

54:4-8.10

LEGISLATIVE HISTORY CHECKLIST

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LAWS OF: 2017 **CHAPTER:** 134

NJSA: 54:4-8.10 (Extends eligibility for veterans' property tax deduction and disabled veterans' property tax exemption to members of the United States Armed Forces assigned to the rescue and recovery mission at the World Trade Center between September 11, 2001 and May 30)

BILL NO: S2883 (Substituted for A4537)

SPONSOR(S) Gordon and others

DATE INTRODUCED: 1/9/2017

COMMITTEE: **ASSEMBLY:** Budget
SENATE: Community & Urban Affairs
Budget & Appropriations

AMENDED DURING PASSAGE: No

DATE OF PASSAGE: **ASSEMBLY:** 6/29/2017

SENATE: 6/19/2017

DATE OF APPROVAL: 7/21/2017

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL (Introduced version of bill enacted) Yes

S2883

SPONSOR'S STATEMENT: (Begins on page 6 of introduced bill) Yes

COMMITTEE STATEMENT: **ASSEMBLY:** Yes Budget
SENATE: Yes Community & Urban Affairs
Budget & Appropriations

(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, *may possibly* be found at www.njleg.state.nj.us)

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: Yes

A4537

SPONSOR'S STATEMENT: (Begins on page 6 of introduced bill) Yes

COMMITTEE STATEMENT: **ASSEMBLY:** Yes
SENATE: No

(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, *may possibly* be found at www.njleg.state.nj.us)

(continued)

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: Yes

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: No

FOLLOWING WERE PRINTED:

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REPORTS: No

HEARINGS: No

NEWSPAPER ARTICLES: No

RWH/JA.

P.L.2017, CHAPTER 134, *approved July 21, 2017*

Senate, No.2883

1 AN ACT concerning eligibility for the veterans' property tax
2 deduction and disabled veterans' 100% property tax exemption
3 and amending P.L.1963, c.171.
4

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

7
8 1. Section 1 of P.L.1963, c.171 (C.54:4-8.10) is amended to
9 read as follows:

10 1. (a) "Active service in time of war" means active service by
11 a person, while in the United States Armed Forces, at some time
12 during one of the following periods:

13 Operation "Iraqi Freedom", on or after the date the President of
14 the United States or the United States Secretary of Defense
15 designates as the inception date of that operation, who served in
16 Iraq or in another area in the region in direct support of that
17 operation for a period, continuously or in the aggregate, of at least
18 14 days in such active service commencing on or before the date the
19 President of the United States or the United States Secretary of
20 Defense designates as the termination date of that operation;
21 provided, that any person receiving an actual service-incurred injury
22 or disability while engaged in such service shall be classed as a
23 veteran whether or not that person has completed the 14 days'
24 service as herein provided;

25 The period of rescue and recovery of the victims of the terrorist
26 attack on the World Trade Center in New York, New York, on
27 September 11, 2001, who served on the pile of rubble that resulted
28 from the attacks on the World Trade Center in direct support of that
29 rescue and recovery effort for a period, continuously or in the
30 aggregate, of at least 14 days in such active service commencing on
31 September 11, 2001 and ending on May 30, 2002; provided, that
32 any person receiving an actual service-incurred injury or disability
33 while engaged in such service shall be classed as a veteran whether
34 or not that person has completed the 14 days' service as herein
35 provided;

36 Operation "Enduring Freedom", on or after September 11, 2001,
37 who served in a theater of operation and in direct support of that
38 operation for a period, continuously or in the aggregate, of at least
39 14 days in such active service commencing on or before the date the
40 President of the United States or the United States Secretary of
41 Defense designates as the termination date of that operation;
42 provided, that any person receiving an actual service-incurred injury

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 or disability while engaged in such service shall be classed as a
2 veteran whether or not that person has completed the 14 days'
3 service as herein provided;

4 Operation "Restore Hope" in Somalia, on or after December 5,
5 1992, or the date of inception of that operation as proclaimed by the
6 President of the United States or Congress, whichever date is
7 earliest, who has served in Somalia or on board any ship actively
8 engaged in patrolling the territorial waters of that nation for a
9 period, continuously or in the aggregate, of at least 14 days in such
10 active service commencing on or before March 31, 1994; provided
11 that any person receiving an actual service-incurred injury or
12 disability shall be classed as a veteran whether or not that person
13 has completed the 14-day service as herein provided;

14 Operations "Joint Endeavor" and "Joint Guard" in the Republic
15 of Bosnia and Herzegovina, on or after November 20, 1995, who
16 served in such active service in direct support of one or both of the
17 operations for at least 14 days, continuously or in the aggregate,
18 commencing on or before June 20, 1998, and (1) was deployed in
19 that nation or in another area in the region, or (2) was on board a
20 United States naval vessel operating in the Adriatic Sea, or (3)
21 operated in airspace above the Republic of Bosnia and
22 Herzegovina; provided that any person receiving an actual service-
23 incurred injury or disability shall be classed as a veteran whether or
24 not that person completed the 14-day service requirement;

25 Operation Northern Watch and Operation Southern Watch, on or
26 after August 27, 1992, or the date of inception of that operation, as
27 proclaimed by the President of the United States, Congress or
28 United States Secretary of Defense, whichever date of inception is
29 earliest, who served in the theater of operation, including in the
30 Arabian peninsula and the Persian Gulf, and in direct support of that
31 operation for a period, continuously or in the aggregate, of at least
32 14 days in such active service, commencing on or before the date of
33 termination as proclaimed by the President of the United States,
34 Congress or United States Secretary of Defense, whichever date of
35 termination is the latest; provided, that any person receiving an
36 actual service-incurred injury or disability while engaged in such
37 service shall be classed as a veteran whether or not that person has
38 completed the 14 days' service as herein provided;

39 Operation "Desert Shield/Desert Storm" mission in the Arabian
40 peninsula and the Persian Gulf, on or after August 2, 1990 or the
41 date of inception of that operation, as proclaimed by the President
42 of the United States or Congress, whichever date of inception is
43 earliest, who has served in the Arabian peninsula or on board any
44 ship actively engaged in patrolling the Persian Gulf for a period,
45 continuous or in the aggregate, of at least 14 days commencing on
46 or before the date of termination of that mission, as proclaimed by
47 the President of the United States or Congress, whichever date of
48 termination is the latest, in such active service; provided, that any

1 person receiving an actual service-incurred injury or disability shall
2 be classed as a veteran whether or not that person has completed the
3 14 days' service as herein provided;

