

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:

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

^{Bill}
This ~~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. 1684; 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.

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encl.

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 purposes] Charitable
institutions.

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.

LH 54:4-3-6

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.

Cy 2

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.

Proposition
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.:

Proviso.

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 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 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 widowhood, 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.

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

STATE OF NEW JERSEY

- 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 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 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-

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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.

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

STATE OF NEW JERSEY

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.

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:*

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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 ci'y 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.

I 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.

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

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

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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-
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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 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
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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, 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 all firemen of any taxing district; all honorably discharged soldiers and sail-
 76 ors who have 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 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 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 city, district or town district under the con-

74 trol of any township, city, district, county, or other authorized public body;

75 ~~all exempt~~ firemen of any district or fire department; 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 Na-

78 tional Guard during the term of service, and all persons engaged in any branch

79 of the ~~military or~~ 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~~ ^{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~~ ^{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~~ ^{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 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 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 also be allowed ^{as to} ~~immediately~~
107 by such assessor or collector of taxes upon the filing with such assessor or collector ~~minis-~~
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} ~~assist~~ all soldiers,
110 sailors, veterans and their widows, during widowhood, to obtain ^{such} ~~such~~ exemptions
111 from taxations and other privileges, provided by statute or ^{to} ~~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.

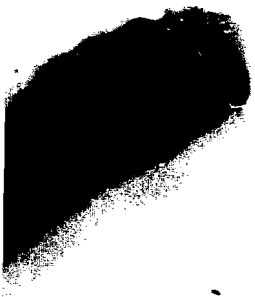
143 (15) The metal contents of ores and unrefined metals owned by nonresidents
144 of New Jersey and stopped in transit through the State for the purpose of refining.

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.

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.



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 *above-said, 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.

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.



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SENATE AMENDMENTS TO

ASSEMBLY, No. 222

STATE OF NEW JERSEY

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~~ ^{and} 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 munici-
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.

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
ASSEMBLY, No. 438

STATE OF NEW JERSEY

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.)

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
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.

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
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

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*
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

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

STATE OF NEW JERSEY

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
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

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.