 erty is being used on the taxing date for purposes of a nature exempted herein, and  
62 then only where such equitable ownership is declared by such parties or their agents  
63 so equitably owning or controlling the same to the local assessor of taxes on or be-  
64 fore the time fixed for the making of the assessment; the funds of all charitable  
65 and benevolent institutions and associations collected and held exclusively for the sick  
66 and disabled members thereof, or for the widows of deceased members, or for the  
66½ education, support or maintenance of the children of deceased members, and all en-  
67 dowments and funds held and administered exclusively for charitable, benevolent, re-  
67½ ligious or hospital purposes within this State.

68 (5) The shares of stock of any corporation of this State which by contract  
69 with the State is expressly exempted from taxation, and the shares of stock of any  
70 corporation of this State the capital or property whereof is made taxable to and  
71 against said corporation.

72 (6) Graveyards not exceeding ten acres of ground, and cemeteries and build-  
73 ings for cemetery use erected thereon.

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47 institutions using and occupying the same as aforesaid, are not conducted for profit,  
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60 under the laws of this State or of another State of the United States; that such prop-  
61 erty is being used on the taxing date for purposes of a nature exempted herein, and  
62 then only where such equitable ownership is declared by such parties or their agents  
63 so equitably owning or controlling the same to the local assessor of taxes on or be-  
64 fore the time fixed for the making of the assessment; the funds of all charitable  
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70 corporation of this State the capital or property whereof is made taxable to and  
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73 ings for cemetery use erected thereon.

74 (7) The real and personal property of any exempt firemen's association, fire-  
75 men's relief association and volunteer fire company incorporated under the laws of  
76 this State and which is used exclusively for the purposes of such corporations.

77 (8) All offices and franchises, and all property used for railroad and canal  
78 purposes, the taxation of which is provided for by any other law of this State.

79 (9) All persons enrolled as active members of the fire department or of any  
80 organized volunteer fire department of any taxing district or fire district under the  
81 control of any township committee, common council or other authorized public  
82 body: all exempt firemen of any taxing district: all honorably discharged soldiers  
83 and sailors who have served in the army or navy of the United States during any  
84 war or rebellion and their widows during widowhood: and all members of the Na-  
85 tional Guard during their term of service, and all persons engaged in any branch of  
86 the military or naval service either of this State or of the United States during the  
87 period of the present war, shall be exempt on proper claim made therefor from poll  
88 taxes and from State, county or municipal taxation upon real and personal property,  
89 or both, to a valuation not exceeding in the aggregate five hundred dollars, which  
90 may be assessed against their property in the case of active and exempt firemen in  
91 the municipality or township under the supervision of which they may be doing  
92 public fire duty, or in the service of which they became exempt: in the case of sol-  
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97 taxes of the right to the exemptions in this section authorized shall be as follows:  
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99 charge of the records showing that the claimant is such fireman, which shall be  
100 furnished without charge, and in the case of honorably discharged soldiers and  
101 sailors, or their widows an honorable discharge, which shall be the last discharge, or  
102 the certificate of the Adjutant-General of the State, and in the case of commissioned  
103 officers of the National Guard the certificate of the Adjutant-General of this State,

104 and in the case of other members of the National Guard and persons engaged in  
105 any branch of the military or naval service of this State or of the United States,  
106 other than commissioned officers, the certificate under oath of the commander of  
107 their company, battery or band: in the case of commissioned officers in the military  
108 or naval service of the United States, a certificate signed by the commanding offi-  
109 cer of such commissioned officers. Such certificates, where two or more claimants  
110 are entitled in the same taxing district, may be in the form of a list, certified and  
111 verified by oath and filed with the assessor or collector at or before the time when  
112 taxes are payable. All exemptions from taxation recited in this subdivision nine  
113 for soldiers, sailors, veterans and their widows, during widowhood, shall also be al-  
114 lowed immediately by such assessor or collector of taxes upon the filing with such  
115 assessor or collector of a duly verified claim in writing, on behalf of such soldier,  
116 sailor, veteran or widow, by any society incorporated under the laws of this State,  
117 to assist all soldiers, sailors, veterans and their widows, during widowhood, to ob-  
118 tain such exemptions from taxations and other privileges, provided by statute or  
119 otherwise, without cost or expense to any such soldier, sailor, veteran or widow, the  
120 records of which society are located in the State of New Jersey and are open to the  
121 free use of all such soldiers, sailors, veterans and widows, and to the State of New  
122 Jersey. No charge shall be made for any affidavit, certificate or other service rendered  
123 under this subdivision nine: every record of or relating to the soldiers, sailors, and  
124 veterans of the present or former wars in which this country has been engaged, in  
125 the possession or custody of any officer or employee of this State or of any mu-  
126 nicipality of this State, shall be considered to be public records and shall be free  
127 and open, at all times, for the purpose of obtaining information to aid in the prepa-  
128 ration of the claims for exemption from taxation referred to in this act: all such  
129 officers shall give the required certificates for the purposes herein named without  
130 charge therefor. The city council, board of commissioners, township committee or  
131 other governing body of each municipality of this State may return all taxes col-  
132 lected, which taxes would have been exempt had proper claims, in writing, been  
133 made therefor, by or on behalf of such soldiers, sailors, veterans or widows, of  
134 the present or any former war in which this country has been engaged.

135 (10) Mortgages or debts secured by mortgages on any property which is by the  
136 provisions of this act exempt from taxation.

137 (11) Any personal property or real estate not exceeding two hundred and fifty  
138 acres in extent, owned and actually and exclusively used by any corporation organ-  
139 ized under the laws of New Jersey to provide instruction in agricultural pursuits for  
140 soldiers and sailors of the United States who have been permanently crippled  
141 while in active service in time of war; *provided*, that all income derived from said  
142 property in excess of the expense of its maintenance and operation, shall be used  
143 exclusively for the benefit of such crippled soldiers and sailors.

144 (12) Household furniture and effects to a value not exceeding one hundred  
145 dollars in amount, when located and used in the residence of the owner thereof.

146 (13) Shares of the capital stock of banks, banking associations and trust com-  
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149 the payment of tolls.

150 (15) The metal contents of ores and unrefined metals owned by nonresidents  
151 of New Jersey and stopped in transit through the State for the purpose of refining.

1 2. This act shall take effect immediately, but this act shall not be held to repeal  
2 or affect any exemption from taxation heretofore granted by any act of the Legis-  
3 lature not expressly heretofore repealed.

# ASSEMBLY, No. 408

(P. L. 1918, 874; P. L. 1919, 89; P. L. 1920, 52; P. L. 1920, 533; P. L. 1921, 892.)

## STATE OF NEW JERSEY

INTRODUCED FEBRUARY 10, 1925.

By Mr. BEARDSLEY.

(By Request.)

Referred to Committee on Taxation.

AN ACT to amend an act entitled "An act for the assessment and collection of taxes  
(Revision of 1918), approved March fourth, nineteen hundred and eighteen."

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

1 1. Section two hundred and three of the act of which this act is amendatory be  
2 and the same is hereby amended so as to read as follows:

3 203. The following property shall be exempt from taxation under this act,  
4 namely:

4½ (1) (a) The bonds and other securities of the United States (other than cir-  
5 culating notes of national banking associations and United States legal tender notes  
6 and other notes and certificates of the United States, payable on demand and circu-  
7 lating or intending to circulate as currency, and gold, silver or other coin).

8 (b) All bonds, securities, improvement certificates and other evidences of in-  
9 debtedness, heretofore or hereafter issued by this State, or by any county thereof, or  
10 by any taxing district or school district of this State.

11 (c) The personal property owned by citizens or corporations of this State, sit-  
12 uate and being out of the State upon which taxes shall have been actually assessed  
13 and paid within twelve months next before October first, being the day prescribed  
14 by law for commencing the assessment.

15 (2) The property of the United States and of the State of New Jersey; prop-  
16 erty of the respective counties, school districts and taxing districts, when located

17 therein and used for public purposes, or for the preservation or exhibit of historical  
18 data, records or property, but this exemption shall not include real property bought  
19 in for debts or on foreclosure of mortgages given to secure loans out of public  
20 funds or out of money in court, which property shall be taxed unless devoted to  
21 public uses.

22 (3) Any real estate or personal property owned and used for military purposes  
23 by any organization under the jurisdiction of this State, or of the United States,  
24 on condition that all income derived from said property above the expense of its  
25 maintenance and repair, shall be used exclusively for such military purposes; and  
26 any building, real estate or personal property used by an organization composed en-  
27 tirely of veterans of any war of the United States.

28 (4) All buildings actually used for colleges, schools, academies or seminaries;  
29 all buildings actually used for historical societies, associations or exhibitions, when  
30 owned by the State, county or any political subdivision thereof, all buildings actually  
31 and exclusively used for public libraries, religious worship, or asylums or schools  
32 for feeble-minded or idiotic persons and children; all buildings used exclusively by  
33 any association or corporation formed for the purpose and actually engaged in the  
34 work of preventing cruelty to animals; all buildings actually and exclusively used in  
35 the work of associations and corporations organized exclusively for the moral and  
36 mental improvement of men, women and children, or for religious, charitable or hos-  
37 pital purposes, or for one or more of such purposes; the building actually occupied  
38 as a parsonage by the officiating clergymen of any religious corporation of this  
38½ State, to an amount not exceeding five thousand dollars; the land whereon any of  
39 the buildings hereinbefore mentioned are erected, and which may be necessary for  
40 the fair enjoyment thereof, and which is devoted to the purposes above mentioned  
41 and to no other purpose, and does not exceed five acres in extent; the furniture and  
42 personal property in said buildings if used in and devoted to the purposes above men-  
43 tioned; *provided, however*, in the case of the foregoing, that said buildings, on the  
44 lands on which they stand, or the associations, corporations or institutions using and  
45 occupying the same as aforesaid, are not conducted for profit, except that the  
46 exemption of the buildings and lands used for charitable, benevolent or religious  
47 purposes shall extend to cases where the charitable, benevolent or religious work

48 therein carried on is supported partly by fees and charges received from or on be-  
 49 half of beneficiaries using or occupying the said building; *provided*, the building is  
 50 wholly controlled by and the entire income therefrom is used for said charitable,  
 51 benevolent or religious purposes; *provided, further*, that the foregoing exemptions  
 52 shall apply only where the association, corporation or institution claiming the ex-  
 53 emption owns the property in question and is incorporated or organized under the  
 54 laws of this State and authorized to carry out the purposes on account of which  
 55 such exemption is claimed; the funds of all charitable and benevolent institutions  
 56 and associations collected and held exclusively for the sick and disabled members  
 57 thereof, or for the widows of deceased members, or for the education, support or  
 58 maintenance of the children of deceased members, and all endowments and funds  
 59 held and administered exclusively for charitable, benevolent, religious or hospital  
 60 purposes within this State.

