

54:4-3.30 + 54:4-3.31

LEGISLATIVE HISTORY CHECKLIST

NJSA 54:4-3.30 and 54:4-3.31

Laws of 1977 Chapter 107 (Property tax deduction--widows of certain veterans)

BILL No. S1218

Sponsor(s) McDonough, Merlino & Buehler

Date Introduced February 23, 1976

Committee: Assembly Taxation

Senate Revenue, Finance & Appropriations

Amended during passage XXXX No

Date of passage: Assembly April 18, 1977

Senate October 7, 1976

Date of approval May 30, 1977

Following statements are attached if available:

Sponsor statement XXXX No

Committee Statement: Assembly XXXX No

Senate Yes XXX

Fiscal Note XXXX No

Veto message XXXX No

Message on signing XXXX No

Following were printed:

Reports XXXX No

Hearings XXXX No

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SENATE, No. 1218

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 23, 1976

By Senators McDONOUGH, MERLINO and BUEHLER

Referred to Committee on Revenue, Finance and Appropriations

AN ACT to amend "An act to provide for exemption from taxation in certain cases, and supplementing chapter 4 of Title 54 of the Revised Statutes," approved July 21, 1948 (P. L. 1948, c. 259) (C. 54:4-3.30 et seq.).

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

1 1. Section 1 of P. L. 1948, c. 259 (C. 54:4-3.30) is amended to
2 read as follows:

3 1. a. The dwelling house and the lot or curtilage whereon the
4 same is erected, of any citizen and resident of this State, now or
5 hereafter honorably discharged or released under honorable
6 circumstances, from active service, in time of war, in any branch
7 of the Armed Forces of the United States who has been or shall
8 be declared by the United States Veterans Administration or its
9 successors to have a service-connected disability from paraplegia,
10 sarcoidosis, osteochondritis resulting in permanent loss of the use
11 of both legs, or permanent paralysis of both legs and lower parts
12 of the body, or from hemiplegia and has permanent paralysis of
13 one leg and one arm or either side of the body, resulting from
14 injury to the spinal cord, skeletal structure, or brain or from disease
15 of the spinal cord not resulting from any form of syphilis; or from
16 total blindness; or from amputation of both arms or both legs, or
17 both hands or both feet, or the combination of a hand and a foot;
18 or from other service-connected disability declared by the United
19 States Veterans Administration or its successor to be a total or
20 100% permanent disability, and not so evaluated solely because of
21 hospitalization or surgery and recuperation, sustained through
22 enemy action, or accident, or resulting from disease contracted
23 while in such active service shall be exempt from taxation, on

24 proper claim made therefor, and such exemption shall be in addition
 25 to any other exemption of such person's real and personal property
 26 which now is or hereafter shall be prescribed or allowed by the
 27 Constitution or by law but no taxpayer shall be allowed more than
 28 one exemption under this act.

29 *b.* The widow of any such citizen and resident of this State who
 30 at the time of his death was entitled to and had the exemption pro-
 31 vided under this act, shall be entitled, on proper claim made there-
 32 for, to the same exemption as her husband so had, during her
 33 widowhood and while a resident of this State, for the time that she
 34 is the legal owner thereof and actually occupies the said dwelling
 35 house on the premises to be exempted.

36 *c.* *The widow of any citizen and resident of this State who died*
 37 *prior to January 10, 1972, that being the effective date of P. L. 1971,*
 38 *c. 398, and whose circumstances were such that, had said law*
 39 *become effective during the deceased's lifetime, he would have*
 40 *become eligible for the exemption granted under this section as*
 41 *amended by said law, shall be entitled, on proper claim made there-*
 42 *for, to the same exemption as her husband would have become*
 43 *eligible for upon the dwelling house and lot or curtilage occupied*
 44 *by him at the time of his death, during her widowhood and while*
 45 *a resident of this State, for the time that she is the legal owner*
 46 *thereof and actually occupies the said dwelling house on the*
 47 *premises to be exempted.*

48 *d.* Nothing in this act shall be intended to include paraplegia or
 49 hemiplegia resulting from locomotor ataxia or other forms of
 50 syphilis of the central nervous system, or from chronic alcoholism,
 51 or to include other forms of disease resulting from the veteran's
 52 own misconduct which may produce signs and symptoms similar
 53 to those resulting from paraplegia, osteochondritis, or hemiplegia.

1 2. Section 2 of P. L. 1948, c. 259 (C. 54:4-3.31) is amended to
 2 read as follows:

3 2. All exemptions from taxation under this act shall be allowed
 4 by the assessor upon the filing with him of a claim in writing under
 5 oath, made by or on behalf of the person claiming the same, showing
 6 the right to the exemption, briefly describing the property for which
 7 exemption is claimed and having annexed thereto a certificate of
 8 the claimant's honorable discharge or release under honorable
 9 circumstances, from active service, in time of war, in any branch
 10 of the armed forces and a certificate from the United States
 11 Veterans Administration or its successors, certifying to a service-

12 connected disability of such claimant of the character described in
13 section 1 of this act. In the case of a claim by a widow of such
14 veteran, she shall establish in writing under oath that she is the
15 owner of the legal title to the premises on which exemption is
16 claimed; that she occupies the dwelling house on said premises as
17 her legal residence in this State; that her husband shall have been
18 declared by the United States Veterans Administration to have a
19 service-connected disability of a character described in this act;
20 that her husband was entitled to and was actually receiving exemp-
21 tion of said premises at the time of his death, *or if he was not that*
22 *she is entitled to exemption by reason of the provisions of subsec-*
23 *tion c. of section 1 of this act*; and that she is a resident of this State
24 and has not remarried. Such exemptions shall be allowed and
25 prorated by the assessor for the remainder of any taxable year
26 from the date the claimant shall have acquired title to the real
27 property intended to be exempt by this act. Where a portion of a
28 multiple-family building or structure occupied by the claimant is
29 the subject of such exemption, the assessor shall aggregate the
30 assessment on the lot or curtilage and building or structure and
31 allow an exemption of that percentage of the aggregate assessment
32 as the value of the portion of the building or structure occupied by
33 the claimant bears to the value of the entire building or structure.

1 3. This act shall take effect immediately.

SENATE REVENUE, FINANCE AND
APPROPRIATIONS COMMITTEE

STATEMENT TO
SENATE, No. 1218

STATE OF NEW JERSEY

DATED: SEPTEMBER 23, 1976

This bill broadens the provisions of P. L. 1971, c. 398 by proposing to grant property tax exemptions to widows of veterans who, although they qualified in every respect for the exemption granted under the law, died before the effective date of the law.

Precise cost estimates are not available. However, the Division of Taxation indicates that the additional cost of new exemptions will approximate \$7,000.00 annually. For tax year 1977 and thereafter, the cost will be part of State government reimbursement to municipalities for senior citizens and veterans exemptions.