

54:4-3.30

LEGISLATIVE FACT SHEET

ON *Veterans 100% disability -
Home tax exempted*

N.J.R.S. *54:4-3.30*

(*1971* Amendment)

LAWS OF *1971*

CHAPTER *398*

Jan. 10, 1971

SENATE

ASSEMBLY *619*

INTRODUCED *February 16, 1970*

BY *Haelig*

STATEMENT

YES

NO

AMENDED DURING PASSAGE

YES

NO

HEARING *None discovered*

VETO

Condition of Veto

STATEMENT *to A 619, 1971*

This bill provides that the house and lot of a veteran having any 100% service connected disability shall be exempt from taxation and extends the qualifying period of time for World War II from December 7, 1941 through September 2, 1945 to December 7, 1941 through December 31, 1946. December 7, 1941, and December 31, 1946, are regarded as the initial and termination dates of World War II for receipt of most veterans benefits under Federal law.

ASSEMBLY, No. 619

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 16, 1970

By Assemblyman HAELIG

Referred to Committee on Taxation

AN ACT to amend and supplement "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 the act of which this act is amendatory
2 (C. 54:4-3.30) is amended to read as follows:

3 1. The dwelling house and the lot or curtilage whereon the same
4 is erected, of any citizen and resident of this State, now or hereafter
5 honorably discharged or released under honorable circumstances,
6 from active service, in time of war, in any branch of the Armed
7 Forces of the United States who has been or shall be declared by
8 the United States Veterans Administration or its successors to have
9 a service-connected disability from paraplegia, sarcoidosis, osteo-
10 chondritis resulting in permanent loss of the use of both legs, or
11 permanent paralysis of both legs and lower parts of the body,
12 or from hemiplegia and has permanent paralysis of one leg and
13 one arm or either side of the body, resulting from injury to the
14 spinal cord, skeletal structure, or brain or from disease of the spinal
15 cord not resulting from any form of syphilis; or from total blind-
16 ness; or from amputation of both arms or both legs, or both hands or
17 both feet, or the combination of a hand and a foot; *or from other*
18 *service-connected disability declared by the United States Veterans*
19 *Administration or its successor to be a total or 100% disability*
20 *sustained through enemy action, or accident, or resulting from*
21 *disease contracted while in such active service shall be exempt from*
22 *taxation, on proper claim made therefor, and such exemption shall*
23 *be in addition to any other exemption of such person's real and*
24 *personal property which now is or hereafter shall be prescribed or*
25 *allowed by the Constitution or by law but no taxpayer shall be*
26 *allowed more than one exemption under this act.*

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

34 Nothing in this act shall be intended to include paraplegia or
35 hemiplegia resulting from locomotor ataxia or other forms of
36 syphilis of the central nervous system, or from chronic alcoholism,
37 or to include other forms of disease resulting from the veteran's
38 own misconduct which may produce signs and symptoms similar
39 to those resulting from paraplegia, osteochondritis, or hemiplegia.

1 2. For the purposes of this act and the act hereby amended and
2 supplemented "active service in time of war" means the periods
3 of time set forth in section 1 (a) of chapter 171 of the laws of 1963,
4 except that "active service in time of war" for World War II
5 means active service at some time during December 7, 1941 to
6 December 31, 1946.

1 3. This act shall take effect immediately.

STATEMENT

This bill provides that the house and lot of a veteran having any 100% service connected disability shall be exempt from taxation and extends the qualifying period of time for World War II from December 7, 1941 through September 2, 1945 to December 7, 1941 through December 31, 1946. December 7, 1941, and December 31, 1946, are regarded as the initial and termination dates of World War II for receipt of most veterans benefits under Federal law.

ASSEMBLY COMMITTEE AMENDMENTS TO

ASSEMBLY, No. 619

STATE OF NEW JERSEY

ADOPTED DECEMBER 14, 1970

Amend page 1, section 1, line 19, after the word "disability", insert
“,”.

Amend page 1, section 1, line 20, before the word "sustained", insert
“and not so evaluated solely because of hospitalization or surgery and
recuperation,”.

[OFFICIAL COPY REPRINT]
ASSEMBLY, No. 619

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 16, 1970

By Assemblyman HAELIG

Referred to Committee on Taxation

AN ACT to amend and supplement "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 the act of which this act is amendatory
2 (C. 54:4-3.30) is amended to read as follows:

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

26 prescribed or allowed by the Constitution or by law but no tax-
27 payer shall be allowed more than one exemption under this act.

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

34 Nothing in this act shall be intended to include paraplegia or
35 hemiplegia resulting from locomotor ataxia or other forms of
36 syphilis of the central nervous system, or from chronic alcoholism,
37 or to include other forms of disease resulting from the veteran's
38 own misconduct which may produce signs and symptoms similar
39 to those resulting from paraplegia, osteochondritis, or hemiplegia.

