

54:4-3.30 and 54:4-3.31

LEGISLATIVE HISTORY CHECKLIST

NJSA 54:4-3.30 and 54:4-3.31 (Property tax exemption to widows of veterans)

Laws of 1977 Chapter 377

Bill No. S1789

Sponsor(s) Merlino

Date Introduced December 13

Committee: Assembly Taxation

Senate Revenue, Finance and Appropriations

Amended during passage Yes ~~No~~ Amendments during passage denoted by asterisks

Date of passage: Assembly December 15, 1977

Senate June 27, 1977

Date of approval February 3, 1973

Following statements are attached if available:

Sponsor statement Yes ~~No~~ Below

Committee Statement: Assembly Yes ~~No~~

Senate Yes ~~No~~

Fiscal Note Yes ~~No~~

Veto message Yes ~~No~~

Message on signing Yes ~~No~~

Following were printed:

Reports Yes ~~No~~

Hearings Yes ~~No~~

Sponsor's Statement:

This bill is intended to allow tax exemptions to widows of disabled veterans who were entitled to property tax exemption but who died before actually receiving the exemption.

It includes the amendments to the law approved by the Senate earlier in 1976 allowing the widow to carry her exemption to another house if she moves.

10/4/76

8/18/76  
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[OFFICIAL COPY REPRINT]  
**SENATE, No. 1789**

**STATE OF NEW JERSEY**

INTRODUCED DECEMBER 13, 1976

By Senator MERLINO

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).

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 circum-  
6 stances, from active service, in time of war, in any branch of the  
7 Armed Forces of the United States who has been or shall be  
8 declared by the United States Veterans Administration or its suc-  
9 cessors 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 of  
12 the body, or from hemiplegia and has permanent paralysis of one  
13 leg and one arm or either side of the body, resulting from injury to  
14 the spinal cord, skeletal structure, or brain or from disease of the  
15 spinal cord not resulting from any form of syphilis; or from total  
16 blindness; or from amputation of both arms or both legs, or both  
17 hands or both feet, or the combination of a hand and a foot; or from  
18 other service-connected disability declared by the United States  
19 Veterans Administration or its successor to be a total or 100% per-  
20 manent disability, and not so evaluated solely because of hospital-  
21 ization or surgery and recuperation, sustained through enemy ac-  
22 tion, or accident, or resulting from disease contracted while in such  
23 active service shall be exempt from taxation, on proper claim made  
24 therefor, and such exemption shall be in addition to any other  
25 exemption of such person's real and personal property which now

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

26 is or hereafter shall be prescribed or allowed by the Constitution or  
 27 by law but no taxpayer shall be allowed more than one exemption  
 28 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  
 31 provided under this act, shall be entitled, on proper claim made  
 32 therefor, 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]** *or any other dwelling house*  
 36 *thereafter acquired.*

36A \*c. *The widow of any citizen and resident of this State who died*  
 36B *prior to January 10, 1972, that being the effective date of P. L. 1971,*  
 36C *c. 398, and whose circumstances were such that, had said law become*  
 36D *effective during the deceased's lifetime, he would have become*  
 36E *eligible for the exemption granted under this section as amended by*  
 36F *said law, shall be entitled, on proper claim made therefor, to the*  
 36G *same exemption as her husband would have become eligible for*  
 36H *upon the dwelling house and lot or curtilage occupied by him at the*  
 36I *time of his death, during her widowhood and while a resident of*  
 36J *this State, for the time that she is the legal owner thereof and*  
 36K *actually occupies the said dwelling house on the premises to be*  
 36L *exempted.\**

37 \*d.\* Nothing in this act shall be intended to include paraplegia or  
 38 hemiplegia resulting from locomotor ataxia or other forms of  
 39 syphilis of the central nervous system, or from chronic alcoholism,  
 40 or to include other forms of disease resulting from the veteran's  
 41 own misconduct which may produce signs and symptoms similar  
 42 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 cir-  
 9 cumstances, from active service, in time of war, in any branch of  
 10 the armed forces and a certificate from the United States Veterans  
 11 Administration or its successors, certifying to a service-connected  
 12 disability of such claimant of the character described in section 1  
 13 of this act. In the case of a claim by a widow of such veteran, she  
 14 shall establish in writing under oath that she is the owner of the

15 legal title to the premises on which exemption is claimed; that she  
16 occupies the dwelling house on said premises as her legal residence  
17 in this State; that her husband shall have been declared by the  
18 United States Veterans Administration to have a service-connected  
19 disability of a character described in this act; that her husband  
20 was entitled to **【and was actually receiving】** an exemption **【of said**  
21 **premises】** *provided for in this act* at the time of his death; and  
22 that she is a resident of this State and has not remarried. Such  
23 exemptions shall be allowed and prorated by the assessor for the  
24 remainder of any taxable year from the date the claimant shall  
25 have acquired title to the real property intended to be exempt by  
26 this act. Where a portion of a multiple-family building or structure  
27 occupied by the claimant is the subject of such exemption, the  
28 assessor shall aggregate the assessment on the lot or curtilage  
29 and building or structure and allow an exemption of that per-  
30 centage of the aggregate assessment as the value of the portion of  
31 the building or structure occupied by the claimant bears to the value  
32 of the entire building or structure.

1 3. This act shall take effect immediately.

SENATE REVENUE, FINANCE AND  
APPROPRIATIONS COMMITTEE

STATEMENT TO

**SENATE, No. 1789**

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**STATE OF NEW JERSEY**

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DATED: JUNE 20, 1977

**PURPOSE OF BILL:**

This bill amends the law granting exemption from taxation of real property to disabled veterans with regard to the right of a widow of a deceased disabled veteran to claim such exemption.

**CURRENT LAW:**

Currently, for a widow to qualify for the exemption the deceased veteran must have been entitled to and actually receiving an exemption. Upon proper claim, the widow would receive the exemption on the same dwelling house if she is the legal owner, occupies the dwelling house as her legal residence, and has not remarried. The only instance in current law where a widow is entitled to the exemption notwithstanding that her deceased disabled veteran husband had not exercised his right to the exemption, is pursuant to P. L. 1977, c. 107, which provides that where the veteran qualified for exemption in every respect but died prior to the effective date of the exemption law, then, in that event, she may claim the exemption.

**PROVISIONS OF THE BILL:**

This bill makes two significant changes. In the first instance a deceased veteran would have had to be entitled to, but not necessarily actually receiving the exemption. In the second instance, the widow would carry the exemption with her to any dwelling house she may acquire, with the requirement retained that she be residing in the dwelling house and not remarried. Thus, the widow of a deceased disabled veteran would be entitled to exercise all the rights to exemption from real property taxation held by her husband in his lifetime.

**COMMITTEE AMENDMENTS:**

Committee amendments were necessary to be consistent with recent amendments signed into law (P. L. 1977, c. 107).