

57:4-3012j

HISTORY OF NEW JERSEY STATUTES EXEMPTING VETERANS FROM TAXATION

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

Laws 1865, Chapter 331, p. 971

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

Laws 1866, Chapter 487, p. 1078

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

Laws 1873, Chapter 567, p. 142

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

Laws 1875, Chapter 349, p. 65

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

Laws 1877, Chapter 8, p. 18

Exempts veterans from poll taxes except special levies.

Laws 1884, Chapter 13, p. 28

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

Laws 1885, Chapter 80, p. 94

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

Laws 1887, Chapter 146, p. 183

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

Laws 1889 - Chapter 323, p. 479

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

Laws 1890, Chapter 10, p. 22

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

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Laws 1895, Chapter 230, p. 450

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

Laws 1903, Chapter 208, p. 396

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

Laws 1903, Chapter 209, p. 436

Repeals former acts.

Laws 1918, Chapter 236, p. 847

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

Laws 1919, Chapter 47, p. 89

Restores \$500 real and personal property tax exemption.

Laws 1920, Chapter 28, p. 52

Laws 1920, Chapter 296, p. 533

Laws 1921, Chapter 230, p. 892

Laws 1922, Chapter 276, p. 678

Laws 1925, Chapter 221, p. 537

Laws 1927, Chapter 338, p. 798

Laws 1931, Chapter 372, p. 904

Laws 1936, Chapter 176, p. 415

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

Laws 1940, Chapter 39

Laws 1942, Chapter 70

Laws 1946, Chapter 212

Laws 1948, Chapter 259

Laws 1949, Chapter 172

Laws 1951, Chapter 184
Revision

RS/jmk

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

3

STATEMENT

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

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

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

Section three is not amended.

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

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

See second exhibit

[THIRD OFFICIAL COPY REPRINT]

ASSEMBLY, No. 376

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 16, 1948

By Mr. SHERSHIN

Referred to Committee on Veterans Affairs

AN ACT to provide for exemption from taxation in certain cases, and supplementing chapter four of Title 54 of the Revised Statutes.

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

1 1. The dwelling house and the lot or curtilage whereon the same is
2 erected, of any citizen and resident of this State, now or hereafter honor-
3 ably discharged or released under honorable circumstances, from active serv-
4 ice, in time of war, in any branch of the armed forces, who has been or
5 shall be declared by the United States Veterans Administration or its suc-
6 cessors to have a service-connected disability from paraplegia or permanent
7 paralysis of both legs and lower parts of the body resulting from traumatic
8 injury to the spinal cord or brain, or from total blindness, or from the ampu-
9 tation of both arms or both legs, shall be exempt from taxation, on proper
10 claim made therefor, and such exemption shall be in addition to any other
11 exemption of such person's real and personal property which now is or
12 hereafter shall be prescribed or allowed by the Constitution or by law but
13 no taxpayer shall be allowed more than one exemption under this act.

1 2. All exemptions from taxation under this act shall be allowed by the
2 assessor upon the filing with him of a claim in writing under oath, made
3 by or on behalf of the person claiming the same, showing the right to the
4 exemption, briefly describing the property for which exemption is claimed

5 and having annexed thereto a certificate of the claimant's honorable dis-
6 charge or release under honorable circumstances, from active service, in
7 time of war, in any branch of the armed forces and a certificate from the
8 United States Veterans Administration or its successors, certifying to a
9 service-connected disability of such claimant of the character described in
10 section one of this act. Such exemptions shall be allowed and prorated by
11 the assessor for the remainder of any taxable year from the date the claimant
12 shall have acquired title to the real property intended to be exempt by this
13 act.

1 3. The governing body of each municipality, by appropriate resolution,
2 may return all taxes collected on property which would have been exempt had
3 proper claim in writing been made therefor in the manner provided by this
4 act; *provided, however*, that such refunds shall not be made for any year or
5 portion thereof prior to the effective date of this act.

1 4. "Dwelling house," as used in this act, shall mean any one-family
2 building or structure owned and occupied by a claimant as his legal resi-
3 dence in this State, and includes any outhouses or appurtenances belonging
4 thereto or usually enjoyed therewith.

1 5. "Dwelling house," as used in this act, shall mean any one-family
2 building or structure owned and occupied by a claimant as his legal resi-
3 dence in this State, and includes any outhouses or appurtenances belonging
4 thereto or usually enjoyed therewith.

1 5. This act shall take effect immediately.

C. H. T. 257

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[OFFICIAL COPY REPRINT]
SENATE COMMITTEE AMENDMENTS TO
ASSEMBLY, No. 376

STATE OF NEW JERSEY

ADOPTED MAY 3, 1948

On page 2, insert a new paragraph to be known as paragraph 4, which shall read as follows:

4. "Dwelling house," as used in this act, shall mean any one-family building or structure owned and occupied by a claimant as his legal residence in this State, and includes any outhouses or appurtenances belonging thereto or usually enjoyed therewith.

On page 2, change the present paragraph 4 to paragraph 5.

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