1 2. For the purposes of this act and the act hereby amended and
2 supplemented "active service in time of war" means the periods
3 of time set forth in section 1 (a) of chapter 171 of the laws of 1963,
4 except that "active service in time of war" for World War II
5 means active service at some time during December 7, 1941 to
6 December 31, 1946.

1 3. This act shall take effect immediately.

SENATE COMMITTEE AMENDMENT TO

ASSEMBLY, No. 619

[OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

ADOPTED MAY 3, 1971

Amend page 2, section 1, line 27, after "act", insert "; provided that no exemption shall be granted hereunder to any taxpayer having an income in excess of \$5,000.00 per year and claiming such exemption solely by reason of a service-connected disability declared by the United States Veterans' Administration or its successor to be a total or 100% disability".

[SECOND OFFICIAL COPY REPRINT]

ASSEMBLY, No. 619

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 16, 1970

By Assemblyman HAELIG

Referred to Committee on Taxation

AN ACT to amend and supplement "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 the act of which this act is amendatory
2 (C. 54:4-3.30) is amended to read as follows:

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

26 prescribed or allowed by the Constitution or by law but no tax-
27 payer shall be allowed more than one exemption under this act.

27A The widow of any such citizen and resident of this State who
28 at the time of his death was entitled to and had the exemption
29 provided under this act**; *provided that no exemption shall be*
30 *granted hereunder to any taxpayer having an income in excess of*
31 *\$5,000.00 per year and claiming such exemption solely by reason of*
32 *a service-connected disability declared by the United States Vet-*
33 *erans' Administration or its successor to be a total or 100% disa-*
33A *bility***, shall be entitled, on proper claim made therefor, to the same
33B exemption as her husband so had, during her widowhood and while
33C a resident of this State, for the time that she is the legal owner
33D thereof and actually occupies the said dwelling house on the
33E premises to be exempted.

34 Nothing in this act shall be intended to include paraplegia or
35 hemiplegia resulting from locomotor ataxia or other forms of
36 syphilis of the central nervous system, or from chronic alcoholism,
37 or to include other forms of disease resulting from the veteran's
38 own misconduct which may produce signs and symptoms similar
39 to those resulting from paraplegia, osteochondritis, or hemiplegia.

1 2. For the purposes of this act and the act hereby amended and
2 supplemented "active service in time of war" means the periods
3 of time set forth in section 1 (a) of chapter 171 of the laws of 1963,
4 except that "active service in time of war" for World War II
5 means active service at some time during December 7, 1941 to
6 December 31, 1946.

1 3. This act shall take effect immediately.

Ret'd. with
Gov. Recom'ds. 11-15-71

CORRECTED COPY
[SECOND OFFICIAL COPY REPRINT]
ASSEMBLY, No. 619

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 16, 1970

By Assemblyman HAELIG

Referred to Committee on Taxation

AN ACT to amend and supplement "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 the act of which this act is amendatory
2 (C. 54:4-3.30) is amended to read as follows:

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

26 prescribed or allowed by the Constitution or by law but no tax-
27 payer shall be allowed more than one exemption under this act**;
27A *provided that no exemption shall be granted hereunder to any tax-*
28 *payer having an income in excess of \$5,000.00 per year and claiming*
29 *such exemption solely by reason of a service-connected disability*
30 *declared by the United States Veterans' Administration or its*
31 *successor to be a total or 100% disability**.*

32 The widow of any such citizen and resident of this State who
33 at the time of his death was entitled to and had the exemption
33A provided under this act, shall be entitled, on proper claim made
33B therefor, to the same exemption as her husband so had, during her
33C widowhood and while a resident of this State, for the time that she
33D is the legal owner thereof and actually occupies the said dwelling
33E house on the premises to be exempted.

34 Nothing in this act shall be intended to include paraplegia or
35 hemiplegia resulting from locomotor ataxia or other forms of
36 syphilis of the central nervous system, or from chronic alcoholism,
37 or to include other forms of disease resulting from the veteran's
38 own misconduct which may produce signs and symptoms similar
39 to those resulting from paraplegia, osteochondritis, or hemiplegia.

1 2. For the purposes of this act and the act hereby amended and
2 supplemented "active service in time of war" means the periods
3 of time set forth in section 1 (a) of chapter 171 of the laws of 1963,
4 except that "active service in time of war" for World War II
5 means active service at some time during December 7, 1941 to
6 December 31, 1946.

1 3. This act shall take effect immediately.

STATE OF NEW JERSEY
EXECUTIVE DEPARTMENT

November 15, 1971

ASSEMBLY BILL NO. 619 (2nd OCR)--CORRECTED COPY

To the General Assembly:

Pursuant to Article V, Section I, Paragraph 14(b) of the Constitution, I herewith return Assembly Bill No. 619 (2nd OCR) Corrected Copy, with my objections, for reconsideration.

This bill broadens the law providing for real property tax exemptions for veterans having service-connected permanent physical disabilities. Presently, only specifically enumerated disabilities are included.

