

STATE OF NEW JERSEY

INTRODUCED JANUARY 23, 1954

By Mr. DUMONT

Referred to Committee on State, County and Municipal Government

An Act to amend "An act to provide for exemption from taxation in certain cases, and supplementing chapter 4 of Title 54 of the Revised Statutes," approved July 21, 1948 (P. L. 1948, c. 259).

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

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

3 1. The dwelling house and the lot or curtilage whereon the same is erected,
4 of any citizen and resident of this State, now or hereafter honorably dis-
5 charged or released under honorable circumstances, from active service, in
6 time of war, in any branch of the Armed Forces of the United States who has
7 been or shall be declared by the United States Veterans Administration or its
8 successors to have a service-connected disability from paraplegia, osteochon-
9 dritis resulting in permanent loss of the use of both legs, or permanent pa-
10 ralysis of both legs and lower parts of the body, or from hemiplegia and has
11 permanent paralysis of one leg and one arm or either side of the body, re-
12 sulting from injury to the spinal cord, skeletal structure, or brain; or from
13 total blindness; or from the amputation of both arms or both legs, or both
14 hands or both feet, or the combination of a hand and a foot sustained through
15 enemy action, or accident, or resulting from disease contracted while in such

16 active service shall be exempt from taxation on proper claim made therefor,
 17 and such exemption shall be in addition to any other exemption of such per-
 18 son's real and personal property which now is or hereafter shall be pre-
 19 scribed or allowed by the Constitution or by law but no taxpayer shall be
 20 allowed more than one exemption under this act.

21 *The widow of any such citizen and resident of this State who at the time*
 22 *of his death was entitled to and had the exemption provided under this act,*
 23 *shall be entitled, on proper claim made therefor, to the same exemption as*
 24 *her husband so had, during her widowhood and while a resident of this*
 25 *State, for the time that she is the legal owner thereof and actually occupies*
 26 *the said dwelling house on the premises to be exempted.*

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

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

3 2. All exemptions from taxation under this act shall be allowed by the
 4 assessor upon the filing with him of a claim in writing under oath, made by
 5 or on behalf of the person claiming the same, showing the right to the exemp-
 6 tion, briefly describing the property for which exemption is claimed and hav-
 7 ing annexed thereto a certificate of the claimant's honorable discharge or re-
 8 lease under honorable circumstances, from active service, in time of war, in
 9 any branch of the Armed Forces and a certificate from the United States Vet-
 10 erans Administration or its successors, certifying to a service-connected dis-
 11 ability of such claimant of the character described in section 1 of this act.
 12 *In the case of a claim by a widow of such veteran, she shall establish in writ-*
 13 *ing under oath that she is the owner of the legal title to the premises on*
 14 *which exemption is claimed; that she occupies the dwelling house on said*

15 premises as her legal residence in this State; that her husband shall have been
16 declared by the United States Veterans Administration to have a service-
17 connected disability of a character described in this act; that her husband was
18 entitled to and was actually receiving exemption of said premises at the time
19 of his death; and that she is a resident of this State and has not remarried.
20 Such exemptions shall be allowed and prorated by the assessor for the re-
21 mainder of any taxable year from the date the claimant shall have acquired
22 title to the real property intended to be exempt by this act. Where a portion
23 of a multiple-family building or structure occupied by the claimant is the sub-
24 ject of such exemption, the assessor shall aggregate the assessment on the lot
25 or curtilage and building or structure and allow an exemption of that per-
26 centage of the aggregate assessment as the value of the portion of the build-
27 ing or structure occupied by the claimant bears to the value of the entire
28 building or structure.

1 3. This act shall take effect immediately.

STATEMENT

This bill is designed to continue the exemption of the dwelling house of certain disabled veterans to their widows during widowhood and while they are residents of New Jersey. The exemption is allowed only with respect to the dwelling house owned and occupied by the veteran during his lifetime and this bill would continue the exemption to his widow while she actually uses and occupies the same property as her residence.

