

54:4-3.33

LEGISLATIVE HISTORY CHECKLIST

RUSA 54:4-3.33 (Disabled Veterans property tax exemption--include condominium units)

LAWS OF 1977 CHAPTER 293

Bill No. A1536

Sponsor(s) Newman, Doyle

Date Introduced February 19, 1976

Committee: Assembly Taxation

Senate Revenue, Finance & Appropriations

Amended during passage Yes xX Amendments during passage denoted by asterisks

Date of Passage: Assembly May 21, 1977

Senate Sept. 29, 1977

Date of approval December 12, 1977

Following statements are attached if available:

Sponsor statement Yes xX Below

Committee Statement: Assembly Yesx No

Senate Yes xXx

Fiscal Note xXx No

Veto Message Yesx No

Message on signing Yesx No

Following were printed:

Reports Yesx No

Hearings Yesx No

Sponsor's Statement:

This bill extends the disabled veteran's dwelling house exemption to include apartments and units subject to the Horizontal Property Act and the Condominium Act and owned and occupied by disabled veterans as their legal residence.

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**ASSEMBLY. No. 1536**

**STATE OF NEW JERSEY**

INTRODUCED FEBRUARY 19, 1976

By Assemblymen NEWMAN and DOYLE

Referred to Committee on Taxation

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).

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

1 1. Section 4 of P. L. 1948, c. 259 (C. 54:4-3.33) is amended to  
2 read as follows:

3 4. "Dwelling house," as used in this act, shall mean any one-  
4 family building or structure or any **\*[apartment within]\*** \*unit of\*  
5 a horizontal property regime established pursuant to the "Hori-  
6 zontal Property Act," P. L. 1963, c. 168 (C. 46:8A-1 et seq.) or any  
7 unit of a condominium property established pursuant to the "Con-  
8 dominium Act," P. L. 1969, c. 257 (C. 46:8B-1 et seq.) owned and  
9 occupied by a claimant as his legal residence in this State, or where  
10 a multiple-family building or structure is owned by a claimant, then  
11 that portion thereof which is occupied by the claimant as his legal  
12 residence in this State, and includes any outhouses or appur-  
13 tenances belonging thereto or usually enjoyed therewith.

1 2. This act shall take effect immediately.

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

SENATE REVENUE, FINANCE AND  
APPROPRIATIONS COMMITTEE

STATEMENT TO

**ASSEMBLY, No. 1536**

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**STATE OF NEW JERSEY**

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DATED: JUNE 16, 1977

This bill amends the statute providing for an exemption from property taxes for permanently and totally disabled veterans so as to include in the definition of "dwelling" any property organized under the "Horizontal Property Act" or the "Condominium Act." Thus, ownership of property under either of these two acts is expressly provided for by statute and an owner's right to the exemption, having met all other requirements, is absolute.

The cost of the veteran's exemption is borne by other taxpayers within a municipality, in the sense that the taxable value of the property is not part of the base for determining tax rates and produces no property tax revenue. There is no cost to State Government as a result of this bill.