4 The Panama peacekeeping mission, on or after December 20,
5 1989 or the date of inception of that mission, as proclaimed by the
6 President of the United States or Congress, whichever date of
7 inception is earliest, who has served in Panama or on board any ship
8 actively engaged in patrolling the territorial waters of that nation for
9 a period, continuous or in the aggregate, of at least 14 days
10 commencing on or before January 31, 1990 or the date of
11 termination of that mission, as proclaimed by the President of the
12 United States or Congress, whichever date of termination is the
13 latest, in such active service; provided, that any person receiving an
14 actual service-incurred injury or disability shall be classed as a
15 veteran whether or not that person has completed the 14 days'
16 service as herein provided;

17 The Grenada peacekeeping mission, on or after October 23,
18 1983, who has served in Grenada or on board any ship actively
19 engaged in patrolling the territorial waters of that nation for a
20 period, continuous or in the aggregate, of at least 14 days
21 commencing on or before November 21, 1983 or the date of
22 termination of that mission as proclaimed by the President of the
23 United States or Congress, whichever date of termination is the
24 latest, in such active service; provided, that any person receiving an
25 actual service-incurred injury or disability shall be classed as a
26 veteran whether or not that person has completed the 14 days'
27 service as herein provided;

28 The Lebanon peacekeeping mission, on or after September 26,
29 1982, who has served in Lebanon or on board any ship actively
30 engaged in patrolling the territorial waters of that nation for a
31 period, continuous or in the aggregate, of at least 14 days
32 commencing on or before December 1, 1987 or the date of
33 termination of that mission, as proclaimed by the President of the
34 United States or Congress, whichever date of termination is the
35 latest, in such active service; provided, that any person receiving an
36 actual service-incurred injury or disability shall be classed as a
37 veteran whether or not that person has completed the 14 days'
38 service as herein provided;

39 The Vietnam conflict, December 31, 1960, to May 7, 1975;

40 The Lebanon crisis, on or after July 1, 1958, who has served in
41 Lebanon or on board any ship actively engaged in patrolling the
42 territorial waters of that nation for a period, continuous or in the
43 aggregate, of at least 14 days commencing on or before November
44 1, 1958 or the date of termination of that conflict, as proclaimed by
45 the President of the United States or Congress, whichever date of
46 termination is the latest, in such active service; provided, that any
47 person receiving an actual service-incurred injury or disability shall

1 be classed as a veteran whether or not that person has completed the
2 14 days' service as herein provided;

3 The Korean conflict, June 23, 1950 to January 31, 1955;

4 World War II, September 16, 1940 to December 31, 1946;

5 World War I, April 6, 1917 to November 11, 1918, and in the
6 case of service with the United States military forces in Russia,
7 April 6, 1917 to April 1, 1920;

8 Spanish-American War, April 21, 1898 to August 13, 1898;

9 Civil War, April 15, 1861 to May 26, 1865; or, as to any
10 subsequent war, during the period from the date of declaration of
11 war to the date on which actual hostilities shall cease.

12 (b) "Assessor" means the assessor, board of assessors or any
13 other official or body of a taxing district charged with the duty of
14 assessing real and personal property for the purpose of general
15 taxation.

16 (c) "Collector" means the collector or receiver of taxes of a
17 taxing district.

18 (d) "Honorably discharged or released under honorable
19 circumstances from active service in time of war," means and
20 includes every form of separation from active, full-time duty with
21 military or naval pay and allowances in some branch of the Armed
22 Forces of the United States in time of war, other than those marked
23 "dishonorable," "undesirable," "bad conduct," "by sentence of
24 general court martial," "by sentence of summary court martial" or
25 similar expression indicating that the discharge or release was not
26 under honorable circumstances. A disenrollment certificate or other
27 form of release terminating temporary service in a military or naval
28 branch of the armed forces rendered on a voluntary and part-time
29 basis without pay, or a release from or deferment of induction into
30 the active military or naval service shall not be deemed to be
31 included in the aforementioned phrase.

32 (e) "Pre-tax year" means the particular calendar year
33 immediately preceding the "tax year."

34 (f) "Resident" means one legally domiciled within the State of
35 New Jersey. Mere seasonal or temporary residence within the State,
36 of whatever duration, shall not constitute domicile within the State
37 for the purposes of this act. Absence from this State for a period of
38 12 months shall be prima facie evidence of abandonment of
39 domicile in this State. The burden of establishing legal domicile
40 within the State shall be upon the claimant.

41 (g) "Tax year" means the particular calendar year in which the
42 general property tax is due and payable.

43 (h) "Veteran" means any citizen and resident of this State
44 honorably discharged or released under honorable circumstances
45 from active service in time of war in any branch of the Armed
46 Forces of the United States.

47 (i) "Veteran's deduction" means the deduction against the taxes
48 payable by any person, allowable pursuant to this act.

1 (j) "Surviving spouse" means the surviving wife or husband of
2 any of the following, while he or she is a resident of this State,
3 during widowhood or widowerhood:

4 1. A citizen and resident of this State who has died or shall die
5 while on active duty in time of war in any branch of the Armed
6 Forces of the United States; or

7 2. A citizen and resident of this State who has had or shall
8 hereafter have active service in time of war in any branch of the
9 Armed Forces of the United States and who died or shall die while
10 on active duty in a branch of the Armed Forces of the United States;
11 or

12 3. A citizen and resident of this State who has been or may
13 hereafter be honorably discharged or released under honorable
14 circumstances from active service in time of war in any branch of
15 the Armed Forces of the United States.

16 (k) "Cooperative" means a housing corporation or association
17 incorporated or organized under the laws of New Jersey which
18 entitles a shareholder thereof to possess and occupy for dwelling
19 purposes a house, apartment or other structure owned or leased by
20 the corporation or association.

21 (l) "Mutual housing corporation" means a corporation not-for-
22 profit incorporated under the laws of New Jersey on a mutual or
23 cooperative basis within the scope of section 607 of the "National
24 Defense Housing Act," Pub.L.76-849 (42 U.S.C.s.1521 et seq.),
25 which acquired a National Defense Housing Project pursuant to that
26 act.

27 (cf: P.L.2005, c.64, s.5)

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29 2. This act shall take effect immediately.

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STATEMENT

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34 This bill would revise the definition of "active service in time of
35 war" in N.J.S.A.54:4-8.10 to include service during the period of
36 rescue and recovery of the victims of the terrorist attack on the
37 World Trade Center in New York, New York, on September 11,
38 2001. This revision of the definition of "active service in time of
39 war" would make an honorably discharged veteran of the United
40 States Armed Forces eligible for the \$250 veterans' property tax
41 deduction.

42 Specifically, the bill would require that a member of the United
43 States Armed Forces must have served on the pile of rubble that
44 resulted from the attacks on the World Trade Center in direct
45 support of that rescue and recovery effort for a period, continuously
46 or in the aggregate, of at least 14 days in such active service
47 commencing on September 11, 2001 and ending on May 30, 2002.
48 It would also require that any person receiving an actual service-

1 incurred injury or disability while engaged in such service shall be
2 classed as a veteran whether or not that person completed the
3 required 14 days' service.