The 1953 amendment to the Constitution permits the exemption herein to widows of certain disabled veterans.

ASSEMBLY COMMITTEE AMENDMENT TO

SENATE, No. 19

STATE OF NEW JERSEY

ADOPTED JUNE 7, 1954

Amend page 1, section 1, line 12, after "brain;" insert "or from disease of the spinal cord not resulting from any form of syphilis;".

SENATE, No. 19

STATE OF NEW JERSEY

INTRODUCED JANUARY 25, 1964

By Mr. DUMONT

Referred to Committee on State, County and Municipal Government

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1 Be it enacted by the Senate and General Assembly of the State of New
2 Jersey:

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2 read as follows:

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6 time of war, in any branch of the Armed Forces of the United States who has
7 been or shall be declared by the United States Veterans Administration or its
8 successors to have a service-connected disability from paraplegia, osteochon-
9 dritis resulting in permanent loss of the use of both legs, or permanent pa-
10 ralysis of both legs and lower parts of the body, or from hemiplegia and has
11 permanent paralysis of one leg and one arm or either side of the body, re-
12 sulting from injury to the spinal cord, skeletal structure, or brain or from
12A disease of the spinal cord not resulting from any form of syphilis; or from
13 total blindness; or from the amputation of both arms or both legs, or both
14 hands or both feet, or the combination of a hand and a foot sustained through
15 enemy action, or accident, or resulting from disease contracted while in such

6 active service shall be exempt from taxation, on proper claim made therefor,
17 and such exemption shall be in addition to any other exemption of such per-
18 son's real and personal property which now is or hereafter shall be pre-
19 scribed or allowed by the Constitution or by law but no taxpayer shall be
20 allowed more than one exemption under this act.

21 *The widow of any such citizen and resident of this State who at the time*
22 *of his death was entitled to and had the exemption provided under this act,*
23 *shall be entitled, on proper claim made therefor, to the same exemption as*
24 *her husband so had, during her widowhood and while a resident of this*
25 *State, for the time that she is the legal owner thereof and actually occupies*
26 *the said dwelling house on the premises to be exempted.*

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28 resulting from locomotor ataxia or other forms of syphilis of the central
29 nervous system, or from chronic alcoholism, or to include other forms of dis-
30 ease resulting from the veteran's own misconduct which may produce signs
31 and symptoms similar to those resulting from paraplegia, osteochondritis, or
32 hemiplegia.

33 **2. Section 2 of the act of which this act is amendatory is amended to read**
34 **as follows:**

35 **2. All exemptions from taxation under this act shall be allowed by the**
36 **assessor upon the filing with him of a claim in writing under oath, made by**
37 **or on behalf of the person claiming the same, showing the right to the exemp-**
38 **tion, briefly describing the property for which exemption is claimed and hav-**
39 **ing annexed thereto a certificate of the claimant's honorable discharge or re-**
40 **lease under honorable circumstances, from active service, in time of war, in**
41 **any branch of the Armed Forces and a certificate from the United States Vet-**
42 **erans Administration or its successors, certifying to a service-connected dis-**
43 **ability of such claimant of the character described in section 1 of this act.**

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46 *which exemption is claimed; that she occupies the dwelling house on said*



15 *premises as her legal residence in this State; that her husband shall have been*
16 *declared by the United States Veterans Administration to have a service*
17 *connected disability of a character described in this act; that her husband was*
18 *entitled to and was actually receiving exemption of said premises at the time*
19 *of his death; and that she is a resident of this State and has not remarried.*
20 Such exemptions shall be allowed and prorated by the assessor for the re-
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23 of a multiple-family building or structure occupied by the claimant is the sub-
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25 or curtilage and building or structure and allow an exemption of that per-
26 centage of the aggregate assessment as the value of the portion of the build-
27 ing or structure occupied by the claimant bears to the value of the entire
28 building or structure.

1 3. This act shall take effect immediately.