

**R.S. 54:4-3.6**

**LEGISLATIVE FACT SHEET**

ON

N.J.R.S. 54:4-3.6 (*Historical sites -- Tax ex*)  
( 1966 Amendment)

LAWS OF 1966

CHAPTER 318

SENATE 490

ASSEMBLY

INTRODUCED *Sept. 19, 1966*

BY *Lynch [and 3 others]*

STATEMENT

YES

NO

AMENDED DURING PASSAGE

YES

NO

HEARING

VETO

*Do Not Remove from Library*

PROPERTY OF  
NEW JERSEY STATE LIBRARY,  
185 W. State Street  
Trenton, N. J.

CHAPTER 318 LAWS OF N. J. 1966  
APPROVED 1/5/67  
SENATE, No. 490

# STATE OF NEW JERSEY

INTRODUCED SEPTEMBER 19, 1966

By Senators LYNCH, CRABIEL and OZZARD

(Without Reference)

AN ACT concerning exemptions from taxation, and amending section 54:4-3.6 of  
the Revised Statutes.

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

1 1. Section 54:4-3.6 of the Revised Statutes is amended to read as follows:  
2 54:4-3.6. The following property shall be exempt from taxation under  
3 this chapter: All buildings actually used for colleges, schools, academies  
4 or seminaries; all buildings actually used for historical societies, associa-  
5 tions or exhibitions, when owned by the State, county or any political subdivi-  
6 sion thereof[;] *or when located on land owned by an educational institution*  
7 *which derives its primary support from State revenue;* all buildings actually  
8 and exclusively used for public libraries, religious worship or asylum or  
9 schools for feeble-minded or idiotic persons and children; all buildings used  
10 exclusively by any association or corporation formed for the purpose and  
11 actually engaged in the work of preventing cruelty to animals; all build-  
12 ings actually and exclusively used and owned by volunteer first-aid squads,  
13 which squads are or shall be incorporated as associations not for pecuniary  
14 profit; all buildings actually and exclusively used in the work of associations  
15 and corporations organized exclusively for the moral and mental improve-  
16 ment of men, women and children, or for religious, charitable or hospital  
17 purposes, or for one or more such purposes; all buildings owned or held by

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

Trenton, N. J.  
185 W. State Street

PROPERTY OF  
NEW JERSEY STATE LIBRARY

18 an association or corporation created for the purpose of holding the title  
19 to such buildings as are actually and exclusively used in the work of 2 or  
20 more associations or corporations organized exclusively for the moral and  
21 mental improvement of men, women and children; all buildings owned by a  
22 corporation created under or otherwise subject to the provisions of Title 15 of  
23 the Revised Statutes and actually and exclusively used in the work of one or  
24 more associations or corporations organized exclusively for charitable or  
25 religious purposes, which associations or corporations may or may not pay  
26 rent for the use of the premises or the portions of the premises used by them;  
27 the buildings, not exceeding 2, actually occupied as a parsonage by the offi-  
28 ciating clergymen of any religious corporation of this State, together with  
29 the accessory buildings located on the same premises; the land whereon any  
30 of the buildings hereinbefore mentioned are erected, and which may be nec-  
31 essary for the fair enjoyment thereof, and which is devoted to the purposes  
32 above mentioned and to no other purpose and does not exceed 5 acres in  
33 extent; the furniture and personal property in said buildings if used in and  
34 devoted to the purposes above mentioned; all property owned and used by  
35 any nonprofit corporation in connection with its curriculum, work, care, treat-  
36 ment and study of feeble-minded, mentally retarded, or idiotic men, women,  
37 or children shall also be exempt from taxation, provided that such corpora-  
38 tion conducts and maintains research or professional training facilities for  
39 the care and training of feeble-minded, mentally retarded, or idiotic men,  
40 women, or children; provided, in case of all the foregoing, the buildings,  
41 or the lands on which they stand, or the associations, corporations or insti-  
42 tutions using and occupying them as aforesaid, are not conducted for profit,  
43 except that the exemption of the buildings and lands used for charitable,  
44 benevolent or religious purposes shall extend to cases where the charitable,  
45 benevolent or religious work therein carried on is supported partly by fees  
46 and charges received from or on behalf of beneficiaries using or occupying  
47 the buildings; provided, the building is wholly controlled by and the entire  
48 income therefrom is used for said charitable, benevolent or religious pur-

49 poses. The foregoing exemption shall apply only where the association, corpo-  
50 ration or institution claiming the exemption owns the property in question  
51 and is incorporated or organized under the laws of this State and authorized  
52 to carry out the purposes on account of which the exemption is claimed[.]  
53 *or where an educational institution, as provided herein, has leased said prop-*  
54 *erty to a historical society, or association or to a corporation organized for*  
55 *such purposes and created under or otherwise subject to the provisions of*  
56 *Title 15 of the Revised Statutes.*

1     2. This act shall take effect immediately and shall be applicable to real  
2 property taxes levied or payable for the calendar year 1967 and thereafter.

---

#### STATEMENT

The purpose of this bill is to clarify the law relating to the exemption from taxes of historical societies, associations or exhibitions. The tax exempt status of said societies, associations or exhibitions is not now clear when located on land leased from a State-supported educational institution even though the land, in the hands of the educational institution, is clearly tax exempt. This measure will clarify the tax status of worth-while historical facilities such as the National Collegiate Football Hall of Fame by making it clear that, when located on tax exempt land, such facilities are not subject to local property taxes.