4 This revision of the definition would *also* make an honorably
5 discharged veteran of the United States Armed Forces eligible for a
6 100% property tax exemption under N.J.S.A.54:4-3.30 et seq. if the
7 veteran sustained a service-connected 100 percent disability while
8 serving at the World Trade Center site. While the State reimburses
9 municipalities, at a rate of 102 percent (\$255) for each property tax
10 deduction provided to eligible veterans, the State does not
11 reimburse municipalities for foregone property tax revenue
12 resulting from the disabled veterans' 100 percent property tax
13 exemption.

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18 Extends eligibility for veterans' property tax deduction and
19 disabled veterans' property tax exemption to members of the United
20 States Armed Forces assigned to the rescue and recovery mission at
21 the World Trade Center between September 11, 2001 and May 30,
22 2002.

SENATE, No. 2883

STATE OF NEW JERSEY 217th LEGISLATURE

INTRODUCED JANUARY 9, 2017

Sponsored by:

Senator ROBERT M. GORDON

District 38 (Bergen and Passaic)

Senator JAMES BEACH

District 6 (Burlington and Camden)

Assemblywoman ANNETTE QUIJANO

District 20 (Union)

Assemblywoman BETTYLOU DECROCE

District 26 (Essex, Morris and Passaic)

Assemblyman TIM EUSTACE

District 38 (Bergen and Passaic)

Assemblyman ERIC HOUGHTALING

District 11 (Monmouth)

Co-Sponsored by:

Senators A.R.Bucco, Greenstein, Madden, Pou, Assemblymen Space, O'Scanlon, Rooney and Assemblywoman Downey

SYNOPSIS

Extends eligibility for veterans' property tax deduction and disabled veterans' property tax exemption to members of the United States Armed Forces assigned to the rescue and recovery mission at the World Trade Center between September 11, 2001 and May 30, 2002.

CURRENT VERSION OF TEXT

As introduced.

(Sponsorship Updated As Of: 6/30/2017)

S2883 GORDON, BEACH

2

1 AN ACT concerning eligibility for the veterans' property tax
2 deduction and disabled veterans' 100% property tax exemption
3 and amending P.L.1963, c.171.

4
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6 *of New Jersey:*

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9 read as follows:

10 1. (a) "Active service in time of war" means active service by
11 a person, while in the United States Armed Forces, at some time
12 during one of the following periods:

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14 the United States or the United States Secretary of Defense
15 designates as the inception date of that operation, who served in
16 Iraq or in another area in the region in direct support of that
17 operation for a period, continuously or in the aggregate, of at least
18 14 days in such active service commencing on or before the date the
19 President of the United States or the United States Secretary of
20 Defense designates as the termination date of that operation;
21 provided, that any person receiving an actual service-incurred injury
22 or disability while engaged in such service shall be classed as a
23 veteran whether or not that person has completed the 14 days'
24 service as herein provided;

25 The period of rescue and recovery of the victims of the terrorist
26 attack on the World Trade Center in New York, New York, on
27 September 11, 2001, who served on the pile of rubble that resulted
28 from the attacks on the World Trade Center in direct support of that
29 rescue and recovery effort for a period, continuously or in the
30 aggregate, of at least 14 days in such active service commencing on
31 September 11, 2001 and ending on May 30, 2002; provided, that
32 any person receiving an actual service-incurred injury or disability
33 while engaged in such service shall be classed as a veteran whether
34 or not that person has completed the 14 days' service as herein
35 provided;

36 Operation "Enduring Freedom", on or after September 11, 2001,
37 who served in a theater of operation and in direct support of that
38 operation for a period, continuously or in the aggregate, of at least
39 14 days in such active service commencing on or before the date the
40 President of the United States or the United States Secretary of
41 Defense designates as the termination date of that operation;
42 provided, that any person receiving an actual service-incurred injury
43 or disability while engaged in such service shall be classed as a
44 veteran whether or not that person has completed the 14 days'
45 service as herein provided;

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 Operation "Restore Hope" in Somalia, on or after December 5,
2 1992, or the date of inception of that operation as proclaimed by the
3 President of the United States or Congress, whichever date is
4 earliest, who has served in Somalia or on board any ship actively
5 engaged in patrolling the territorial waters of that nation for a
6 period, continuously or in the aggregate, of at least 14 days in such
7 active service commencing on or before March 31, 1994; provided
8 that any person receiving an actual service-incurred injury or
9 disability shall be classed as a veteran whether or not that person
10 has completed the 14-day service as herein provided;

11 Operations "Joint Endeavor" and "Joint Guard" in the Republic
12 of Bosnia and Herzegovina, on or after November 20, 1995, who
13 served in such active service in direct support of one or both of the
14 operations for at least 14 days, continuously or in the aggregate,
15 commencing on or before June 20, 1998, and (1) was deployed in
16 that nation or in another area in the region, or (2) was on board a
17 United States naval vessel operating in the Adriatic Sea, or (3)
18 operated in airspace above the Republic of Bosnia and
19 Herzegovina; provided that any person receiving an actual service-
20 incurred injury or disability shall be classed as a veteran whether or
21 not that person completed the 14-day service requirement;

22 Operation Northern Watch and Operation Southern Watch, on or
23 after August 27, 1992, or the date of inception of that operation, as
24 proclaimed by the President of the United States, Congress or
25 United States Secretary of Defense, whichever date of inception is
26 earliest, who served in the theater of operation, including in the
27 Arabian peninsula and the Persian Gulf, and in direct support of that
28 operation for a period, continuously or in the aggregate, of at least
29 14 days in such active service, commencing on or before the date of
30 termination as proclaimed by the President of the United States,
31 Congress or United States Secretary of Defense, whichever date of
32 termination is the latest; provided, that any person receiving an
33 actual service-incurred injury or disability while engaged in such
34 service shall be classed as a veteran whether or not that person has
35 completed the 14 days' service as herein provided;

36 Operation "Desert Shield/Desert Storm" mission in the Arabian
37 peninsula and the Persian Gulf, on or after August 2, 1990 or the
38 date of inception of that operation, as proclaimed by the President
39 of the United States or Congress, whichever date of inception is
40 earliest, who has served in the Arabian peninsula or on board any
41 ship actively engaged in patrolling the Persian Gulf for a period,
42 continuous or in the aggregate, of at least 14 days commencing on
43 or before the date of termination of that mission, as proclaimed by
44 the President of the United States or Congress, whichever date of
45 termination is the latest, in such active service; provided, that any
46 person receiving an actual service-incurred injury or disability shall
47 be classed as a veteran whether or not that person has completed the
48 14 days' service as herein provided;