A-619 (2nd OCR) Corrected Copy would extend the exemption to all veterans having disabilities declared by the Veterans Administration to be total or 100%, provided they do not have an income in excess of \$5,000 per year.

I fully support the concept of this bill. The exemption should extend to all 100% service-incurred disabilities and not be limited to a specific few. As drafted, however, the bill does not provide the exemption for disabled veterans of the Vietnam conflict. It is my strong belief that they should be included. I urge the Legislature to amend the bill to include them.

In addition, the "\$5,000 earnings test" for veterans with 100% disability is arbitrary and does not comport with the aim of the bill to broaden the area of tax exemptions for disabled veterans. It is my recommendation that the "earnings test" for these veterans be removed so that all our seriously disabled veterans will be treated equally and uniformly.

Finally, the law granting the tax exemption is limited to "permanent disability." This legislation is not specific in this regard. I recommend that the new provision be made consistent with existing law and the 100% disability pertain to a "permanent disability."

Accordingly, I herewith return Assembly Bill No. 619 (2nd OCR) Corrected Copy for reconsideration and recommend that it be amended as follows:

STATE OF NEW JERSEY
EXECUTIVE DEPARTMENT

Assembly Bill No. 619 (2nd OCR) Corrected Copy

- 2 -

Page 1, Section 1, Line 19: After "100%" insert "permanent".

Page 2, Section 1, Lines 27 -31: Delete "; provided that no exemption shall be granted hereunder to any taxpayer having an income in excess of \$5,000.00 per year and claiming such exemption solely by reason of a service-connected disability declared by the United States Veterans' Administration or its successor to be a total or 100% disability,"

Page 2, Section 2, Line 3: After "1963," insert "and chapter 165 of the laws of 1965,".

Respectfully,

/s/ William T. Cahill

GOVERNOR

[seal]

Attest:

/s/ Jean E. Mulford

Acting Secretary to the Governor

ASSEMBLY AMENDMENTS TO
ASSEMBLY, No. 619
[SECOND OFFICIAL COPY REPRINT]

—•—
STATE OF NEW JERSEY
—•—

ADOPTED NOVEMBER 15, 1971

Amend page 1, section 1, line 19, after "100%", insert "permanent".

Amend page 2, section 1, lines 27-31, delete "; provided that no exemption shall be granted hereunder to any taxpayer having an income in excess of \$5,000.00 per year and claiming such exemption solely by reason of a service-connected disability declared by the United States Veterans' Administration or its successor to be a total or 100% disability".

Amend page 2, section 2, line 3, after "1963," insert "and chapter 165 of the laws of 1965,".

[THIRD OFFICIAL COPY REPRINT]

ASSEMBLY, No. 619

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 16, 1970

By Assemblyman HAELIG

Referred to Committee on Taxation

AN ACT to amend and supplement "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).

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10 chondritis resulting in permanent loss of the use of both legs, or
11 permanent paralysis of both legs and lower parts of the body,
12 or from hemiplegia and has permanent paralysis of one leg and
13 one arm or either side of the body, resulting from injury to the
14 spinal cord, skeletal structure, or brain or from disease of the spinal
15 cord not resulting from any form of syphilis; or from total blind-
16 ness; or from amputation of both arms or both legs, or both hands or
17 both feet, or the combination of a hand and a foot; *or from other*
18 *service-connected disability declared by the United States Veterans*
19 *Administration or its successor to be a total or 100% ***perma-*
20 *nent** *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

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

25 exemption of such person's real and personal property which now
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** ***[; provided that no exemption shall be granted
29 hereunder to any taxpayer having an income in excess of \$5,000.00
30 per year and claiming such exemption solely by reason of a service-
31 connected disability declared by the United States Veterans' Ad-
31A ministration or its successor to be a total or 100% disability**]***.

32 The widow of any such citizen and resident of this State who
33 at the time of his death was entitled to and had the exemption
33A provided under this act, shall be entitled, on proper claim made
33B therefor, to the same exemption as her husband so had, during her
33C widowhood and while a resident of this State, for the time that she
33D is the legal owner thereof and actually occupies the said dwelling
33E house on the premises to be exempted.

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35 hemiplegia resulting from locomotor ataxia or other forms of
36 syphilis of the central nervous system, or from chronic alcoholism,
37 or to include other forms of disease resulting from the veteran's
38 own misconduct which may produce signs and symptoms similar
39 to those resulting from paraplegia, osteochondritis, or hemiplegia.

1 2. For the purposes of this act and the act hereby amended and
2 supplemented "active service in time of war" means the periods
3 of time set forth in section 1 (a) of chapter 171 of the laws of 1963,
4 ***and chapter 165 of the laws of 1965,*** except that "active ser-
5 vice in time of war" for World War II means active service at some
6 time during December 7, 1941 to December 31, 1946.

1 3. This act shall take effect immediately.