61 (5) The shares of stock of any corporation of this State which by contract with  
 62 the State is expressly exempted from taxation, and the shares of stock of any cor-  
 63 poration of this State, the capital or property whereof is made taxable to and  
 64 against said corporation.

65 (6) Graveyards not exceeding ten acres of ground, and cemeteries and build-  
 66 ings for cemetery use erected thereon.

67 (7) The real and personal property of any exempt firemen's association, fire-  
 68 men's relief association and volunteer fire company incorporated under the laws of  
 69 this State and which is used exclusively for the purposes of such corporation.

70 (8) All offices and franchises, and all property used for railroad and canal pur-  
 71 poses, the taxation of which is provided for by any other law of this State.

72 (9) All persons enrolled as active members of the fire department or of any or-  
 73 ganized volunteer fire department of any taxing district or fire district under the con-  
 74 trol of any township committee, common council or other authorized public body;  
 75 firemen of any taxing district; all honorably discharged soldiers and sail-  
 76 ors who served in the army or navy of the United States during any war or re-  
 77 bellion; their widows during widowhood; and all members of the Na-  
 78 tion's Guard during their term of service, and all persons engaged in any branch  
 79 of the State's naval service either of this State or of the United States during

48 therein carried on is supported partly by fees and charges received from or on be-  
 49 half of beneficiaries using or occupying the said building; *provided*, the building is  
 50 wholly controlled by and the entire income thereon is used for said charitable,  
 51 benevolent or religious purposes; *provided, further*, that the foregoing exemptions  
 52 shall apply only where the association, corporation or institution claiming the ex-  
 53 emption owns the property in question and is incorporated or organized under the  
 54 laws of this State and authorized to carry out the purposes on account of which  
 55 such exemption is claimed; the funds of all charitable and benevolent institutions  
 56 and associations collected and held exclusively for the sick and disabled members  
 57 thereof, or for the widows of deceased members, or for the education, support or  
 58 maintenance of the children of deceased members, and all endowments and funds  
 59 held and administered exclusively for charitable, benevolent, religious or hospital  
 60 purposes within this State.

61 (5) The shares of stock of any corporation of this State which by contract with  
 62 the State is expressly exempted from taxation, and the share or stock of any cor-  
 63 poration of this State, the capital or property whereof is made taxable to and  
 64 against said corporation.

65 (6) Graveyards not exceeding ten acres of ground, and cemeteries and build-  
 66 ings for cemetery use erected thereon.

67 (7) The real and personal property of any exempt firemen's association, fire-  
 68 men's relief association or volunteer fire company incorporated under the laws of  
 69 this State and which is held exclusively for the purposes of such corporation.

70 (8) All offices, franchises, and all property used for railroad and canal pur-  
 71 poses, the taxation of which is provided for by any other law of this State.

72 (9) All persons enrolled as active members of the fire department or of any or-  
 73 ganized volunteer fire department of any town, district or fire district under the con-

74 ~~rol of any~~ ~~township or other~~ ~~corporation~~ ~~formed~~ ~~or~~ ~~other~~ ~~authorized~~ ~~public~~ ~~body;~~  
 75 ~~all exempt~~ ~~firemen~~ ~~of~~ ~~any~~ ~~district~~ ~~of~~ ~~honorable~~ ~~discharge~~ ~~and~~ ~~all~~

76 ~~persons who have served~~ ~~in~~ ~~the~~ ~~army~~ ~~or~~ ~~navy~~ ~~of~~ ~~the~~ ~~United~~ ~~States~~ ~~during~~ ~~any~~ ~~war~~ ~~or~~ ~~re-~~  
 77 ~~bellion~~ ~~and~~ ~~their~~ ~~widows~~ ~~during~~ ~~widowhood;~~ ~~and~~ ~~all~~ ~~members~~ ~~of~~ ~~the~~ ~~Nat-~~

78 ~~tional~~ ~~Guard~~ ~~during~~ ~~the~~ ~~term~~ ~~of~~ ~~service,~~ ~~and~~ ~~all~~ ~~persons~~ ~~engaged~~ ~~in~~ ~~any~~ ~~branch~~  
 79 ~~of~~ ~~the~~ ~~military~~ ~~or~~ ~~naval~~ ~~service~~ ~~either~~ ~~of~~ ~~this~~ ~~State~~ ~~or~~ ~~of~~ ~~the~~ ~~United~~ ~~States~~ ~~during~~

80 the period of the present war, shall be exempt on proper claim made therefor from  
81 poll taxes and from State, county or municipal taxation upon real and personal prop-  
82 erty, or both, to a valuation not exceeding in the aggregate five hundred dollars,  
83 which may be assessed against their property in the case of active and exempt fire-  
84 men in the municipality or township under the supervision of which they may be do-  
85 ing public fire district, or in the service of which they became exempt; in the case of  
86 soldiers and sailors, in the municipality or township wherein they reside; no tax-  
87 payer shall be allowed more than one exemption under this section; the right to  
88 claim exemption shall extend to cases where it has accrued before and exists on the  
89 date when taxes are due and payable; sufficient evidence to the assessor or collector  
90 of taxes of the right to the exemptions in this section authorized shall be as follows:  
91 In the case of active and exempt firemen, the certificate of the proper official in charge  
92 of the records showing that the claimant is such fireman, which shall be furnished  
93 without charge, and in the case of honorably discharged soldiers and sailors, or their  
94 widows an honorable discharge, which shall be the last discharge, or the certificate  
95 of the Adjutant-General of the State, and in the case of commissioned officers of the  
96 National Guard the certificate of the Adjutant-General of this State, and in the case  
97 of other members of the National Guard and persons engaged in any branch of the  
98 military or naval services of this State or of the United States, other than commis-  
99 sioned officers, the certificate under oath of the commander of their company, bat-  
100 tery or band; in the case of commissioned officers in the military or naval service  
101 of the United States, a certificate signed by the commanding officer of such commis-  
102 sioned officers. Such certificates, where two or more claimants are entitled in the  
103 same taxing district, may be in the form of a list, certified and verified by oath and  
104 filed with the assessor or collector at or before the time when taxes are payable.  
105 All exemptions from taxation recited in this subdivision nine for soldiers, sailors,  
106 veterans and their widows, during widowhood, shall also be allowed ~~by~~  
107 by such assessor or collector of taxes upon the filing with such assessor or collector  
108 of a duly verified claim in writing, on behalf of such soldier, sailor, ~~veteran or wi-~~  
109 dow, by any society incorporated under the laws of this State, to ~~assist~~ ~~all~~ soldiers,  
110 sailors, veterans and their widows, during widowhood, to obtain such exemptions  
111 from taxations and other privileges, provided by statute or ordinance, without cost

80 the period of the present war, shall be exempt on proper claim made therefor from  
81 poll taxes and from State, county or municipal taxation upon real and personal prop-  
82 erty, or both, to a valuation not exceeding in the aggregate five hundred dollars,  
83 which may be assessed against their property in the case of active and exempt fire-  
84 men in the municipality or township under the supervision of which they may be do-  
85 ing public fire district, or in the service of which they be ante exempt: in the case of  
86 soldiers and sailors, in the municipality or township wherein they reside: no tax-  
87 payer shall be allowed more than one exemption under this section: the right to  
88 claim exemption shall extend to cases where it has accrued before and exists on the  
89 date when taxes are due and payable: sufficient evidence to the assessor or collector  
90 of taxes of the right to the exemptions in this section authorized shall be as follows:  
91 In the case of active and exempt firemen, the certificate of the proper official in charge  
92 of the records showing that the claimant is such fireman, which shall be furnished  
93 without charge, and in the case of honorably discharged soldiers and sailors, or their  
94 widows an honorable discharge, which shall be the last discharge, or the certificate  
95 of the Adjutant-General of the State, and in the case of commissioned officers of the  
96 National Guard the certificate of the Adjutant-General of this State, and in the case  
97 of other members of the National Guard and persons engaged in any branch of the  
98 military or naval services of this State or of the United States, other than commis-  
99 sioned officers, the certificate under oath of the commanding officer of their company, bat-  
100 tery or band, in the case of commissioned officers in the military or naval service  
101 of the United States, a certificate signed by the commanding officer of such commis-  
102 sioned officers. Such certificates, where two or more claimants are entitled in the  
103 same taxing district, may be in the form of a list, certified and verified by oath and  
104 filed with the assessor or collector at or before the time when taxes are payable.  
105 All exemptions from taxation recited in this subdivision nine for soldiers, sailors,  
106 veterans and their widows, during widowhood, shall <sup>as to</sup> be allowed **immediately**  
107 by such assessor or collector of taxes upon the filing with such assessor or collector  
108 of a duly verified claim in writing, on behalf of such soldier, sailor, <sup>or</sup> **veteran or wi-**  
109 dow, by any society incorporated under the laws of this State, to <sup>assist</sup> **assist all** soldiers,  
110 sailors, veterans and their widows, during widowhood, to <sup>obtain</sup> **obtain such** exemptions  
111 from taxations and other privileges, provided by statute or <sup>otherwise</sup> **otherwise, without cost**

112 or expense to any such soldier, sailor, veteran or widow, the records of which so-  
113 ciety are located in the State of New Jersey and are open to the free use of all such  
114 soldiers, sailors, veterans and widows, and to the State of New Jersey. No charge  
115 shall be made for any affidavit, certificate or other service rendered under this sub-  
116 division nine; every record of or relating to the soldiers, sailors and veterans of the  
117 present or former wars in which this country has been engaged, in the possession or  
118 custody of any officer or employee of this State or of any municipality of this State,  
119 shall be considered to be public records and shall be free and open, at all times, for  
120 the purpose of obtaining information to aid in the preparation of the claims for ex-  
121 emption from taxation referred to in this act; all such officers shall give the required  
122 certificates for the purposes herein named without charge therefor. The city council,  
123 board of commissioners, township committee or other governing body of each mu-  
124 nicipality of this State, may return all taxes collected, which taxes would have been  
125 exempt had proper claims, in writing, been made therefor, by or on behalf of such  
126 soldiers, sailors, veterans or widows, of the present or any former war in which this  
127 country has been engaged.