S2883 GORDON, BEACH

4

1 The Panama peacekeeping mission, on or after December 20,
2 1989 or the date of inception of that mission, as proclaimed by the
3 President of the United States or Congress, whichever date of
4 inception is earliest, who has served in Panama or on board any ship
5 actively engaged in patrolling the territorial waters of that nation for
6 a period, continuous or in the aggregate, of at least 14 days
7 commencing on or before January 31, 1990 or the date of
8 termination of that mission, as proclaimed by the President of the
9 United States or Congress, whichever date of termination is the
10 latest, in such active service; provided, that any person receiving an
11 actual service-incurred injury or disability shall be classed as a
12 veteran whether or not that person has completed the 14 days'
13 service as herein provided;

14 The Grenada peacekeeping mission, on or after October 23,
15 1983, who has served in Grenada or on board any ship actively
16 engaged in patrolling the territorial waters of that nation for a
17 period, continuous or in the aggregate, of at least 14 days
18 commencing on or before November 21, 1983 or the date of
19 termination of that mission as proclaimed by the President of the
20 United States or Congress, whichever date of termination is the
21 latest, in such active service; provided, that any person receiving an
22 actual service-incurred injury or disability shall be classed as a
23 veteran whether or not that person has completed the 14 days'
24 service as herein provided;

25 The Lebanon peacekeeping mission, on or after September 26,
26 1982, who has served in Lebanon or on board any ship actively
27 engaged in patrolling the territorial waters of that nation for a
28 period, continuous or in the aggregate, of at least 14 days
29 commencing on or before December 1, 1987 or the date of
30 termination of that mission, as proclaimed by the President of the
31 United States or Congress, whichever date of termination is the
32 latest, in such active service; provided, that any person receiving an
33 actual service-incurred injury or disability shall be classed as a
34 veteran whether or not that person has completed the 14 days'
35 service as herein provided;

36 The Vietnam conflict, December 31, 1960, to May 7, 1975;

37 The Lebanon crisis, on or after July 1, 1958, who has served in
38 Lebanon or on board any ship actively engaged in patrolling the
39 territorial waters of that nation for a period, continuous or in the
40 aggregate, of at least 14 days commencing on or before November
41 1, 1958 or the date of termination of that conflict, as proclaimed by
42 the President of the United States or Congress, whichever date of
43 termination is the latest, in such active service; provided, that any
44 person receiving an actual service-incurred injury or disability shall
45 be classed as a veteran whether or not that person has completed the
46 14 days' service as herein provided;

47 The Korean conflict, June 23, 1950 to January 31, 1955;

48 World War II, September 16, 1940 to December 31, 1946;

- 1 World War I, April 6, 1917 to November 11, 1918, and in the
2 case of service with the United States military forces in Russia,
3 April 6, 1917 to April 1, 1920;
- 4 Spanish-American War, April 21, 1898 to August 13, 1898;
- 5 Civil War, April 15, 1861 to May 26, 1865; or, as to any
6 subsequent war, during the period from the date of declaration of
7 war to the date on which actual hostilities shall cease.
- 8 (b) "Assessor" means the assessor, board of assessors or any
9 other official or body of a taxing district charged with the duty of
10 assessing real and personal property for the purpose of general
11 taxation.
- 12 (c) "Collector" means the collector or receiver of taxes of a
13 taxing district.
- 14 (d) "Honorably discharged or released under honorable
15 circumstances from active service in time of war," means and
16 includes every form of separation from active, full-time duty with
17 military or naval pay and allowances in some branch of the Armed
18 Forces of the United States in time of war, other than those marked
19 "dishonorable," "undesirable," "bad conduct," "by sentence of
20 general court martial," "by sentence of summary court martial" or
21 similar expression indicating that the discharge or release was not
22 under honorable circumstances. A disenrollment certificate or other
23 form of release terminating temporary service in a military or naval
24 branch of the armed forces rendered on a voluntary and part-time
25 basis without pay, or a release from or deferment of induction into
26 the active military or naval service shall not be deemed to be
27 included in the aforementioned phrase.
- 28 (e) "Pre-tax year" means the particular calendar year
29 immediately preceding the "tax year."
- 30 (f) "Resident" means one legally domiciled within the State of
31 New Jersey. Mere seasonal or temporary residence within the State,
32 of whatever duration, shall not constitute domicile within the State
33 for the purposes of this act. Absence from this State for a period of
34 12 months shall be prima facie evidence of abandonment of
35 domicile in this State. The burden of establishing legal domicile
36 within the State shall be upon the claimant.
- 37 (g) "Tax year" means the particular calendar year in which the
38 general property tax is due and payable.
- 39 (h) "Veteran" means any citizen and resident of this State
40 honorably discharged or released under honorable circumstances
41 from active service in time of war in any branch of the Armed
42 Forces of the United States.
- 43 (i) "Veteran's deduction" means the deduction against the taxes
44 payable by any person, allowable pursuant to this act.
- 45 (j) "Surviving spouse" means the surviving wife or husband of
46 any of the following, while he or she is a resident of this State,
47 during widowhood or widowerhood:

1 1. A citizen and resident of this State who has died or shall die
2 while on active duty in time of war in any branch of the Armed
3 Forces of the United States; or

4 2. A citizen and resident of this State who has had or shall
5 hereafter have active service in time of war in any branch of the
6 Armed Forces of the United States and who died or shall die while
7 on active duty in a branch of the Armed Forces of the United States;
8 or

9 3. A citizen and resident of this State who has been or may
10 hereafter be honorably discharged or released under honorable
11 circumstances from active service in time of war in any branch of
12 the Armed Forces of the United States.

13 (k) "Cooperative" means a housing corporation or association
14 incorporated or organized under the laws of New Jersey which
15 entitles a shareholder thereof to possess and occupy for dwelling
16 purposes a house, apartment or other structure owned or leased by
17 the corporation or association.

18 (l) "Mutual housing corporation" means a corporation not-for-
19 profit incorporated under the laws of New Jersey on a mutual or
20 cooperative basis within the scope of section 607 of the "National
21 Defense Housing Act," Pub.L.76-849 (42 U.S.C.s.1521 et seq.),
22 which acquired a National Defense Housing Project pursuant to that
23 act.

24 (cf: P.L.2005, c.64, s.5)

25

26 2. This act shall take effect immediately.

27

28

29

STATEMENT

30

31 This bill would revise the definition of "active service in time of
32 war" in N.J.S.A.54:4-8.10 to include service during the period of
33 rescue and recovery of the victims of the terrorist attack on the
34 World Trade Center in New York, New York, on September 11,
35 2001. This revision of the definition of "active service in time of
36 war" would make an honorably discharged veteran of the United
37 States Armed Forces eligible for the \$250 veterans' property tax
38 deduction.

