54:4-3.3

May 19, 1969

54:4-3.3

LEGISLATIVE HISTORY OF R.S. 5[redacted]
(Exemption of public property)

L. 1918, Chapter 236 - A51
Amended during passage (This section not amended).
Statement reads: This act constitutes a general revision of the tax laws).

L. 1919, Chapter 27 - S218
Amended during passage.
No statement.

L. 1919, Chapter 47 - A47
Not amended during passage.
Statement: (copy enclosed).

L. 1920, Chapter 28 - A168
Amended during passage (Assembly).
Statement: (copy enclosed).

L. 1920, Chapter 296 - S222
Not amended during passage.
No statement.
(Adds historical society buildings to list of tax exempt property).

L. 1921, Chapter 320 - A117
Amended during passage.
Statement: copy enclosed.

L. 1922, Chapter 276 - S48
Amended during passage.
Statement: copy attached.

L. 1924, Chapter 77 - S117
Not amended during passage.
Statement: copy attached.

L. 1925, Chapter 221 - A408
Not amended during passage.
Vetoed by Governor and passed over his veto.
Statement: copy attached.

L. 1927, Chapter 338 - A222
Amended during passage (S & A)
Vetoed by Governor and passed over his veto.
Statement: copy attached.

L. 1931, Chapter 372 - A438
Amended during passage.
Statement: copy attached.

L. 1944, Chapter 24 - S88
Not amended during passage.
Statement: copy attached.

L. 1950, Chapter 269 - A318
Amended during passage (Assembly)
Statement: copy attached.

L. 1960, Chapter 51 - A198
Amended during passage (Senate).
No atatement.
This law substituted in the first sentence:"any municipality" for "the municipalities", and in the second sentence "taxable value" for "True value".

Hearings and reports:

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

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

JH/PC

A51 (1918)

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

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

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

(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 situate 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.

(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.

(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.

(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 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.

(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.

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

(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.

(8) All offices 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.

(9) 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 other authorized public body; all exempt firemen of any taxing district; all honorably discharged soldiers and sailors who have served in the army or navy of the United States during any war; all members of the National Guard during their term of service, and all persons engaged in any branch of the military or naval service either of this State or of the United States during the period of the present war, shall be exempt on proper claim made therefor from poll taxes; the right to claim exemption shall extend to cases where it has accrued before and exists on the first day of October. Sufficient evidence to the assessor or collector of taxes of the right to the exemptions in this section authorized shall be as follows: in the case of active and exempt firemen, the certificate of the proper public official in charge of the records showing that the claimant is such fireman, which shall be furnished without charge, and in the case of honorably discharged soldiers or sailors, an honorable discharge, which shall be the last discharge, or the certificate of the Adjutant-General of this State, and in the case of commissioned officers of the National Guard the certificate of the Adjutant-General of this State, and in the case of other members of the National Guard and persons engaged in any branch of the military or naval service either of this

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

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

ARTICLE III.

ASSESSMENT OF PERSONAL PROPERTY.

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

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

[SECOND OFFICIAL COPY REPRINT.]

SENATE, No. 218

(Chapter 238, P. L. 1918.)

STATE OF NEW JERSEY

INTRODUCED MARCH 11, 1919.

By Mr. STURGESS.

Referred to Committee on Taxation.

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

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

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

2. This act shall take effect immediately.

SENATE, No. 218

(*Chapter 238, P. L. 1918.*)

STATE OF NEW JERSEY

INTRODUCED MARCH 11, 1919.

By Mr. STURGESS.

Referred to Committee on Taxation.

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

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

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

2. This act shall take effect immediately.

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

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

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

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

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.

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

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

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

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

2. This act shall take effect immediately.

STATEMENT.

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

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.

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

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

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

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

(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, situate 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.

(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, or for the preservation or exhibit of historical data, records or property, but this exemption shall not include real property bought in for debts or on foreclosure 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.

(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.

(4) All buildings actually used for colleges, schools, academies or seminaries; all buildings actually used for historical societies, associations or exhibitions, when owned by the State, county or any political subdivision thereof; all buildings actually and exclusively used for public libraries, religious worship, or 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 engage 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, 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 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 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.

(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.

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

(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 corporations.