128 (10) Mortgages or debts secured by mortgages on any property which is by the  
129 provisions of this act exempt from taxation.

130 (11) Any personal property or real estate not exceeding two hundred and fifty  
131 acres in extent, owned and actually and exclusively used by any corporation organ-  
132 ized under the laws of New Jersey to provide instruction in agricultural pursuits for  
133 soldiers and sailors of the United States who have been permanently crippled while  
134 in active service in time of war: *provided*, that all income derived from said property  
134½ in excess of the expense of its maintenance and operation, shall be used exclusively  
135 for the benefit of such crippled soldiers and sailors.

136 (12) Household furniture and effects to a value not exceeding one hundred  
137-138 dollars in amount, when located and used in the residence of the owner thereof.

139 (13) Shares of the capital stock of banks, banking associations and trust com-  
140 panies the taxation of which is provided for by any other law or laws of this State.

141 (14) The turnpike road of any turnpike company used by the public without  
142 the payment of tolls.

143 (15) The metal contents of ores and unrefined metals owned by nonresidents  
144 of New Jersey and stopped in transit through the State for the purpose of refining.

145 (16) All personal property stored in a warehouse of any person, copartnership  
146 or corporation engaged in the business of storing goods for hire.

1 2. All acts and parts of acts inconsistent with this act are hereby repealed and  
2 this act shall take effect immediately.

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#### STATEMENT.

The object of this bill is to enable warehousemen in the State of New Jersey to compete successfully with warehousemen in neighboring States where the property of the patrons of such foreign warehousemen is relieved from taxation. Any loss of taxes in the State of New Jersey would be more than offset by the increase of taxable property of New Jersey warehousemen resulting from their growth if this handicap is removed.

# ASSEMBLY, No. 222

(1918, p. 847.)

## STATE OF NEW JERSEY

INTRODUCED FEBRUARY 7, 1927.

By Mrs. FRANCISCO.

Referred to Committee on Judiciary.

AN ACT to amend an act entitled "An act for the assessment and collection of taxes"  
(Revision of 1918), approved March fourth, nineteen hundred and eighteen.

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

1 1. Section two hundred and three of the act of which this act is amendatory  
2 be and the same is hereby amended so as to read as follows:

3 203. The following property shall be exempt from taxation under this act,  
4 namely:

5 (1) (a) The bonds and other securities of the United States (other than cir-  
6 culating notes of national banking associations and the United States legal tender  
7 notes and other notes and certificates of the United States, payable on demand  
8 and circulating or intending to circulate as currency, and gold, silver or other  
9 coin).

10 (b) All bonds, securities, improvement certificates and other evidences of in-  
11 debtedness, heretofore or hereafter issued by this State, or by any county thereof,  
12 or by any taxing district or school district of this State.

13 (c) The personal property owned by citizens or corporations of this State,  
14 situate and being out of the State upon which taxes shall have been actually  
15 assessed and paid within twelve months next before October first, being the day  
16 prescribed by law for commencing the assessment.

17 (2) The property of the United States and of the State of New Jersey;  
18 property of the respective counties, school districts and taxing districts, when lo-

19 cated therein and used for public purposes, or for the preservation or exhibit of  
20 historical data, records or property, but this exemption shall not include real prop-  
21 erty bought in for debts or on foreclosure of mortgages given to secure loans out  
22 of public funds or out of money in court, which property shall be taxed unless de-  
23 voted to public uses.

24 (3) Any real estate or personal property owned and used for military pur-  
25 poses by any organization under the jurisdiction of this State, or of the United  
26 States, on condition that all income derived from said property above the expense  
27 of its maintenance and repair shall be used exclusively for such military pur-  
28 poses; and any building, real estate or personal property used by an organization  
29 composed entirely of veterans of any war of the United States.

30 (4) All buildings actually used for colleges, schools, academies or seminaries;  
31 all buildings actually used for historical societies, associations or exhibitions, when  
32 owned by the State, county or any political subdivision thereof, all buildings actu-  
33 ally and exclusively used for public libraries, religious worship or asylum or  
34 schools for feeble-minded or idiotic persons and children; all buildings used ex-  
35 clusively by any association or corporation formed for the purpose and actually  
36 engaged in the work of preventing cruelty to animals; all buildings actually and  
37 exclusively used in the work of associations and corporations organized exclu-  
38 sively for the moral and mental improvement of men, women and children, or  
39 for religious, charitable or hospital purposes, or for one or more of such pur-  
40 poses; the building actually occupied as a parsonage by the officiating clergymen  
41 of any religious corporation of this State, to an amount not exceeding five thou-  
42 sand dollars; the land whereon any of the buildings hereinbefore mentioned are  
43 erected, and which may be necessary for the fair enjoyment thereof, and which  
44 is devoted to the purposes above mentioned and to no other purpose, and does not  
45 exceed five acres in extent; the furniture and personal property in said buildings  
46 if used in and devoted to the purposes above mentioned; *provided, however, in*  
47 *case of all the foregoing, that said buildings, or the lands on which they stand,*  
48 *or the associations, corporations or institutions using and occupying the same as*  
49 *aforsaid, are not conducted for profit, except that the exemption of the buildings*  
50 *and lands used for charitable, benevolent or religious purposes shall extend to*

51 cases where the charitable, benevolent or religious work therein carried on is sup-  
52 ported partly by fees and charges received from or on behalf of beneficiaries using  
53 or occupying the said building; *provided*, the building is wholly controlled by and the  
54 entire income therefrom is used for said charitable, benevolent or religious pur-  
55 poses; *provided, further*, that the foregoing exemptions shall apply only where the  
56 association, corporation or institution claiming the exemption owns the property in  
57 question and is incorporated or organized under the laws of this State and au-  
58 thorized to carry out the purposes on account of which such exemption is  
59 claimed; the funds of all charitable and benevolent institutions and associations col-  
60 lected and held exclusively for the sick and disabled members thereof, or for  
61 the widows of deceased members, or for the education, support or maintenance  
62 of the children of deceased members, and all endowments and funds held and ad-  
63 ministered exclusively for charitable, benevolent, religious or hospital purposes  
64 within this State.

65 (5) The shares of stock of any corporation of this State which by contract  
66 with the State is expressly exempted from taxation, and the shares of stock of  
67 any corporation of this State, the capital or property whereof is made taxable to  
68 and against said corporation.

69 (6) Graveyards not exceeding ten acres of ground, and cemeteries and build-  
70 ings for cemetery use erected thereon.

71 (7) The real and personal property of any exempt firemen's association, fire-  
72 men's relief association and volunteer fire company incorporated under the laws  
73 of this State and which is used exclusively for the purpose of such corporation.

74 (8) All offices and franchises, and all property used for railroad and canal  
75 purposes, the taxation of which is provided for by any other law of this State.

76 (9) All persons enrolled as active members of the fire department or of  
77 any organized volunteer fire department of any taxing district or fire district under  
78 the control of any township committee, common council or other authorized pub-  
79 lic body; all exempt firemen of any taxing district; all honorably discharged  
80 soldiers and sailors who have served in the army or navy of the United States  
81 during any war or rebellion, and their widows during widowhood; and all mem-  
82 bers of the National Guard during their term of service, and all persons engaged

83 in any branch of the military or naval service either of this State or of the United  
84 States during the period of the present war, shall be exempt on proper claim  
85 made therefor from poll taxes and from State, county or municipal taxation upon  
86 real and personal property, or both, to a valuation not exceeding in the aggregate  
87 five hundred dollars, which may be assessed against their property in the case  
88 of active and exempt firemen in the municipality or township under the supervision  
89 of which they may be doing public fire district, or in the service of which they be-  
90 came exempt; in the case of soldiers and sailors, in the municipality or township  
91 wherein they reside; no taxpayer shall be allowed more than one exemption under  
92 this section; the right to claim exemption shall extend to cases where it has ac-  
93 crued before and exists on the date when taxes are due and payable; sufficient  
94 evidence to the assessor or collector of taxes of the right to the exemptions in  
95 this section authorized shall be as follows: In the case of active and exempt  
96 firemen, the certificate of the proper official in charge of the records showing  
97 that the claimant is such fireman, which shall be furnished without charge, and  
98 in the case of honorably discharged soldiers and sailors, or their widows an hon-  
99 orable discharge, which shall be the last discharge, or the certificate of the Ad-  
100 jutant-General of the State, and in the case of commissioned officers of the Na-  
101 tional Guard the certificate of the Adjutant-General of this State, and in the case  
102 of other members of the National Guard and persons engaged in any branch of  
103 the military or naval services of this State or of the United States, other than com-  
104 missioned officers, the certificate under oath of the commander of their company,  
105 battery or band; in the case of commissioned officers in the military or naval service  
106 of the United States, a certificate signed by the commanding officer of such com-  
107 missioned officer. Such certificates, where two or more claimants are entitled in  
108 the same taxing district, may be in the form of a list, certified and verified by oath  
109 and filed with the assessor or collector at or before the time when taxes are pay-  
110 able. All exemptions from taxation recited in this subdivision nine for soldiers,  
111 sailors, veterans and their widows, during widowhood, shall also be allowed im-  
112 mediately by such assessor or collector of taxes upon the filing with such assessor  
113 or collector of a duly verified claim in writing, on behalf of such soldier, sailor,  
114 veteran or widow, by any society incorporated under the laws of this State, to

115 assist all soldiers, sailors, veterans and their widows, during widowhood, to obtain  
116 such exemptions from taxations and other privileges, provided by statute or other  
117 wise, without cost or expense to any such soldier, sailor, veteran or widow, the  
117½ records of which society are located in the State of New Jersey, and are open to  
118 the free use of all such soldiers, sailors, veterans and widows, and to the State of  
119 New Jersey. No charge shall be made for any affidavit, certificate or other service  
120 rendered under this subdivision nine; every record of or relating to the soldiers,  
121 sailors and veterans of the present or former wars in which this country has  
122 been engaged, in the possession or custody of any officer or employee of this State  
123 or of any municipality of this State, shall be considered to be public records and  
124 shall be free and open, at all times, for the purpose of obtaining information to  
125 aid in the preparation of the claims for exemption from taxation referred to in  
126 this act; all such officers shall give the required certificates for the purposes herein  
127 named without charge therefor. The city council, board of commissioners, town-  
128 ship committee or other governing body of each municipality of this State, may  
129 return all taxes collected, which taxes would have been exempt had proper claims,  
130 in writing, been made therefor, by or on behalf of such soldiers, sailors, veterans  
131 or widows of the present or any former war in which this country has been  
132 engaged.