39 Specifically, the bill would require that a member of the United
40 States Armed Forces must have served on the pile of rubble that
41 resulted from the attacks on the World Trade Center in direct
42 support of that rescue and recovery effort for a period, continuously
43 or in the aggregate, of at least 14 days in such active service
44 commencing on September 11, 2001 and ending on May 30, 2002.
45 It would also require that any person receiving an actual service-
46 incurred injury or disability while engaged in such service shall be
47 classed as a veteran whether or not that person completed the
48 required 14 days' service.

S2883 GORDON, BEACH

7

1 This revision of the definition would *also* make an honorably
2 discharged veteran of the United States Armed Forces eligible for a
3 100% property tax exemption under N.J.S.A.54:4-3.30 et seq. if the
4 veteran sustained a service-connected 100 percent disability while
5 serving at the World Trade Center site. While the State reimburses
6 municipalities, at a rate of 102 percent (\$255) for each property tax
7 deduction provided to eligible veterans, the State does not
8 reimburse municipalities for foregone property tax revenue
9 resulting from the disabled veterans' 100 percent property tax
10 exemption.

ASSEMBLY BUDGET COMMITTEE

STATEMENT TO

SENATE, No. 2883

STATE OF NEW JERSEY

DATED: JUNE 26, 2017

The Assembly Budget Committee reports favorably Senate Bill No. 2883.

This bill makes an honorably discharged veteran of the United States Armed Forces who served in the rescue and recovery of victims of the September 11, 2001 terrorist attack on the World Trade Center in New York, New York eligible for the \$250 veterans' property tax deduction. To qualify for the deduction under the bill, a veteran is required to have served at the World Trade Center site, in direct support of the rescue and recovery effort, for at least 14 days between September 11, 2001 and May 30, 2002. However, a person who received an actual service-incurred injury or disability while engaged in such service qualifies for the property tax deduction irrespective of whether that person completed 14 days of service.

The bill also makes an honorably discharged veteran who served in the rescue and recovery effort at the World Trade Center site eligible for a 100 percent property tax exemption if that veteran sustained a service-connected, 100 percent disability during such service.

As reported, this bill is identical to Assembly Bill No. 4537, as also reported by the committee.

FISCAL IMPACT:

The Office of Legislative Service estimates that the enactment of this bill may result in an increase in State costs and a decrease in local property tax revenues. The State would experience an increase in expenditures for the payment of property tax deductions to eligible veterans who served during and actively supported the rescue and recovery effort following the World Trade Center attacks on September 11, 2001. Local units would experience revenue losses in the form of property taxes that are not paid by veterans and surviving spouses who are granted a disabled veterans property tax exemption. These taxes would most likely be shifted to other taxable properties through tax rate adjustments that result from local budget processes.

Information on the number of United States Armed Forces and National Guard veterans newly eligible for property tax relief benefits under the bill is unavailable.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 2883

STATE OF NEW JERSEY

DATED: JUNE 1, 2017

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2883.

This bill makes an honorably discharged veteran of the United States Armed Forces who served in the rescue and recovery of victims of the September 11, 2001 terrorist attack on the World Trade Center in New York, New York eligible for the \$250 veterans' property tax deduction. To qualify for the deduction under the bill, a veteran is required to have served at the World Trade Center site, in direct support of the rescue and recovery effort, for at least 14 days between September 11, 2001 and May 30, 2002. However, a person who received an actual service-incurred injury or disability while engaged in such service qualifies for the property tax deduction irrespective of whether that person completed 14 days of service.

The bill also makes an honorably discharged veteran who served in the rescue and recovery effort at the World Trade Center site eligible for a 100 percent property tax exemption if that veteran sustained a service-connected, 100 percent disability during such service.

FISCAL IMPACT:

The Office of Legislative Service estimates that the enactment of this bill may result in an increase in State costs and a decrease in local property tax revenues. The State would experience an increase in expenditures for the payment of property tax deductions to eligible veterans who served during and actively supported the rescue and recovery effort following the World Trade Center attacks on September 11, 2001. Local units would experience revenue losses in the form of property taxes that are not paid by veterans and surviving spouses who are granted a disabled veterans property tax exemption. These taxes would most likely be shifted to other taxable properties through tax rate adjustments that result from local budget processes.

Information on the number of United States Armed Forces and National Guard veterans newly eligible for property tax relief benefits under the bill is unavailable.

LEGISLATIVE FISCAL ESTIMATE
SENATE, No. 2883
STATE OF NEW JERSEY
217th LEGISLATURE

DATED: JUNE 6, 2017

SUMMARY

- Synopsis:** Extends eligibility for veterans’ property tax deduction and disabled veterans’ property tax exemption to members of the United States Armed Forces assigned to the rescue and recovery mission at the World Trade Center between September 11, 2001 and May 30, 2002.
- Type of Impact:** Indeterminate potential increase in State costs.
 Indeterminate potential decrease in local revenues/Potential shift of property tax liabilities to other property owners
- Agencies Affected:** Local units.

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost	Indeterminate Potential Increase – See comments below		
Local Revenue	Indeterminate Potential Decrease – See comments below		

- The Office of Legislative Service estimates that the enactment of Senate Bill No. 2883 may result in an increase in State costs and a decrease in local property tax revenues. Local government revenue would decrease only if tax rates are not adjusted to compensate for newly granted exemptions.
- Detailed information on the number of United States Armed Forces and National Guard veterans living in New Jersey who assisted in the rescue and recovery efforts at the World Trade Center site is not available at this time.

BILL DESCRIPTION

Senate Bill No. 2883 of 2017 revises the definition of “active service in time of war” in N.J.S.A.54:4-8.10 to include service during the period of rescue and recovery of the victims of the attack on the World Trade Center in New York, New York on September 11, 2001 in order to make an honorably discharged veteran of the United States Armed Forces eligible for the \$250 veterans’ property tax deduction and the disabled veterans’ property tax exemption. The bill requires that a member of the United States Armed Forces must have served on the pile of rubble

that resulted from the attacks on the World Trade Center in direct support of that rescue and recovery effort for a period, continuously or in the aggregate, of at least 14 days, commencing on September 11, 2001 and ending May 30, 2002. The bill also requires any person receiving an actual service-incurred injury or disability while engaged in such service shall be classed as a veteran whether or not that person completed the required 14 days' service.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Service estimates that the enactment of Senate Bill No. 2883 may result in an increase in State costs and a decrease in local property tax revenues. The State would experience an increase in expenditures for the payment of property tax deductions to eligible veterans whose active service in time of war included serving in direct support of the rescue and recovery period following the World Trade Center attacks on September 11, 2001. Local units would experience revenue losses in the form of property taxes that are not paid by veterans and surviving spouses who are granted a disabled veterans property tax exemption. These taxes would most likely be shifted to other taxable properties through tax rate adjustments that result from local budget processes.