(8) All offices 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

(9) All persons enrolled as active members of the fire department or of any organized volunteer 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 other authorized public body; all exempt firemen of any taxing district; all honorably discharged soldiers and sailors who have served in the army

or navy of the United States during any war or rebellion and their widows during widowhood; and all members of the National Guard during their term of service, and all persons engaged in any branch of the military or naval service either of this State or of the United States during the period of the present war, shall be exempt on proper claim made therefor from poll taxes and from State, county and municipal taxation upon real and personal property, or both, to a valuation not exceeding in the aggregate five hundred dollars, which may be assessed against their property in the case of active and exempt firemen in the municipality or township under the supervision of which they may be doing public fire duty, or in the service of which they became exempt; in the case of soldiers and sailors, in the municipality or township wherein they reside; no tax payer shall be allowed more than one exemption under this section; the right to claim exemption shall extend to cases where it has accrued before and exists on the date when taxes are due and payable; sufficient evidence to the assessor or collector of taxes of the right to the exemptions in this section authorized shall be as follows: In the case of active and exempt firemen, the certificate of the proper public official in charge of the records showing that the claimant is such fireman, which shall be furnished without charge, and in the case of honorably discharged soldiers and sailors, or their widows, an honorable discharge, which shall be the last discharge, or the certificate of the Adjutant-General of this State, and in the case of commissioned officers of the National Guard the certificate of the Adjutant-General of this State, and in the case of other members of the National Guard and persons engaged in any branch of the military or naval service either of this State or of the United States, other than commissioned officers, the certificate under oath of the commander of their company, battery or band; in the case of commissioned officers in the military or naval service of the United States, a certificate signed by the commanding officer of such commissioned officers. Such certificates, where two or more claimants are entitled in the same taxing district, may be in the form of a list, certified and verified by oath and filed with the assessor or collector at or before the time when taxes are payable. All exemptions from taxation recited in this subdivision nine for soldiers, sailors, veterans and their widows, during widowhood, shall also be allowed immediately by such assessor or collector of taxes upon the filing with such assessor or collector of a duly verified claim in writing, on behalf of such soldier, sailor, veteran or widow, by any society incorporated under the laws of this State, to assist all soldiers, sailors, veterans and their widows, during widowhood, to obtain such exemptions from taxations and other privileges, provided by statute or otherwise, without cost or expense to any such soldier, sailor, veteran or widow, the records of which society are located in the State of New Jersey and are open to the free use of all such soldiers, sailors, veterans and widows, and to the State of New Jersey. No charge shall be made for any affidavit, certificate or other service rendered under this subdivision nine; every record of or relating to the soldiers, sailors and veterans of the present or former wars in which this country has been engaged, in the possession or custody of any officer or any employee of this State or of any municipality of this State, shall be considered to be public records and shall be free and open, at all times, for the purpose of obtaining information to aid in the preparation of the claims for exemption from taxation referred to in this act; all such officers shall give the required certificates for the purposes herein named without charge therefor. The city council, board of commissioners, township committee or other governing body of each municipality of this State may return all taxes collected, which taxes would have been exempt had proper claims, in writing, been made therefor, by or on behalf of such soldiers, sailors, veterans or widows, of the present or any former war in which this country has been engaged.

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

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

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

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

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

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

2. This act shall take effect immediately.

ASSEMBLY AMENDMENT TO

SENATE, No. 222

STATE OF NEW JERSEY

Add new subdivision on page 6, to be numbered "15", and reading as follows:

"(15.) The metal contents of ores and unrefined metals owned by non-residents of New Jersey and stopped in transit through the State for the purpose of refining."

ASSEMBLY, No. 117

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

STATE OF NEW JERSEY

INTRODUCED JANUARY 25, 1921.

By Mr. EATON.

Referred to Committee on Militia.

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

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

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

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 expenses of its maintenance and repair, shall be used exclusively for such military purposes: and, any building, real estate or personal property used solely by an organization composed entirely of veterans of any war of the United States, owned by an incorporated company or association and used exclusively, without profit, as a headquarters or home by and for such veterans.

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 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 interest and maintenance charges form too heavy a burden as demonstrated by the experience of 1920.

COMMITTEE SUBSTITUTE FOR

ASSEMBLY, No. 117

(*Chap. 296, Laws 1920, page 533.*).
(*Chap. 236, Laws 1918, page 848.*)

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.

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

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

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

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

(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, situate 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.

(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, or for the preservation or exhibit of historical data, records, or property, but this exemption shall not include real property bought in for debts or on foreclosure 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.

(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; and, any building, real estate or personal property used solely by an organization composed entirely of veterans of any war of the United States, owned by an incorporated company or association and used exclusively, without profit, as a headquarters or home by and for such veterans.

(4) All buildings actually used for colleges, schools, academies or seminaries: all buildings actually used for historical societies, associations or exhibitions, when owned by the State, county or any political subdivision thereof, all buildings actually and exclusively used for public libraries, religious worship, or 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, 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 said buildings if used in and devoted to the purposes above mentioned; *provided, however,* in the case of all 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 the 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.

(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.

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

(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 corporations.

(8) All offices 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.