133 (10) Mortgages or debts secured by mortgages on any property which is by  
134 the provisions of this act exempt from taxation.

135 (11) Any personal property or real estate not exceeding two hundred and  
136 fifty acres in extent, owned and actually and exclusively used by any corporation  
137 organized under the laws of New Jersey to provide instruction in agricultural pur-  
138 suits for soldiers and sailors of the United States who have been permanently  
139 crippled while in active service in time of war: *provided*, that all income derived  
140 from said property in excess of the expense of its maintenance and operation, shall  
141 be used exclusively for the benefit of such crippled soldiers and sailors.

142 (12) Household furniture and effects to a value not exceeding one hundred  
143 dollars in amount, when located and used in the residence of the owner thereof.

144 (13) Shares of the capital stock of banks, banking associations and trust com-  
 145 panies the taxation of which is provided for by any other law or laws of this  
 146 State.

147 (14) The turnpike road of any turnpike company used by the public without  
 148 the payment of tolls.

149 (15) The metal contents of ores and unrefined metals owned by nonresidents  
 150 of New Jersey and stopped in transit through the State for the purpose of  
 151 refining.

152 (16) All personal property stored in a warehouse of any person, copartnership  
 153 or corporation engaged in the business of storing goods for hire.

154 (17) All motor vehicles registered by the Motor Vehicle Department of the  
 155 State of New Jersey and upon which registration fees have been paid, in accord-  
 156 ance with an act entitled "An act defining motor vehicles and providing for the  
 157 registration of the same and the licensing of drivers thereof; fixing rules regulat-  
 158 ing the use and speed of motor vehicles; fixing the amount of license and regis-  
 159 tration fees; prescribing and regulating process and the service thereof and pro-  
 160 ceedings for the violation of the provisions of the act and penalties for said viola-  
 161 tions," also known as chapter two hundred and eight of the Laws of New Jersey,  
 162 one thousand nine hundred and twenty-one, its supplements and amendments.

1 2. All acts and parts of acts inconsistent with this act are hereby repealed,  
 2 and this act shall take effect immediately.

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#### STATEMENT.

The purpose of this act is to abolish the property tax on motor vehicles.

ASSEMBLY, No. 222

(1918, p. 847.)

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 7, 1927.

By Mrs. FRANCISCO.

Referred to Committee on Judiciary.

AN ACT to amend an act entitled "An act for the assessment and collection of taxes"  
(Revision of 1918), approved March fourth, nineteen hundred and eighteen.

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

1 1. Section two hundred and three of the act of which this act is amendatory  
2 be and the same is hereby amended so as to read as follows:

3 203. The following property shall be exempt from taxation under this act,  
4 namely:

5 (1) (a) The bonds and other securities of the United States (other than cir-  
6 culating notes of national banking associations and the United States legal tender  
7 notes and other notes and certificates of the United States, payable on demand  
8 and circulating or intending to circulate as currency, and gold, silver or other  
9 coin).

10 (b) All bonds, securities, improvement certificates and other evidences of in-  
11 debtedness, heretofore or hereafter issued by this State, or by any county thereof,  
12 or by any taxing district or school district of this State.

13 (c) The personal property owned by citizens or corporations of this State,  
14 situate and being out of the State upon which taxes shall have been actually  
15 assessed and paid within twelve months next before October first, being the day  
16 prescribed by law for commencing the assessment.

17 (2) The property of the United States and of the State of New Jersey;  
18 property of the respective counties, school districts and taxing districts, when lo-

19 cated therein and used for public purposes, or for the preservation or exhibit of  
20 historical data, records or property, but this exemption shall not include real prop-  
21 erty bought in for debts or on foreclosure of mortgages given to secure loans out  
22 of public funds or out of money in court, which property shall be taxed unless de-  
23 voted to public uses.

24 (3) Any real estate or personal property owned and used for military pur-  
25 poses by any organization under the jurisdiction of this State, or of the United  
26 States, on condition that all income derived from said property above the expense  
27 of its maintenance and repair shall be used exclusively for such military pur-  
28 poses; and any building, real estate or personal property used by an organization  
29 composed entirely of veterans of any war of the United States.

30 (4) All buildings actually used for colleges, schools, academies or seminaries;  
31 all buildings actually used for historical societies, associations or exhibitions, when  
32 owned by the State, county or any political subdivision thereof, all buildings actu-  
33 ally and exclusively used for public libraries, religious worship or asylum or  
34 schools for feeble-minded or idiotic persons and children; all buildings used ex-  
35 clusively by any association or corporation formed for the purpose and actually  
36 engaged in the work of preventing cruelty to animals; all buildings actually and  
37 exclusively used in the work of associations and corporations organized exclu-  
38 sively for the moral and mental improvement of men, women and children, or  
39 for religious, charitable or hospital purposes, or for one or more of such pur-  
40 poses; the building actually occupied as a parsonage by the officiating clergymen  
41 of any religious corporation of this State, to an amount not exceeding five thou-  
42 sand dollars; the land whereon any of the buildings hereinbefore mentioned are  
43 erected, and which may be necessary for the fair enjoyment thereof, and which  
44 is devoted to the purposes above mentioned and to no other purpose, and does not  
45 exceed five acres in extent; the furniture and personal property in said buildings  
46 if used in and devoted to the purposes above mentioned; *provided, however,* in  
47 case of all the foregoing, that said buildings, or the lands on which they stand,  
48 or the associations, corporations or institutions using and occupying the same as  
49 aforesaid, are not conducted for profit, except that the exemption of the buildings  
50 and lands used for charitable, benevolent or religious purposes shall extend to

51 cases where the charitable, benevolent or religious work therein carried on is sup-  
52 ported partly by fees and charges received from or on behalf of beneficiaries using  
53 or occupying the said building; *provided*, the building is wholly controlled by and the  
54 entire income therefrom is used for said charitable, benevolent or religious pur-  
55 poses; *provided, further*, that the foregoing exemptions shall apply only where the  
56 association, corporation or institution claiming the exemption owns the property in  
57 question and is incorporated or organized under the laws of this State and au-  
58 thorized to carry out the purposes on account of which such exemption is  
59 claimed; the funds of all charitable and benevolent institutions and associations col-  
60 lected and held exclusively for the sick and disabled members thereof, or for  
61 the widows of deceased members, or for the education, support or maintenance  
62 of the children of deceased members, and all endowments and funds held and ad-  
63 ministered exclusively for charitable, benevolent, religious or hospital purposes  
64 within this State.

65 (5) The shares of stock of any corporation of this State which by contract  
66 with the State is expressly exempted from taxation, and the shares of stock of  
67 any corporation of this State, the capital or property whereof is made taxable to  
68 and against said corporation.

69 (6) Graveyards not exceeding ten acres of ground, and cemeteries and build-  
70 ings for cemetery use erected thereon.

71 (7) The real and personal property of any exempt firemen's association, fire-  
72 men's relief association and volunteer fire company incorporated under the laws  
73 of this State and which is used exclusively for the purpose of such corporation.

74 (8) All offices and franchises, and all property used for railroad and canal  
75 purposes, the taxation of which is provided for by any other law of this State.

76 (9) All persons enrolled as active members of the fire department or of  
77 any organized volunteer fire department of any taxing district or fire district under  
78 the control of any township committee, common council or other authorized pub-  
79 lic body; all exempt firemen of any taxing district; all honorably discharged  
80 soldiers and sailors who have served in the army or navy of the United States  
81 during any war or rebellion, and their widows during widowhood; and all mem-  
82 bers of the National Guard during their term of service, and all persons engaged

83 in any branch of the military or naval service either of this State or of the United  
84 States during the period of the present war, shall be exempt on proper claim  
85 made therefor from poll taxes and from State, county or municipal taxation upon  
86 real and personal property, or both, to a valuation not exceeding in the aggregate  
87 five hundred dollars, which may be assessed against their property in the case  
88 of active and exempt firemen in the municipality or township under the supervision  
89 of which they may be doing public fire district, or in the service of which they be-  
90 came exempt; in the case of soldiers and sailors, in the municipality or township  
91 wherein they reside; no taxpayer shall be allowed more than one exemption under  
92 this section; the right to claim exemption shall extend to cases where it has ac-  
93 crued before and exists on the date when taxes are due and payable; sufficient  
94 evidence to the assessor or collector of taxes of the right to the exemptions in  
95 this section authorized shall be as follows: In the case of active and exempt  
96 firemen, the certificate of the proper official in charge of the records showing  
97 that the claimant is such fireman, which shall be furnished without charge, and  
98 in the case of honorably discharged soldiers and sailors, or their widows an hon-  
99 orable discharge, which shall be the last discharge, or the certificate of the Ad-  
100 jutant-General of the State, and in the case of commissioned officers of the Na-  
101 tional Guard the certificate of the Adjutant-General of this State, and in the case  
102 of other members of the National Guard and persons engaged in any branch of  
103 the military or naval services of this State or of the United States, other than com-  
104 missioned officers, the certificate under oath of the commander of their company,  
105 battery or band; in the case of commissioned officers in the military or naval service  
106 of the United States, a certificate signed by the commanding officer of such com-  
107 missioned officer. Such certificates, where two or more claimants are entitled in  
108 the same taxing district, may be in the form of a list, certified and verified by oath  
109 and filed with the assessor or collector at or before the time when taxes are pay-  
110 able. All exemptions from taxation recited in this subdivision nine for soldiers,  
111 sailors, veterans and their widows, during widowhood, shall also be allowed im-  
112 mediately by such assessor or collector of taxes upon the filing with such assessor  
113 or collector of a duly verified claim in writing, on behalf of such soldier, sailor,  
114 veteran or widow, by any society incorporated under the laws of this State, to