Detailed information on the number of United States Armed Forces and National Guard veterans living in New Jersey who assisted in the rescue and recovery efforts at the World Trade Center site is not available at this time. The Department of Military and Veterans Affairs has indicated that about 10 to 12 members of the New Jersey Air National Guard were assigned to "light cart support" and 24 members of the New Jersey National Guard were assigned to a processing center at Fishkill, NY.

Section: Local Government
Analyst: Scott A. Brodsky
Senior Fiscal Analyst
Approved: Frank W. Haines III
Legislative Budget and Finance Officer

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

ASSEMBLY, No. 4537

STATE OF NEW JERSEY 217th LEGISLATURE

INTRODUCED JANUARY 30, 2017

Sponsored by:

Assemblywoman ANNETTE QUIJANO

District 20 (Union)

Assemblywoman BETTYLOU DECROCE

District 26 (Essex, Morris and Passaic)

Assemblyman TIM EUSTACE

District 38 (Bergen and Passaic)

Assemblyman ERIC HOUGHTALING

District 11 (Monmouth)

Co-Sponsored by:

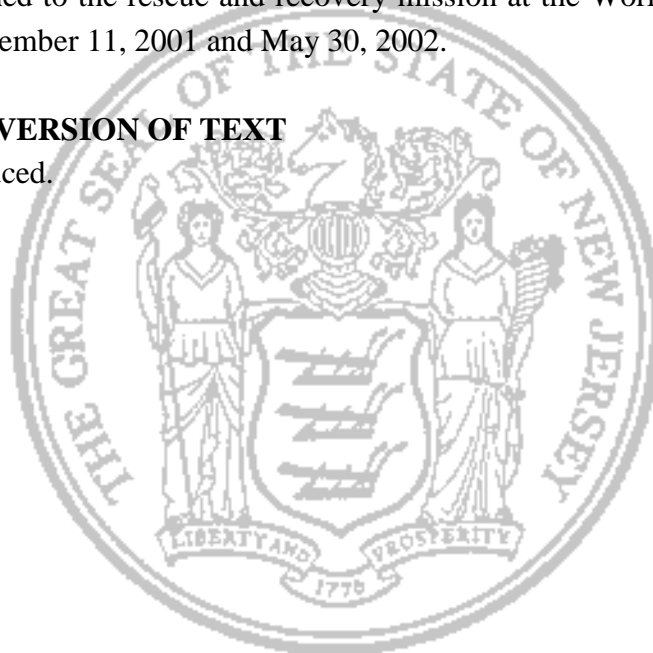
Assemblymen Space, O'Scanlon, Rooney and Assemblywoman Downey

SYNOPSIS

Extends eligibility for veterans' property tax deduction and disabled veterans' property tax exemption to members of the United States Armed Forces assigned to the rescue and recovery mission at the World Trade Center between September 11, 2001 and May 30, 2002.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/30/2017)

1 AN ACT concerning eligibility for the veterans' property tax
2 deduction and disabled veterans' 100% property tax exemption
3 and amending P.L.1963, c.171.

4
5 **BE IT ENACTED** *by the Senate and General Assembly of the State*
6 *of New Jersey:*

7
8 1. Section 1 of P.L.1963, c.171 (C.54:4-8.10) is amended to read
9 as follows:

10 1. (a) "Active service in time of war" means active service by a
11 person, while in the United States Armed Forces, at some time
12 during one of the following periods:

13 Operation "Iraqi Freedom", on or after the date the President of
14 the United States or the United States Secretary of Defense
15 designates as the inception date of that operation, who served in
16 Iraq or in another area in the region in direct support of that
17 operation for a period, continuously or in the aggregate, of at least
18 14 days in such active service commencing on or before the date the
19 President of the United States or the United States Secretary of
20 Defense designates as the termination date of that operation;
21 provided, that any person receiving an actual service-incurred injury
22 or disability while engaged in such service shall be classed as a
23 veteran whether or not that person has completed the 14 days'
24 service as herein provided;

25 The period of rescue and recovery of the victims of the terrorist
26 attack on the World Trade Center in New York, New York, on
27 September 11, 2001, who served on the pile of rubble that resulted
28 from the attacks on the World Trade Center in direct support of that
29 rescue and recovery effort for a period, continuously or in the
30 aggregate, of at least 14 days in such active service commencing on
31 September 11, 2001 and ending on May 30, 2002; provided, that
32 any person receiving an actual service-incurred injury or disability
33 while engaged in such service shall be classed as a veteran whether
34 or not that person has completed the 14 days' service as herein
35 provided;

36 Operation "Enduring Freedom", on or after September 11, 2001,
37 who served in a theater of operation and in direct support of that
38 operation for a period, continuously or in the aggregate, of at least
39 14 days in such active service commencing on or before the date the
40 President of the United States or the United States Secretary of
41 Defense designates as the termination date of that operation;
42 provided, that any person receiving an actual service-incurred injury
43 or disability while engaged in such service shall be classed as a
44 veteran whether or not that person has completed the 14 days'
45 service as herein provided;

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 Operation "Restore Hope" in Somalia, on or after December 5,
2 1992, or the date of inception of that operation as proclaimed by the
3 President of the United States or Congress, whichever date is
4 earliest, who has served in Somalia or on board any ship actively
5 engaged in patrolling the territorial waters of that nation for a
6 period, continuously or in the aggregate, of at least 14 days in such
7 active service commencing on or before March 31, 1994; provided
8 that any person receiving an actual service-incurred injury or
9 disability shall be classed as a veteran whether or not that person
10 has completed the 14-day service as herein provided;

11 Operations "Joint Endeavor" and "Joint Guard" in the Republic
12 of Bosnia and Herzegovina, on or after November 20, 1995, who
13 served in such active service in direct support of one or both of the
14 operations for at least 14 days, continuously or in the aggregate,
15 commencing on or before June 20, 1998, and (1) was deployed in
16 that nation or in another area in the region, or (2) was on board a
17 United States naval vessel operating in the Adriatic Sea, or (3)
18 operated in airspace above the Republic of Bosnia and
19 Herzegovina; provided that any person receiving an actual service-
20 incurred injury or disability shall be classed as a veteran whether or
21 not that person completed the 14-day service requirement;

22 Operation Northern Watch and Operation Southern Watch, on or
23 after August 27, 1992, or the date of inception of that operation, as
24 proclaimed by the President of the United States, Congress or
25 United States Secretary of Defense, whichever date of inception is
26 earliest, who served in the theater of operation, including in the
27 Arabian peninsula and the Persian Gulf, and in direct support of that
28 operation for a period, continuously or in the aggregate, of at least
29 14 days in such active service, commencing on or before the date of
30 termination as proclaimed by the President of the United States,
31 Congress or United States Secretary of Defense, whichever date of
32 termination is the latest; provided, that any person receiving an
33 actual service-incurred injury or disability while engaged in such
34 service shall be classed as a veteran whether or not that person has
35 completed the 14 days' service as herein provided;

