

CHAPTER 317

AN ACT concerning certain disabled veterans' property tax exemption claims and amending P.L.1948, c.259.

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

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

C.54:4-3.30 Disabled veteran's exemption.

1. a. The dwelling house and the lot or curtilage whereon the same is erected, of any citizen and resident of this State, now or hereafter honorably discharged or released under honorable circumstances, from active service, in time of war, in any branch of the Armed Forces of the United States, who has been or shall be declared by the United States Veterans Administration or its successor to have a service-connected disability from paraplegia, sarcoidosis, osteochondritis resulting in permanent loss of the use of both legs, or permanent paralysis of both legs and lower parts of the body, or from hemiplegia and has permanent paralysis of one leg and one arm or either side of the body, resulting from injury to the spinal cord, skeletal structure, or brain or from disease of the spinal cord not resulting from any form of syphilis; or from total blindness; or from amputation of both arms or both legs, or both hands or both feet, or the combination of a hand and a foot; or from other service-connected disability declared by the United States Veterans Administration or its successor to be a total or 100% permanent disability, and not so evaluated solely because of hospitalization or surgery and recuperation, sustained through enemy action, or accident, or resulting from disease contracted while in such active service, shall be exempt from taxation, on proper claim made therefor, and such exemption shall be in addition to any other exemption of such person's real and personal property which now is or hereafter shall be prescribed or allowed by the Constitution or by law but no taxpayer shall be allowed more than one exemption under this act.

b. (1) The surviving spouse of any such citizen and resident of this State, who at the time of death was entitled to the exemption provided under this act, shall be entitled, on proper claim made therefor, to the same exemption as the deceased had, during the surviving spouse's widowhood or widowerhood, as the case may be, and while a resident of this State, for the time that the surviving spouse is the legal owner thereof and actually occupies the said dwelling house or any other dwelling house thereafter acquired.

(2) The surviving spouse of any citizen and resident of this State who was honorably discharged and, after the citizen and resident's death, is declared to have suffered a service-connected disability as provided in subsection a. of this section, shall be entitled, on proper claim made therefor, to the same exemption the deceased would have become eligible for. The exemption shall continue during the surviving spouse's widowhood or widowerhood, as the case may be, and while a resident of this State, for the time that the surviving spouse is the legal owner thereof and actually occupies the dwelling house or any other dwelling house thereafter acquired.

c. The surviving spouse of any citizen and resident of this State, who died in active service in time of war in any branch of the Armed Forces of the United States, shall be entitled, on proper claim made therefor, to an exemption from taxation on the dwelling house and lot or curtilage whereon the same is erected, during the surviving spouse's widowhood or widowerhood, as the case may be, and while a resident of this State, for the time that the surviving spouse is the legal owner thereof and actually occupies the said dwelling or any other dwelling house thereafter acquired.

d. The surviving spouse of any citizen and resident of this State who died prior to January 10, 1972, that being the effective date of P.L.1971, c.398, and whose circumstances were such that, had said law become effective during the deceased's lifetime, the deceased would have become eligible for the exemption granted under this section as amended by said law, shall be entitled, on proper claim made therefor, to the same exemption as the deceased would have become eligible for upon the dwelling house and lot or curtilage occupied by the deceased at the time of death, during the surviving spouse's widowhood or widowerhood, as the case may be, and while a resident of this State, for the time that the surviving spouse is the legal owner thereof and actually occupies the said dwelling house on the premises to be exempted.

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

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

C.54:4-3.31 Filing of claim.

2. All exemptions from taxation under P.L.1948, c.259 (C.54:4-3.30 et seq.) shall be allowed by the assessor upon the filing with him of a claim in writing under oath, made by or on behalf of the person claiming the same, showing the right to the exemption, briefly describing the property for which exemption is claimed and having annexed thereto a certificate of the claimant's honorable discharge or release under honorable circumstances, from active service, in time of war, in any branch of the armed forces and a certificate from the United States Veterans Administration or its successor, certifying to a service-connected disability of such claimant of the character described in section 1 of P.L.1948, c.259 (C.54:4-3.30). In the case of a claim by a surviving spouse of such veteran, the claimant shall establish in writing under oath that the claimant is the owner of the legal title to the premises on which exemption is claimed; that the claimant occupies the dwelling house on said premises as the claimant's legal residence in this State; that the veteran shall have been declared, either during the veteran's lifetime or after the veteran's death, by the United States Veterans Administration to have or to have had a service-connected disability of a character described in this act, or, in the case of a claim for an exemption under subsection c. of section 1 of P.L.1948, c.259 (C.54:4-3.30), that the veteran shall have been declared to have died in active service in time of war; that the veteran was entitled to an exemption provided for in this act, except for an exemption under paragraph (2) of subsection b. and subsection c. of section 1 hereof, at the time of death; and that the claimant is a resident of this State and has not remarried. Such exemptions shall be allowed and prorated by the assessor for the remainder of any taxable year from the date the claimant shall have acquired title to the real property intended to be exempt by this act. Where a portion of a multiple-family building or structure occupied by the claimant is the subject of such exemption, the assessor shall aggregate the assessment on the lot or curtilage and building or structure and allow an exemption of that percentage of the aggregate assessment as the value of the portion of the building or structure occupied by the claimant bears to the value of the entire building or structure.

3. Section 3 of P.L.1948, c.259 (C.54:4-3.32) is amended to read as follows:

C.54:4-3.32 Return of certain taxes collected on exempt property.

3. The governing body of each municipality, by appropriate resolution, may return all taxes collected on property which would have been exempt had proper claim in writing been made therefor in the manner provided by P.L.1948, c.259 (C.54:4-3.30 et seq.). The governing body of each municipality, by appropriate resolution, may also return to the veteran or the veteran's surviving spouse all property tax payments made since the time of the veteran's actual disability or since the time of the veteran's death. No refunds shall be made under this section for any year or portion thereof prior to the effective date of P.L.1948, c.259 (C.54:4-3.30 et seq.).

4. This act shall take effect immediately.

Approved January 13, 2008.