115 assist all soldiers, sailors, veterans and their widows, during widowhood, to obtain  
116 such exemptions from taxations and other privileges, provided by statute or other-  
117 wise, without cost or expense to any such soldier, sailor, veteran or widow, the  
117½ records of which society are located in the State of New Jersey, and are open to  
118 the free use of all such soldiers, sailors, veterans and widows, and to the State of  
119 New Jersey. No charge shall be made for any affidavit, certificate or other service  
120 rendered under this subdivision nine; every record of or relating to the soldiers,  
121 sailors and veterans of the present or former wars in which this country has  
122 been engaged, in the possession or custody of any officer or employee of this State  
123 or of any municipality of this State, shall be considered to be public records and  
124 shall be free and open, at all times, for the purpose of obtaining information to  
125 aid in the preparation of the claims for exemption from taxation referred to in  
126 this act; all such officers shall give the required certificates for the purposes herein  
127 named without charge therefor. The city council, board of commissioners, town-  
128 ship committee or other governing body of each municipality of this State, may  
129 return all taxes collected, which taxes would have been exempt had proper claims,  
130 in writing, been made therefor, by or on behalf of such soldiers, sailors, veterans  
131 or widows of the present or any former war in which this country has been  
132 engaged.

133 (10) Mortgages or debts secured by mortgages on any property which is by  
134 the provisions of this act exempt from taxation.

135 (11) Any personal property or real estate not exceeding two hundred and  
136 fifty acres in extent, owned and actually and exclusively used by any corporation  
137 organized under the laws of New Jersey to provide instruction in agricultural pur-  
138 suits for soldiers and sailors of the United States who have been permanently  
139 crippled while in active service in time of war; *provided*, that all income derived  
140 from said property in excess of the expense of its maintenance and operation, shall  
141 be used exclusively for the benefit of such crippled soldiers and sailors.

142 (12) Household furniture and effects to a value not exceeding one hundred  
143 dollars in amount, when located and used in the residence of the owner thereof.

144 (13) Shares of the capital stock of banks, banking associations and trust com-  
145 panies the taxation of which is provided for by any other law or laws of this  
146 State.

147 (14) The turnpike road of any turnpike company used by the public without  
148 the payment of tolls.

149 (15) The metal contents of ores and unrefined metals owned by nonresidents  
150 of New Jersey and stopped in transit through the State for the purpose of  
151 refining.

152 (16) All personal property stored in a warehouse of any person, copartnership  
153 or corporation engaged in the business of storing goods for hire.

154 (17) All motor vehicles registered by the Motor Vehicle Department of the  
155 State of New Jersey and upon which registration fees have been paid, in accord-  
156 ance with an act entitled "An act defining motor vehicles and providing for the  
157 registration of the same and the licensing of drivers thereof; fixing rules regulat-  
158 ing the use and speed of motor vehicles; fixing the amount of license and regis-  
159 tration fees; prescribing and regulating process and the service thereof and pro-  
160 ceedings for the violation of the provisions of the act and penalties for said viola-  
161 tions." also known as chapter two hundred and eight of the Laws of New Jersey,  
162 one thousand nine hundred and twenty-one, its supplements and amendments.

1 2. All acts and parts of acts inconsistent with this act are hereby repealed.



[OFFICIAL COPY REPRINT.]  
SENATE AMENDMENTS TO  
ASSEMBLY, No. 222

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# STATE OF NEW JERSEY

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1 On page five, line one hundred and sixty-two, at the end thereof strike out  
2 the period, insert a semicolon and add the following: "*provided, however, that*  
3 nothing in this act contained shall be construed to interfere in any way with the  
4 provisions of an act entitled "An act concerning auto busses, commonly called jit-  
5 neys, and their operation in cities," approved March seventeenth, one thousand  
6 nine hundred and sixteen, or any act amendatory thereof or supplemental thereto,  
7 or in any way be construed to relieve any auto bus from the payment of any license  
8 fee, franchise tax or other imposition in the nature thereof whether such fee, tax  
9 or imposition be paid to the State of New Jersey, or to any municipality or munici-  
10 palities thereof."

11 Section two, line two, by striking out the word "immediately" and insert in lieu  
12 thereof "the first day of September, one thousand nine hundred and twenty-seven."

# ASSEMBLY, No. 408

(P. L. 1918, Chap. 236, Page 847)

## STATE OF NEW JERSEY

INTRODUCED MARCH 12, 1929

By Mr. KUSER

(By Request of the Speaker)

Referred to Committee on Ways and Means

AN ACT to amend an act entitled "An act for the assessment and collection of taxes"  
(Revision of 1918), approved March fourth, one thousand nine hundred and  
eighteen, and the several supplements and acts amendatory thereto.

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

1 1. Section 203 (4) of the act to which this is an amendment is hereby amended  
2 to read as follows:

3 203. (4). (A) All buildings actually used for colleges, schools, academies or  
4 seminaries; (B) all buildings actually used for historical societies, associations or  
5 exhibitions, when owned by the State, county or any political subdivision thereof;  
6 (C) all buildings actually and exclusively used for public libraries, religious wor-  
7 ship, or asylums or schools for feeble-minded or idiotic persons and children;  
8 (D) all buildings used exclusively by any association or corporation formed for  
9 the purpose and actually engaged in the work of preventing cruelty to animals;  
10 (E) all buildings actually and exclusively used in the work of associations and  
11 corporations organized exclusively for moral and mental improvement of men,  
12 women or children, or for religious, charitable or hospital purposes, or for one or  
13 more of such purposes; (F) the building actually occupied as a parsonage by the  
14 officiating clergyman of any religious corporation of this State, [and owned by  
15-16 said corporation] to an amount not exceeding five thousand dollars (\$5,000); the  
17 land whereon any of the buildings hereinbefore mentioned are erected, and which

18 may be necessary for the fair enjoyment thereof, and which is devoted to the pur-  
19 poses above mentioned and to no other purpose, and does not exceed five acres in  
20 extent; the furniture and personal property in said buildings if used in and de-  
21 voted to the purposes above mentioned; *provided, however*, in the case of all of  
22 the foregoing, that said buildings, or the lands on which they stand, or the asso-  
23 ciations, corporations or institutions using and occupying the same as aforesaid,  
24 are not conducted for profit, except that the exemption of the buildings and lands,  
25 used for colleges, schools, academies or seminaries or for charitable, benevolent or  
26 religious purposes shall extend to cases where the [charitable, benevolent or relig-  
27 ious] work therein carried on is supported partly by fees and charges received from  
28 or on behalf of beneficiaries using or occupying the said building; *provided*, the  
29 building is wholly controlled by and entire income therefrom is used for said  
30 [charitable, benevolent or religious] purposes; *provided, further*, that the fore-  
31 going exemptions shall apply only where the association, corporation or institution  
32 claiming the exemption owns the property in question and is incorporated or  
33 organized under the laws of this State and authorized to carry out the purposes  
34 on account of which such exemption is claimed; *provided, further*, that issuing  
35 of bonds, and payment thereof and of interest thereon at not above the legal  
36 rate, for the acquisition or improvement of property; and the payment for services  
37 to employees other than officers and directors of such corporations or associations,  
38 shall not be construed to be a profit or prevent the property of the corporation or  
39 association being exempt from tax; the funds of all charitable and benevolent  
40 institutions and associations collected and held exclusively for the sick and dis-  
41 abled members thereof, or for the widows of deceased members, or for the edu-  
42 cation, support or maintenance of the children of deceased members, and all  
43 endowments and funds held and administered exclusively for charitable, benevolent,  
44 religious or hospital purposes within this State; *provided*, that no such association,  
45 corporation or institution claiming the exemption shall be held to be conducted for  
46 profit within the meaning of this act so long as all surplus earnings from opera-  
47 tions shall be devoted to education, charitable or religious purposes.

1       2. All acts and parts of acts inconsistent with this act are hereby repealed,  
2 and this act shall take effect immediately.

## STATEMENT

The purpose of this bill is to provide for the exemption of bona fide educational institutions receiving the benefit of the exemptions from taxation intended by this statute and to insure similar and nondiscriminatory treatment for all such bona fide educational institutions entitled to the benefits of the act.

The statute attempts to clarify the present act and is made necessary by some recent decisions in the Supreme Court.

# ASSEMBLY, No. 438

(P. L. 1927, Chap. 338)

## STATE OF NEW JERSEY

INTRODUCED MARCH 3, 1931

By Mr. YOUNG

Referred to Committee on Taxation

AN ACT to amend an act entitled "An act to amend an act entitled 'An act for the assessment and collection of taxes' (Revision of 1918), approved March fourth, nineteen hundred and eighteen," which amendment was passed April first, one thousand nine hundred and twenty-seven.

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

1 1. Section two hundred and three of the act of which this act is amendatory be  
2 and the same is hereby amended so as to read as follows:

3 203. The following property shall be exempt from taxation under this act,  
4 namely:

5 (1) (a) The bonds and other securities of the United States (other than  
6 circulating notes of national banking associations and the United States legal tender  
7 notes and other notes and certificates of the United States, payable on demand and  
8 circulating or intending to circulate as currency, and gold, silver or other coin).