36 Operation "Desert Shield/Desert Storm" mission in the Arabian
37 peninsula and the Persian Gulf, on or after August 2, 1990 or the
38 date of inception of that operation, as proclaimed by the President
39 of the United States or Congress, whichever date of inception is
40 earliest, who has served in the Arabian peninsula or on board any
41 ship actively engaged in patrolling the Persian Gulf for a period,
42 continuous or in the aggregate, of at least 14 days commencing on
43 or before the date of termination of that mission, as proclaimed by
44 the President of the United States or Congress, whichever date of
45 termination is the latest, in such active service; provided, that any
46 person receiving an actual service-incurred injury or disability shall
47 be classed as a veteran whether or not that person has completed the
48 14 days' service as herein provided;

1 The Panama peacekeeping mission, on or after December 20,
2 1989 or the date of inception of that mission, as proclaimed by the
3 President of the United States or Congress, whichever date of
4 inception is earliest, who has served in Panama or on board any ship
5 actively engaged in patrolling the territorial waters of that nation for
6 a period, continuous or in the aggregate, of at least 14 days
7 commencing on or before January 31, 1990 or the date of
8 termination of that mission, as proclaimed by the President of the
9 United States or Congress, whichever date of termination is the
10 latest, in such active service; provided, that any person receiving an
11 actual service-incurred injury or disability shall be classed as a
12 veteran whether or not that person has completed the 14 days'
13 service as herein provided;

14 The Grenada peacekeeping mission, on or after October 23,
15 1983, who has served in Grenada or on board any ship actively
16 engaged in patrolling the territorial waters of that nation for a
17 period, continuous or in the aggregate, of at least 14 days
18 commencing on or before November 21, 1983 or the date of
19 termination of that mission as proclaimed by the President of the
20 United States or Congress, whichever date of termination is the
21 latest, in such active service; provided, that any person receiving an
22 actual service-incurred injury or disability shall be classed as a
23 veteran whether or not that person has completed the 14 days'
24 service as herein provided;

25 The Lebanon peacekeeping mission, on or after September 26,
26 1982, who has served in Lebanon or on board any ship actively
27 engaged in patrolling the territorial waters of that nation for a
28 period, continuous or in the aggregate, of at least 14 days
29 commencing on or before December 1, 1987 or the date of
30 termination of that mission, as proclaimed by the President of the
31 United States or Congress, whichever date of termination is the
32 latest, in such active service; provided, that any person receiving an
33 actual service-incurred injury or disability shall be classed as a
34 veteran whether or not that person has completed the 14 days'
35 service as herein provided;

36 The Vietnam conflict, December 31, 1960, to May 7, 1975;

37 The Lebanon crisis, on or after July 1, 1958, who has served in
38 Lebanon or on board any ship actively engaged in patrolling the
39 territorial waters of that nation for a period, continuous or in the
40 aggregate, of at least 14 days commencing on or before November
41 1, 1958 or the date of termination of that conflict, as proclaimed by
42 the President of the United States or Congress, whichever date of
43 termination is the latest, in such active service; provided, that any
44 person receiving an actual service-incurred injury or disability shall
45 be classed as a veteran whether or not that person has completed the
46 14 days' service as herein provided;

47 The Korean conflict, June 23, 1950 to January 31, 1955;

48 World War II, September 16, 1940 to December 31, 1946;

1 World War I, April 6, 1917 to November 11, 1918, and in the
2 case of service with the United States military forces in Russia,
3 April 6, 1917 to April 1, 1920;

4 Spanish-American War, April 21, 1898 to August 13, 1898;

5 Civil War, April 15, 1861 to May 26, 1865; or, as to any
6 subsequent war, during the period from the date of declaration of
7 war to the date on which actual hostilities shall cease.

8 (b) "Assessor" means the assessor, board of assessors or any
9 other official or body of a taxing district charged with the duty of
10 assessing real and personal property for the purpose of general
11 taxation.

12 (c) "Collector" means the collector or receiver of taxes of a
13 taxing district.

14 (d) "Honorably discharged or released under honorable
15 circumstances from active service in time of war," means and
16 includes every form of separation from active, full-time duty with
17 military or naval pay and allowances in some branch of the Armed
18 Forces of the United States in time of war, other than those marked
19 "dishonorable," "undesirable," "bad conduct," "by sentence of
20 general court martial," "by sentence of summary court martial" or
21 similar expression indicating that the discharge or release was not
22 under honorable circumstances. A disenrollment certificate or other
23 form of release terminating temporary service in a military or naval
24 branch of the armed forces rendered on a voluntary and part-time
25 basis without pay, or a release from or deferment of induction into
26 the active military or naval service shall not be deemed to be
27 included in the aforementioned phrase.

28 (e) "Pre-tax year" means the particular calendar year
29 immediately preceding the "tax year."

30 (f) "Resident" means one legally domiciled within the State of
31 New Jersey. Mere seasonal or temporary residence within the State,
32 of whatever duration, shall not constitute domicile within the State
33 for the purposes of this act. Absence from this State for a period of
34 12 months shall be prima facie evidence of abandonment of
35 domicile in this State. The burden of establishing legal domicile
36 within the State shall be upon the claimant.

37 (g) "Tax year" means the particular calendar year in which the
38 general property tax is due and payable.

39 (h) "Veteran" means any citizen and resident of this State
40 honorably discharged or released under honorable circumstances
41 from active service in time of war in any branch of the Armed
42 Forces of the United States.

43 (i) "Veteran's deduction" means the deduction against the taxes
44 payable by any person, allowable pursuant to this act.

45 (j) "Surviving spouse" means the surviving wife or husband of
46 any of the following, while he or she is a resident of this State,
47 during widowhood or widowerhood:

1 1. A citizen and resident of this State who has died or shall die
2 while on active duty in time of war in any branch of the Armed
3 Forces of the United States; or

4 2 A citizen and resident of this State who has had or shall
5 hereafter have active service in time of war in any branch of the
6 Armed Forces of the United States and who died or shall die while
7 on active duty in a branch of the Armed Forces of the United States;
8 or

9 3. A citizen and resident of this State who has been or may
10 hereafter be honorably discharged or released under honorable
11 circumstances from active service in time of war in any branch of
12 the Armed Forces of the United States.

13 (k) "Cooperative" means a housing corporation or association
14 incorporated or organized under the laws of New Jersey which
15 entitles a shareholder thereof to possess and occupy for dwelling
16 purposes a house, apartment or other structure owned or leased by
17 the corporation or association.

18 (l) "Mutual housing corporation" means a corporation not-for-
19 profit incorporated under the laws of New Jersey on a mutual or
20 cooperative basis within the scope of section 607 of the "National
21 Defense Housing Act," Pub.L.76-849 (42 U.S.C.s.1521 et seq.),
22 which acquired a National Defense Housing Project pursuant to that
23 act.