(9) 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 other authorized public body: all exempt firemen of any taxing district: all honorably discharged soldiers and sailors who have served in the army or navy of the United States during any war or rebellion and their widows during widowhood: and all members of the National Guard during their term of service, and all persons engaged in any branch of the military or naval service either of this State or of the United States during the period of the present war, shall be exempt on proper claim made therefor from poll taxes and from State, county or municipal taxation upon real and personal property, or both, to a valuation not exceeding in the aggregate five hundred dollars, which may be assessed against their property in the case of active and exempt firemen in the municipality or township under the supervision of which they may be doing public fire duty, or in the service of which they became exempt: in the case of soldiers and sailors, in the municipality or township wherein they reside: no taxpayer shall be allowed more than one exemption under this section: the right to claim exemption shall extend to cases where it has accrued before and exists on the date when taxes are due and payable: sufficient evidence to the assessor or collector of taxes of the right to the exemptions in this section authorized shall be as follows: In the case of active and exempt firemen, the certificate of the proper official in charge of the records showing that the claimant is such fireman, which shall be furnished without charge, and in the case of honorably discharged soldiers and sailors, or their widows an honorable discharge, which shall be the last discharge, or the certificate of the Adjutant-General of the State, and in the case of commissioned officers of the National Guard the certificate of the Adjutant-General of this State, and in the case of other members of the National Guard and persons engaged in any branch of the military or naval service of this State or of the United States, other than commissioned officers, the certificate under oath of

the commander of their company, battery or band: in the case of commissioned officers in the military or naval service of the United States, a certificate signed by the commanding officer of such commissioned officers. Such certificates, where two or more claimants are entitled in the same taxing district, may be in the form of a list, certified and verified by oath and filed with the assessor or collector at or before the time when taxes are payable. All exemptions from taxation recited in this subdivision nine for soldiers, sailors, veterans and their widows, during widowhood, shall also be allowed immediately by such assessor or collector of taxes upon the filing with such assessor or collector of a duly verified claim in writing, on behalf of such soldier, sailor, veteran or widow, by any society incorporated under the laws of this State, to assist all soldiers, sailors, veterans and their widows, during widowhood, to obtain such exemptions from taxations and other privileges, provided by statute or otherwise, without cost or expense to any such soldier, sailor, veteran or widow, the records of which society are located in the State of New Jersey and are open to the free use of all such soldiers, sailors, veterans and widows, and to the State of New Jersey. No charge shall be made for any affidavit, certificate or other service rendered under this subdivision nine: every record of or relating to the soldiers, sailors, and veterans of the present or former wars in which this country has been engaged, in the possession or custody of any officer or employee of this State or of any municipality of this State, shall be considered to be public records and shall be free and open, at all times, for the purpose of obtaining information to aid in the preparation of the claims for exemption from taxation referred to in this act: all such officers shall give the required certificates for the purposes herein named without charge therefor. The city council, board of commissioners, township committee or other governing body of each municipality of this State may return all taxes collected, which taxes would have been exempt had proper claims, in writing, been made therefor, by or on behalf of such soldiers, sailors, veterans or widows, of the present or any former war in which this country has been engaged.

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

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

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

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

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

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

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.

A117 (1921)

SENATE AMENDMENTS TO

COMMITTEE SUBSTITUTE FOR

ASSEMBLY, No. 117

STATE OF NEW JERSEY

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

1922 (1922)

S-48

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

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

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

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

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

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.

SENATE, No. 117

STATE OF NEW JERSEY

INTRODUCED JANUARY 21, 1924.

By Mr. BRIGHT.

Referred to Committee on Judiciary.

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

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

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

2. This act shall take effect immediately.

STATEMENT.

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

A408 1925

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

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

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

A222 1927

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

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

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

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

(17) All motor vehicles registered by the Motor Vehicle Department of the State of New Jersey and upon which registration fees have been paid, in accordance with an act entitled "An act defining motor vehicles and providing for the registration of the same and the licensing of drivers thereof; fixing rules regulating the use and speed of motor vehicles; fixing the amount of license and registration fees; prescribing and regulating process and the service thereof and proceedings for the violation of the provisions of the act and penalties for said violations." also known as chapter two hundred and eight of the Laws of New Jersey, one thousand nine hundred and twenty-one, its supplements and amendments.

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

STATEMENT.

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

A 438 1931

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

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

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

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

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.

S 88 1944

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

54:4–3.5. 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,] shall be exempt from taxation under this chapter on condition that all income derived from the property above the expense of its maintenance and repair shall be used exclusively for such military purposes; and any building, real estate or personal property used by an organization composed entirely of veterans of any war of the United States shall be exempt from taxation under this chapter.

3. This act shall take effect immediately.

STATEMENT

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

A318 1950

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

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

2. This act shall take effect immediately.

STATEMENT

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

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