9 (b) All bonds, securities, improvement certificates and other evidences of  
10 indebtedness, heretofore or hereafter issued by this State, or by any county thereof,  
11 or by any taxing district or school district of this State.

12 (c) The personal property owned by citizens or corporations of this State,  
13 situate and being out of the State upon which taxes shall have been actually assessed  
14 and paid within twelve months next before October first, being the day prescribed by  
15 law for commencing the assessment.

16 (2) The property of the United States and of the State of New Jersey; prop-  
17 erty of the respective counties, school districts and taxing districts, when located

18 therein and used for public purposes, or for the preservation or exhibit of historical  
19 data, records or property, but this exemption shall not include real property bought  
20 in for debts or on foreclosure of mortgages given to secure loans out of public funds  
21 or out of money in court, which property shall be taxed unless devoted to public  
22 uses.

23 (3) Any real estate or personal property owned and used for military purposes  
24 by any organization under the jurisdiction of this State, or of the United States,  
25 on condition that all income derived from said property above the expense of its  
26 maintenance and repair shall be used exclusively for such military purposes; and any  
27 building, real estate or personal property used by an organization composed entirely  
28 of veterans of any war of the United States.

29 (4) All buildings actually used for colleges, schools, academies or seminaries;  
30 all buildings actually used for historical societies, associations or exhibitions, when  
31 owned by the State, county or any political subdivision thereof, all buildings actually  
32 and exclusively used for public libraries, religious worship or asylum or schools for  
33 feeble-minded or idiotic persons and children; all buildings used exclusively by any  
34 association or corporation formed for the purpose and actually engaged in the work  
35 of preventing cruelty to animals; all buildings actually and exclusively used in the  
36 work of associations and corporations organized exclusively for the moral and mental  
37 improvement of men, women and children, or for religious, charitable or hospital  
38 purposes, or for one or more of such purposes; all buildings owned or held by an  
39 association or corporation created for the purpose of holding the title to such build-  
40 ings as are actually and exclusively used in the work of two or more associations  
41 or corporations organized exclusively for the moral and mental improvement of  
42 men, women and children; the building actually occupied as a parsonage by the  
43 officiating clergymen of any religious corporation of this State, to an amount not  
44 exceeding five thousand dollars; the land whereon any of the buildings hereinbefore  
45 mentioned are erected, and which may be necessary for the fair enjoyment thereof,  
46 and which is devoted to the purposes above mentioned and to no other purpose and  
47 does not exceed five acres in extent; the furniture and personal property in said  
48 buildings if used in and devoted to the purposes above mentioned; *provided, however,*  
49 in case of all the foregoing, that said buildings, or the lands on which they stand,

50 or the associations, corporations or institutions using and occupying the same as  
51 aforesaid, are not conducted for profit, except that the exemption of the buildings  
52 and lands used for charitable, benevolent or religious purposes shall extend to cases  
53 where the charitable, benevolent or religious work therein carried on is supported  
54 partly by fees and charges received from or on behalf of beneficiaries using or  
55 occupying the said building; *provided*, the building is wholly controlled by and  
56 the entire income therefrom is used for said charitable, benevolent or religious  
57 purposes; *provided, further*, that the foregoing exemptions shall apply only where the  
58 association, corporation or institution claiming the exemption owns the property  
59 in question and is incorporated or organized under the laws of this State and  
60 authorized to carry out the purposes on account of which such exemption is claimed;  
61 the funds of all charitable and benevolent institutions and associations collected and  
62 held exclusively for the sick and disabled members thereof, or for the widows of  
63 deceased members, or for the education, support or maintenance of the children of  
64 deceased members, and all endowments and funds held and administered exclusively  
65 for charitable, benevolent, religious or hospital purposes within this State.

66 (5) The shares of stock of any corporation of this State which by contract  
67 with the State is expressly exempted from taxation, and the shares of stock of any  
68 corporation of this State, the capital or property whereof is made taxable to and  
69 against said corporation.

70 (6) Graveyards not exceeding ten acres of ground, and cemeteries and build-  
71 ings for cemetery use erected thereon.

72 (7) The real and personal property of any exempt firemen's association, fire-  
73 men's relief association and volunteer fire company incorporated under the laws of  
74 this State and which is used exclusively for the purpose of such corporation.

75 (8) All offices and franchises, and all property used for railroad and canal  
76 purposes, the taxation of which is provided for by any other law of this State.

77 (9) All persons enrolled as active members of the fire department or of any  
78 organized volunteer fire department of any taxing district or fire district under the  
79 control of any township committee, common council or other authorized public body;  
80 all exempt firemen of any taxing district; all honorably discharged soldiers and  
81 sailors who have served in the Army or Navy of the United States during any war

82 or rebellion, and their widows during widowhood; and all members of the National  
83 Guard ~~during~~ <sup>while</sup> their term of service, and all persons engaged in any branch of the  
84 military or naval service either of this State or of the United States during the period  
85 of the present war, shall be exempt on proper claim made therefor from poll taxes  
86 and from State, county or municipal taxation upon real and personal property, or  
87 both, to a valuation not exceeding in the aggregate five hundred dollars, which  
88 may be assessed against their property in the case of active and exempt firemen in  
89 the municipality or township under the supervision of which they may be doing  
90 public fire [district,] duty, or in the service of which they became exempt; in the  
91 case of soldiers and sailors, in the municipality or township wherein they reside; no  
92 taxpayer shall be allowed more than one exemption under this section; the right to  
93 claim exemption shall extend to cases where it has accrued before and exists on the  
94 date when taxes are due and payable; sufficient evidence to the assessor or collector  
95 of taxes of the right to the exemptions in this section authorized shall be as follows:  
96 In the case of active and exempt firemen, the certificate of the proper official in  
97 charge of the records showing that the claimant is such fireman, which shall be  
98 furnished without charge, and in the case of honorably discharged soldiers and  
99 sailors, or their widows an honorable discharge, which shall be the last discharge,  
100 or the certificate of the Adjutant-General of this State, and in the case of commis-  
101 sioned officers of the National Guard the certificate of the Adjutant-General of this  
102 State, and in the case of other members of the National Guard and persons engaged  
103 in any branch of the military or naval services of this State or of the United States,  
104 other than commissioned officers, the certificate under oath of the commander of  
105 their company, battery or band; in the case of commissioned officers in the military  
106 or naval service of the United States, a certificate signed by the commanding  
107 officer of such commissioned officer. Such certificates, where two or more claimants  
108 are entitled in the same taxing district, may be in the form of a list, certified and  
109 verified by oath and filed with the assessor or collector at or before the time when  
110 taxes are payable. All exemptions from taxation recited in this subdivision nine  
111 for soldiers, sailors, veterans and their widows, during widowhood, shall also be  
112 allowed immediately by such assessor or collector of taxes upon the filing with such  
113 assessor or collector of a duly verified claim in writing, on behalf of such soldier,

114 sailor, veteran or widow, by any society incorporated under the laws of this State,  
115 to assist all soldiers, sailors, veterans and their widows, during widowhood, to  
116 obtain such exemptions from taxations and other privileges, provided by statute or  
117 otherwise, without cost or expense to any such soldier, sailor, veteran or widow, the  
118 records of which society are located in the State of New Jersey, and are open to the  
119 free use of all such soldiers, sailors, veterans and widows, and to the State of New  
120 Jersey. No charge shall be made for any affidavit, certificate or other service rendered  
\* 121 under this subdivision nine; every record of or relating to the soldiers, sailors and  
122 veterans of the present or former wars in which this country has been engaged, in  
123 the possession or custody of any officer or employee of this State or of any munic-  
124 pality of this State, shall be considered to be public records and shall be free and  
125 open, at all times, for the purpose of obtaining information to aid in the prepara-  
126 tion of the claims for exemption from taxation referred to in this act; all such  
127 officers shall give the required certificates for the purposes herein named without  
128 charge therefor. The city council, board of commissioners, township committee  
129 or other governing body of each municipality of this State, may return all taxes  
130 collected, which taxes would have been exempt had proper claims, in writing, been  
131 made therefor, by or on behalf of such soldiers, sailors, veterans or widows of the  
132 present or any former war in which this country has been engaged.

133 (10) Mortgages or debts secured by mortgages on any property which is by the  
134 provisions of this act exempt from taxation.

135 (11) Any personal property or real estate not exceeding two hundred and fifty  
136 acres in extent, owned and actually and exclusively used by any corporation  
137 organized under the laws of New Jersey to provide instruction in agricultural  
138 pursuits for soldiers and sailors of the United States who have been permanently  
139 crippled while in active service in time of war; *provided*, that all income derived  
140 from said property in excess of the expense of its maintenance and operation, shall  
141 be used exclusively for the benefit of such crippled soldiers and sailors.

142 (12) Household furniture and effects to a value not exceeding one hundred  
143 dollars in amount, when located and used in the residence of the owner thereof.

144 (13) Shares of the capital stock of banks, banking associations and trust  
145 companies the taxation of which is provided for by any other law or laws of this  
146 State.

147 (14) The turnpike road of any turnpike company used by the public without  
148 the payment of tolls.

149 (15) The metal contents of ores and unrefined metals owned by nonresidents  
150 of New Jersey and stopped in transit through the State for the purpose of refining.

151 (16) All personal property stored in a warehouse of any person, copartnership  
152 or corporation engaged in the business of storing goods for hire.

153 (17) All motor vehicles registered by the Motor Vehicle Department of the State  
154 of New Jersey and upon which registration fees have been paid, in accordance with  
155 an act entitled "An act defining motor vehicles and providing for the registration of  
156 the same and the licensing of drivers thereof; fixing rules regulating the use and  
157 speed of motor vehicles; fixing the amount of license and registration fees; prescrib-  
158 ing and regulating process and the service thereof and proceedings for the viola-  
159 tion of the provisions of the act and penalties for said violations," also known as  
160 chapter two hundred and eight of the laws of New Jersey, one thousand nine hun-  
161 dred and twenty-one, its supplements and amendments; *provided, however,* that  
162 nothing in this act contained shall be construed to interfere in any way with the  
163 provisions of an act entitled "An act concerning auto busses, commonly called  
164 jitneys, and their operation in cities," approved March seventeenth, one thousand  
165 nine hundred and sixteen, or any act amendatory thereof or supplemental thereto,  
166 or in any way be construed to relieve any auto bus from the payment of any license  
167 fee, franchise tax or other imposition in the nature thereof whether such fee, tax  
168 or imposition be paid to the State of New Jersey, or to any municipality or munici-  
169 palities thereof.