24 (cf: P.L.2005, c.64, s.5)

25

26 2. This act shall take effect immediately.

27

28

29

STATEMENT

30

31 This bill would revise the definition of "active service in time of
32 war" in N.J.S.A.54:4-8.10 to include service during the period of
33 rescue and recovery of the victims of the terrorist attack on the
34 World Trade Center in New York, New York, on September 11,
35 2001. This revision of the definition of "active service in time of
36 war" would make an honorably discharged veteran of the United
37 States Armed Forces eligible for the \$250 veterans' property tax
38 deduction.

39 Specifically, the bill would require that a member of the United
40 States Armed Forces must have served on the pile of rubble that
41 resulted from the attacks on the World Trade Center in direct
42 support of that rescue and recovery effort for a period, continuously
43 or in the aggregate, of at least 14 days in such active service
44 commencing on September 11, 2001 and ending on May 30, 2002.
45 It would also require that any person receiving an actual service-
46 incurred injury or disability while engaged in such service shall be
47 classed as a veteran whether or not that person completed the
48 required 14 days' service.

1 This revision of the definition would *also* make an honorably
2 discharged veteran of the United States Armed Forces eligible for a
3 100% property tax exemption under N.J.S.A.54:4-3.30 et seq. if the
4 veteran sustained a service-connected 100 percent disability while
5 serving at the World Trade Center site. While the State reimburses
6 municipalities, at a rate of 102 percent (\$255) for each property tax
7 deduction provided to eligible veterans, the State does not
8 reimburse municipalities for foregone property tax revenue
9 resulting from the disabled veterans' 100 percent property tax
10 exemption.

ASSEMBLY BUDGET COMMITTEE

STATEMENT TO

ASSEMBLY, No. 4537

STATE OF NEW JERSEY

DATED: JUNE 26, 2017

The Assembly Budget Committee reports favorably Assembly Bill No. 4537.

This bill makes an honorably discharged veteran of the United States Armed Forces who served in the rescue and recovery of victims of the September 11, 2001 terrorist attack on the World Trade Center in New York, New York eligible for the \$250 veterans' property tax deduction. To qualify for the deduction under the bill, a veteran is required to have served at the World Trade Center site, in direct support of the rescue and recovery effort, for at least 14 days between September 11, 2001 and May 30, 2002. However, a person who received an actual service-incurred injury or disability while engaged in such service qualifies for the property tax deduction irrespective of whether that person completed 14 days of service.

The bill also makes an honorably discharged veteran who served in the rescue and recovery effort at the World Trade Center site eligible for a 100 percent property tax exemption if that veteran sustained a service-connected, 100 percent disability during such service.

As reported, this bill is identical to Senate Bill No. 2883, as also reported by the committee.

FISCAL IMPACT:

The Office of Legislative Service estimates that the enactment of this bill may result in an increase in State costs and a decrease in local property tax revenues. The State would experience an increase in expenditures for the payment of property tax deductions to eligible veterans who served during and actively supported the rescue and recovery effort following the World Trade Center attacks on September 11, 2001. Local units would experience revenue losses in the form of property taxes that are not paid by veterans and surviving spouses who are granted a disabled veterans property tax exemption. These taxes would most likely be shifted to other taxable properties through tax rate adjustments that result from local budget processes.

Information on the number of United States Armed Forces and National Guard veterans newly eligible for property tax relief benefits under the bill is unavailable.

LEGISLATIVE FISCAL ESTIMATE
ASSEMBLY, No. 4537
STATE OF NEW JERSEY
217th LEGISLATURE

DATED: JUNE 30, 2017

SUMMARY

- Synopsis:** Extends eligibility for veterans’ property tax deduction and disabled veterans’ property tax exemption to members of the United States Armed Forces assigned to the rescue and recovery mission at the World Trade Center between September 11, 2001, and May 30, 2002.
- Type of Impact:** Potential annual increase in State costs.
 Potential annual decrease in local revenues/Potential shift of property tax liabilities to other property owners.
- Agencies Affected:** Local units. Department of the Treasury.

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost	Indeterminate Potential Increase – See comments below		
Local Revenue	Indeterminate Potential Net Impact – See comments below		

- The Office of Legislative Services (OLS) estimates that the enactment of Assembly Bill No. 4537 may result in an annual increase in State costs and an annual decrease in local property tax revenues. Local government revenue would decrease only if tax rates were not adjusted to compensate for newly granted property tax exemptions.
- Detailed information on the number of United States Armed Forces and National Guard veterans living in New Jersey who assisted in the rescue and recovery efforts at the World Trade Center site is not available.

BILL DESCRIPTION

Assembly Bill No. 4537 of 2017 extends eligibility for the \$250 veterans’ property tax deduction and the 100 percent disabled veterans’ property tax exemption to honorably discharged members of the United States Armed Forces who were assigned to the rescue and recovery of the victims of the attack on the World Trade Center in New York City, New York on September 11, 2001. The bill requires that a member of the United States Armed Forces must have served on the pile of rubble that resulted from the attacks on the World Trade Center in



direct support of that rescue and recovery effort for a period, continuously or in the aggregate, of at least 14 days, commencing on September 11, 2001 and ending May 30, 2002. The bill also requires that any member of the United States Armed Forces who sustained a service-incurred injury or disability while engaged in such service be classed as a veteran whether or not that person completed the required 14 days' service.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS estimates that the enactment of Assembly Bill No. 4537 may result in an annual increase in State costs and an annual decrease in local property tax revenues.

The State would experience an annual increase in expenditures, as it would reimburse municipalities for the cost of the \$250 property tax deduction to eligible veterans whose active service in time of war included serving in direct support of the rescue and recovery period following the World Trade Center attacks on September 11, 2001. Given the cost reimbursements, local units, in turn, would be subject to wholly offsetting annual revenue increases and decreases from any additional veterans' property tax deductions that would be granted in accordance with the bill.

Local units, however, would experience revenue losses in the form of property taxes that would not be paid by veterans and surviving spouses who would be granted a 100 percent disabled veterans' property tax exemption as a result of the enactment of the bill. These taxes would most likely be shifted to other taxable properties through tax rate adjustments that result from local budget processes so that there may be no net impact on local government revenue collections.

Detailed information on the number of United States Armed Forces and National Guard veterans living in New Jersey who assisted in the rescue and recovery efforts at the World Trade Center site is not available. The Department of Military and Veterans Affairs has indicated that about 10 to 12 members of the New Jersey Air National Guard were assigned to "light cart support" and 24 members of the New Jersey National Guard were assigned to a processing center for World Trade Center debris at Fishkill, NY.

Section: Local Government

Analyst: Scott A. Brodsky
Senior Fiscal Analyst

Approved: Frank W. Haines III
Legislative Budget and Finance Officer

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).