1 2. All acts and parts of acts inconsistent with this act are hereby repealed.

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#### STATEMENT

The law at present provides that property owned by a single corporation or associa-  
tion organized exclusively for the moral and mental improvement of men, women and  
children is exempt from taxation. This bill provides for the exemption of property  
actually owned by two or more associations organized exclusively for the moral and  
mental improvement of men, women and children, where the title is vested in a holding  
company.

SENATE AMENDMENT TO  
ASSEMBLY, No. 438

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STATE OF NEW JERSEY

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Amend, page 2, sub-section (3), line 23, by striking out the word "and" and substituting in lieu thereof the word "or"

# ASSEMBLY, No. 401

(Revised Statutes, section 54:4-3.6.)

## STATE OF NEW JERSEY

INTRODUCED MARCH 31, 1941

By Mr. HERBERT

Referred to Committee on Taxation

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  
6 or 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 corpora-  
10 tion 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 first-aid squads; all buildings actually and exclusively used in the work of  
13 associations and corporations organized exclusively for the moral and mental  
14 improvement of men, women and children, or for religious, charitable or  
15 hospital purposes, or for one or more of such purposes; all buildings owned  
16 or held by an association or corporation created for the purpose of holding

17 the title to such buildings as are actually and exclusively used in the work  
18 of two or more associations or corporations organized exclusively for the  
19 moral and mental improvement of men, women and children; the building  
20 actually occupied as a parsonage by the officiating clergymen of any  
21 religious corporation of this State, to an amount not exceeding five thousand  
22 dollars (\$5,000.00); the land whereon any of the buildings hereinbefore  
23 mentioned are erected, and which may be necessary for the fair enjoyment  
24 thereof, and which is devoted to the purposes above-mentioned and to no  
25 other purpose and does not exceed five acres in extent; the furniture and  
26 personal property in said buildings if used in and devoted to the purposes  
27 above-mentioned; *provided*, in case of all the foregoing, the buildings, or the  
28 lands on which they stand, or the associations, corporations or institutions  
29 using and occupying them as aforesaid, are not conducted for profit, except  
30 that the exemption of the buildings and lands used for charitable, benevolent  
31 or religious purposes shall extend to cases where the charitable, benevolent  
32 or religious work therein carried on is supported partly by fees and charges  
33 received from or on behalf of beneficiaries using or occupying the building;  
34 *provided*, the building is wholly controlled by and the entire income there-  
35 from is used for said charitable, benevolent or religious purposes. The  
36 foregoing exemption shall apply only where the association, corporation or  
37 institution claiming the exemption owns the property in question and is  
38 incorporated or organized under the laws of this State and authorized to  
39 carry out the purposes on account of which the exemption is claimed.

1     2. This act shall take effect immediately.

---

#### STATEMENT

The purpose of this act is to exempt buildings exclusively used for first aid squads from taxation.

[OFFICIAL COPY REPRINT]

**ASSEMBLY, No. 401**

(Revised Statutes, section 54:4-3.6.)

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**STATE OF NEW JERSEY**

---

INTRODUCED MARCH 31, 1941

By Mr. HERBERT

Referred to Committee on Taxation

**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  
6 or 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 corpora-  
10 tion 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 first-aid squads; all buildings actually and exclusively used in the work of  
13 associations and corporations organized exclusively for the moral and mental  
14 improvement of men, women and children, or for religious, charitable or  
15 hospital purposes, or for one or more of such purposes; all buildings owned  
16 or held by an association or corporation created for the purpose of holding

17 the title to such buildings as are actually and exclusively used in the work  
18 of two or more associations or corporations organized exclusively for the  
19 moral and mental improvement of men, women and children; the building  
20 actually occupied as a parsonage by the officiating clergymen of any  
21 religious corporation of this State, to an amount not exceeding five thousand  
22 dollars (\$5,000.00); the land whereon any of the buildings hereinbefore  
23 mentioned are erected, and which may be necessary for the fair enjoyment  
24 thereof, and which is devoted to the purposes above-mentioned and to no  
25 other purpose and does not exceed five acres in extent; the furniture and  
26 personal property in said buildings if used in and devoted to the purposes  
27 above-mentioned; *provided*, in case of all the foregoing, the buildings, or the  
28 lands on which they stand, or the associations, corporations or institutions  
29 using and occupying them as aforesaid, are not conducted for profit, except  
30 that the exemption of the buildings and lands used for charitable, benevolent  
31 or religious purposes shall extend to cases where the charitable, benevolent  
32 or religious work therein carried on is supported partly by fees and charges  
33 received from or on behalf of beneficiaries using or occupying the building;  
34 *provided*, the building is wholly controlled by and the entire income there-  
35 from is used for said charitable, benevolent or religious purposes. The  
36 foregoing exemption shall apply only where the association, corporation or  
37 institution claiming the exemption owns the property in question and is  
38 incorporated or organized under the laws of this State and authorized to  
39 carry out the purposes on account of which the exemption is claimed.

1     2. This act shall take effect immediately.

[SECOND OFFICIAL COPY REPRINT]

**ASSEMBLY, No. 401**

(Revised Statutes, section 54:4-3.6.)

**STATE OF NEW JERSEY**

INTRODUCED MARCH 31, 1941

By Mr. HERBERT

Referred to Committee on Taxation

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*  
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4 this chapter: All buildings actually used for colleges, schools, academies or  
5 seminaries; all buildings actually used for historical societies, associations  
6 or 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 corpora-  
10 tion 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 first-aid squads; all buildings actually and exclusively used in the work of  
13 associations and corporations organized exclusively for the moral and mental  
14 improvement of men, women and children, or for religious, charitable or  
15 hospital purposes, or for one or more of such purposes; all buildings owned  
16 or held by an association or corporation created for the purpose of holding

17 the title to such buildings as are actually and exclusively used in the work  
18 of two or more associations or corporations organized exclusively for the  
19 moral and mental improvement of men, women and children; the building  
20 actually occupied as a parsonage by the officiating clergymen of any  
21 religious corporation of this State, to an amount not exceeding five thousand  
22 dollars (\$5,000.00); the land whereon any of the buildings hereinbefore  
23 mentioned are erected, and which may be necessary for the fair enjoyment  
24 thereof, and which is devoted to the purposes above-mentioned and to no  
25 other purpose and does not exceed five acres in extent; the furniture and  
26 personal property in said buildings if used in and devoted to the purposes  
27 above-mentioned; *provided*, in case of all the foregoing, the buildings, or the  
28 lands on which they stand, or the associations, corporations or institutions  
29 using and occupying them as aforesaid, are not conducted for profit, except  
30 that the exemption of the buildings and lands used for charitable, benevolent  
31 or religious purposes shall extend to cases where the charitable, benevolent  
32 or religious work therein carried on is supported partly by fees and charges  
33 received from or on behalf of beneficiaries using or occupying the building;  
34 *provided*, the building is wholly controlled by and the entire income there-  
35 from is used for said charitable, benevolent or religious purposes. The  
36 foregoing exemption, shall apply only where the association, corporation or  
37 institution claiming the exemption owns the property in question and is  
38 incorporated or organized under the laws of this State and authorized to  
39 carry out the purposes on account of which the exemption is claimed.

1        2. This act shall take effect immediately.

**ASSEMBLY, No. 281**

**STATE OF NEW JERSEY**

INTRODUCED MARCH 7, 1949

By Mr. MILLER

Referred to Committee on Taxation

**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  
**6** or 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  
**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

**ASSEMBLY, No. 281**

**STATE OF NEW JERSEY**

INTRODUCED MARCH 7, 1949

By Mr. MILLER

Referred to Committee on Taxation

**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  
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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  
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 buildings as are actually and exclusively  
19 used in the work of two or more associations or corporations organized ex-  
20 clusively 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 exclu-  
23 sively used in the work of one or more associations or corporations organ-  
24 ized exclusively for charitable, educational or religious purposes, which  
25 associations or corporations may or may not pay rent for the use of the  
26 premises or the portions of the premises used by them; the building actually  
27 occupied as a parsonage by the officiating clergymen of any religious cor-  
28 poration of this State, to an amount not exceeding five thousand dollars  
29 (\$5,000.00); the land whereon any of the buildings hereinbefore mentioned  
30 are erected, and which may be necessary for the fair enjoyment thereof, and  
31 which is devoted to the purposes above mentioned and to no other purpose  
32 and does not exceed five acres in extent; the furniture and personal property  
33 in said buildings if used in and devoted to the purposes above mentioned;  
34 *provided*, in case of all the foregoing, the buildings, or the lands on which  
35 they stand, or the associations, corporations or institutions using and occupy-  
36 ing them as aforesaid, are not conducted for profit, except that the exemp-  
37 tion of the buildings and lands used for charitable, benevolent or religious  
38 purposes shall extend to cases where the charitable, benevolent or religious  
39 work therein carried on is supported partly by fees and charges received  
40 from or on behalf of beneficiaries using or occupying the buildings; *provided*,  
41 the building is wholly controlled by and the entire income therefrom is used  
42 for said charitable, benevolent or religious purposes. The foregoing exemp-  
43 tions shall apply only where the association, corporation or institution  
44 claiming the exemption owns the property in question and is incorporated or  
45 organized under the laws of this State and authorized to carry out the  
46 purposes on account of which the exemption is claimed.

1        2. This act shall take effect immediately.

## STATEMENT

The purpose of this bill is to enable two or more charitable corporations to be housed in a single building, sharing the expense or without expense to one or more of them, without loss of tax exemption. The present law grants tax exemption only to a charitable corporation which owns and uses the entire building exclusively for its own purposes. See the decision of the Court of Errors and Appeals in *Trustees of Y. M. & Y. W. H. A. of Newark vs. State Board of Tax Appeals*, 121 N. J. L. 65 (1938).

The bill also will permit a charitable foundation to hold title to a building used exclusively by one or more other charitable corporations.

This bill is desired by the Jewish Community Foundation which proposes to acquire or erect one or more buildings for the exclusive use of Jewish social work agencies serving Essex county and adjoining municipalities, and is approved by the Welfare Federation of Newark, New Jersey, in order to permit the consolidation of other social work agencies in fewer buildings.

[OFFICIAL COPY REPRINT]

ASSEMBLY, No. 281

STATE OF NEW JERSEY

INTRODUCED MARCH 7, 1949

By Mr. MILLER

Referred to Committee on Taxation

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*  
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1 1. Section 54:4-3.6 of the Revised Statutes is amended to read as  
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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  
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 buildings as are actually and exclusively  
19 used in the work of two or more associations or corporations organized ex-  
20 clusively for the moral and mental improvement of men, women and children;  
22 the provisions of Title 15 of the Rev created under or otherwise subject to  
21 all buildings owned by a corporationised Statutes and actually and exclu-  
23 sively used in the work of one or more associations or corporations organ-  
24 ized exclusively for charitable, educational or religious purposes, which  
25 associations or corporations may or may not pay rent for the use of the  
26 premises or the portions of the premises used by them; the building actually  
27 occupied as a parsonage by the officiating clergymen of any religious cor-  
28 poration of this State, to an amount not exceeding five thousand dollars  
29 (\$5,000.00); the land whereon any of the buildings hereinbefore mentioned  
30 are erected, and which may be necessary for the fair enjoyment thereof, and  
31 which is devoted to the purposes above mentioned and to no other purpose  
32 and does not exceed five acres in extent; the furniture and personal property  
33 in said buildings if used in and devoted to the purposes above mentioned;  
34 *provided*, in case of all the foregoing, the buildings, or the lands on which  
35 they stand, or the associations, corporations or institutions using and occupy-  
36 ing them as aforesaid, are not conducted for profit, except that the exemp-  
37 tion of the buildings and lands used for charitable, benevolent or religious  
38 purposes shall extend to cases where the charitable, benevolent or religious  
39 work therein carried on is supported partly by fees and charges received  
40 from or on behalf of beneficiaries using or occupying the buildings; *provided*,  
41 the building is wholly controlled by and the entire income therefrom is used  
42 for said charitable, benevolent or religious purposes. The foregoing exemp-  
43 tions shall apply only where the association, corporation or institution  
44 claiming the exemption owns the property in question and is incorporated or  
45 organized under the laws of this State and authorized to carry out the  
46 purposes on account of which the exemption is claimed.

1     2. This act shall take effect immediately.

[OFFICIAL COPY REPRINT]  
SENATE COMMITTEE AMENDMENT TO  
**ASSEMBLY, No. 281**

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**STATE OF NEW JERSEY**

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ADOPTED MARCH 24, 1949

Amend page 2, section 1, line 24, omit “, educational”.

MAY 6 1949

[SECOND OFFICIAL COPY REPRINT]

ASSEMBLY, No. 281

STATE OF NEW JERSEY

INTRODUCED MARCH 7, 1949

By Mr. MILLER

Referred to Committee on Taxation

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  
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5 seminaries; all buildings actually used for historical societies, associations  
6 or 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  
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 buildings as are actually and exclusively  
19 used in the work of two or more associations or corporations organized ex-  
20 clusively 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 exclu-  
23 sively used in the work of one or more associations or corporations organ-  
24 ized exclusively for charitable or religious purposes, which asso-  
25 ciations or corporations may or may not pay rent for the use of the  
26 premises or the portions of the premises used by them; the building actually  
27 occupied as a parsonage by the officiating clergymen of any religious cor-  
28 poration of this State, to an amount not exceeding five thousand dollars  
29 (\$5,000.00); the land whereon any of the buildings hereinbefore mentioned  
30 are erected, and which may be necessary for the fair enjoyment thereof, and  
31 which is devoted to the purposes above mentioned and to no other purpose  
32 and does not exceed five acres in extent; the furniture and personal property  
33 in said buildings if used in and devoted to the purposes above mentioned;  
34 *provided*, in case of all the foregoing, the buildings, or the lands on which  
35 they stand, or the associations, corporations or institutions using and occupy-  
36 ing them as aforesaid, are not conducted for profit, except that the exemp-  
37 tion of the buildings and lands used for charitable, benevolent or religious  
38 purposes shall extend to cases where the charitable, benevolent or religious  
39 work therein carried on is supported partly by fees and charges received  
40 from or on behalf of beneficiaries using or occupying the buildings; *provided*,  
41 the building is wholly controlled by and the entire income therefrom is used  
42 for said charitable, benevolent or religious purposes. The foregoing exemp-  
43 tions shall apply only where the association, corporation or institution  
44 claiming the exemption owns the property in question and is incorporated or  
45 organized under the laws of this State and authorized to carry out the  
46 purposes on account of which the exemption is claimed.

1        2. This act shall take effect immediately.

ASSEMBLY, No. 18

STATE OF NEW JERSEY

INTRODUCED APRIL 11, 1960

By Assemblyman BEADLESTON

Referred to Committee on Judiciary

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  
6 or exhibitions, when owned by the State, county or any political subdivi-  
7 sion thereof; all buildings actually and exclusively used for public libraries,  
8 religious worship or asylum or schools for feeble-minded or idiotic per-  
9 sons and children; all buildings used exclusively by any association or cor-  
10 poration formed for the purpose and actually engaged in the work of pre-  
11 venting cruelty to animals; all buildings actually and exclusively used and  
12 owned by volunteer first-aid squads, which squads are or shall be incorpo-  
13 rated as associations not for pecuniary profit; all buildings actually and  
14 exclusively used in the work of associations and corporations organized  
15 exclusively for the moral and mental improvement of men, women and chil-  
16 dren, or for religious, charitable or hospital purposes, or for one or more

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

47 controlled by and the entire income therefrom is used for said charitable,  
48 benevolent or religious purposes. The foregoing exemptions shall apply  
49 only where the association, corporation or institution claiming the exemp-  
50 tion owns the property in question and is incorporated or organized under  
51 the laws of this State and authorized to carry out the purposes on account  
52 of which the exemption is claimed.

1     2. This act shall take effect immediately.

57:4-3012j

HISTORY OF NEW JERSEY STATUTES EXEMPTING VETERANS FROM TAXATION

(R.S. 54:4-3.12j)

Laws 1865, Chapter 331, p. 971

Exempts Civil War veterans from paying poll tax assessed to pay soldiers' bounty.

Laws 1866, Chapter 487, p. 1078

Exempts all veterans who served one year or more from poll tax.

Laws 1873, Chapter 567, p. 142

In addition to general and specific poll taxes, all general and staff officers, all commissioned and non-commissioned officers, musicians and privates of the state national guard exempt from \$500 state, county or municipal tax "during the period they shall be actually serving in the national guard".

Laws 1875, Chapter 349, p. 65

Soldiers of War of 1812 [Veterans] exempt from poll tax.

Laws 1877, Chapter 8, p. 18

Exempts veterans from poll taxes except special levies.

Laws 1884, Chapter 13, p. 28

Gives veterans of late war [Civil War] same tax exemption as national guard members. [\$500, see L. 1873, Chapter 567]

Laws 1885, Chapter 80, p. 94

Clarifies exemptions. One person cannot claim more than one basis for exemption (i.e., veteran, exempt fireman, etc.)

Laws 1887, Chapter 146, p. 183

Exempts veterans of late war [Civil War] from poll tax for school purposes.

Laws 1889 - Chapter 323, p. 479

Sect. 4. And be it enacted, That all honorably discharged soldiers or sailors resident in this state who have served in the army or navy of the United States, during the late rebellion, and the widows of such soldiers or sailors so long as they remain unmarried, shall be exempt from general and special poll tax, and from state, county and municipal taxation upon real or personal property, or both, not exceeding in the aggregate five hundred dollars.

Laws 1890, Chapter 10, p. 22

Exempts from poll tax and \$500 local tax all Civil War and 1812 veterans and unmarried widows of veterans.

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Laws 1895, Chapter 230, p. 450

Directs deduction of the exemptions allowed from the tax bills of veterans.

Laws 1903, Chapter 208, p. 396

General Tax Revision Act. Exempts national guard and veterans from poll tax and \$500.

Laws 1903, Chapter 209, p. 436

Repeals former acts.

Laws 1918, Chapter 236, p. 847

Revision of 1918. Sect. (9) Veterans exempt from poll taxes. (Does not include \$500 real property tax exemption.)

Laws 1919, Chapter 47, p. 89

Restores \$500 real and personal property tax exemption.

Laws 1920, Chapter 28, p. 52

Laws 1920, Chapter 296, p. 533

Laws 1921, Chapter 230, p. 892

Laws 1922, Chapter 276, p. 678

Laws 1925, Chapter 221, p. 537

Laws 1927, Chapter 338, p. 798

Laws 1931, Chapter 372, p. 904

Laws 1936, Chapter 176, p. 415

Revision of 1937 - became R. S. 514-3,12

Laws 1940, Chapter 39

Laws 1942, Chapter 70

Laws 1946, Chapter 212

Laws 1948, Chapter 259

Laws 1949, Chapter 172

Laws 1951, Chapter 184  
Revision

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Sponsor's statement, L 1949 c.172  
(A124)

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### STATEMENT

This bill amends P. L. 1948, c. 259 as follows:

Section one is amended to include veterans having both hands or both feet or a hand and a foot amputated.

Section two is amended so that the eligible veteran may take title to the "dwelling house" either in his name alone or in his name and that of his spouse as tenants by the entirety.

Section three is not amended.

Section four is amended so that an eligible veteran owning a multiple building or structure and occupying a portion of same may obtain a tax exemption on that portion of said building or structure which he occupies.

The act is supplemented by adding a new section to define "total blindness." It is that definition used to guide the New Jersey State Commission for the Blind in its work and also by the administrators of the statute granting a \$500.00 pension to the blinded veterans of World War II.