

CHAPTER 203

AN ACT concerning certain veterans' real property tax exemptions and deductions and amending P.L.1971, C.398, P.L.1948, c.259 and P.L.1963, c.171.

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

1. Section 1 of P.L.1963, c.171 (C.54:4-8.10) is amended to read as follows:

C.54:4-8.10 Definitions.

1. (a) "Active service in time of war" means active service by a person, while in the United States Armed Forces, at some time during one of the following periods:

Operation "Iraqi Freedom", on or after the date the President of the United States or the United States Secretary of Defense designates as the inception date of that operation, who served in Iraq or in another area in the region in direct support of that operation for a period, continuously or in the aggregate, of at least 14 days in such active service commencing on or before the date the President of the United States or the United States Secretary of Defense designates as the termination date of that operation; provided, that any person receiving an actual service-incurred injury or disability while engaged in such service shall be classed as a veteran whether or not that person has completed the 14 days' service as herein provided;

The period of rescue and recovery of the victims of the terrorist attack on the World Trade Center in New York, New York, on September 11, 2001, who served on the pile of rubble that resulted from the attacks on the World Trade Center in direct support of that rescue and recovery effort for a period, continuously or in the aggregate, of at least 14 days in such active service commencing on September 11, 2001 and ending on May 30, 2002; provided, that any person receiving an actual service-incurred injury or disability while engaged in such service shall be classed as a veteran whether or not that person has completed the 14 days' service as herein provided;

Operation "Enduring Freedom", on or after September 11, 2001, who served in a theater of operation and in direct support of that operation for a period, continuously or in the aggregate, of at least 14 days in such active service commencing on or before the date the President of the United States or the United States Secretary of Defense designates as the termination date of that operation; provided, that any person receiving an actual service-incurred injury or disability while engaged in such service shall be classed as a veteran whether or not that person has completed the 14 days' service as herein provided;

Operation "Restore Hope" in Somalia, on or after December 5, 1992, or the date of inception of that operation as proclaimed by the President of the United States or Congress, whichever date is earliest, who has served in Somalia or on board any ship actively engaged in patrolling the territorial waters of that nation for a period, continuously or in the aggregate, of at least 14 days in such active service commencing on or before March 31, 1994; provided that any person receiving an actual service-incurred injury or disability shall be classed as a veteran whether or not that person has completed the 14-day service as herein provided;

Operations "Joint Endeavor" and "Joint Guard" in the Republic of Bosnia and Herzegovina, on or after November 20, 1995, who served in such active service in direct support of one or both of the operations for at least 14 days, continuously or in the aggregate, commencing on or before June 20, 1998, and (1) was deployed in that nation or in another area in the region, or (2) was on board a United States naval vessel operating in the Adriatic Sea, or (3) operated in airspace above the Republic of Bosnia and Herzegovina; provided that

any person receiving an actual service-incurred injury or disability shall be classed as a veteran whether or not that person completed the 14-day service requirement;

Operation Northern Watch and Operation Southern Watch, on or after August 27, 1992, or the date of inception of that operation, as proclaimed by the President of the United States, Congress or United States Secretary of Defense, whichever date of inception is earliest, who served in the theater of operation, including in the Arabian peninsula and the Persian Gulf, and in direct support of that operation for a period, continuously or in the aggregate, of at least 14 days in such active service, commencing on or before the date of termination as proclaimed by the President of the United States, Congress or United States Secretary of Defense, whichever date of termination is the latest; provided, that any person receiving an actual service-incurred injury or disability while engaged in such service shall be classed as a veteran whether or not that person has completed the 14 days' service as herein provided;

Operation "Desert Shield/Desert Storm" mission in the Arabian peninsula and the Persian Gulf, on or after August 2, 1990 or the date of inception of that operation, as proclaimed by the President of the United States or Congress, whichever date of inception is earliest, who has served in the Arabian peninsula or on board any ship actively engaged in patrolling the Persian Gulf for a period, continuous or in the aggregate, of at least 14 days commencing on or before the date of termination of that mission, as proclaimed by the President of the United States or Congress, whichever date of termination is the latest, in such active service; provided, that any person receiving an actual service-incurred injury or disability shall be classed as a veteran whether or not that person has completed the 14 days' service as herein provided;

The Panama peacekeeping mission, on or after December 20, 1989 or the date of inception of that mission, as proclaimed by the President of the United States or Congress, whichever date of inception is earliest, who has served in Panama or on board any ship actively engaged in patrolling the territorial waters of that nation for a period, continuous or in the aggregate, of at least 14 days commencing on or before January 31, 1990 or the date of termination of that mission, as proclaimed by the President of the United States or Congress, whichever date of termination is the latest, in such active service; provided, that any person receiving an actual service-incurred injury or disability shall be classed as a veteran whether or not that person has completed the 14 days' service as herein provided;

The Grenada peacekeeping mission, on or after October 23, 1983, who has served in Grenada or on board any ship actively engaged in patrolling the territorial waters of that nation for a period, continuous or in the aggregate, of at least 14 days commencing on or before November 21, 1983 or the date of termination of that mission as proclaimed by the President of the United States or Congress, whichever date of termination is the latest, in such active service; provided, that any person receiving an actual service-incurred injury or disability shall be classed as a veteran whether or not that person has completed the 14 days' service as herein provided;

The Lebanon peacekeeping mission, on or after September 26, 1982, who has served in Lebanon or on board any ship actively engaged in patrolling the territorial waters of that nation for a period, continuous or in the aggregate, of at least 14 days commencing on or before December 1, 1987 or the date of termination of that mission, as proclaimed by the President of the United States or Congress, whichever date of termination is the latest, in such active service; provided, that any person receiving an actual service-incurred injury or disability shall be classed as a veteran whether or not that person has completed the 14 days' service as herein provided;

The Vietnam conflict, December 31, 1960, to May 7, 1975;

The Lebanon crisis, on or after July 1, 1958, who has served in Lebanon or on board any ship actively engaged in patrolling the territorial waters of that nation for a period, continuous or in the aggregate, of at least 14 days commencing on or before November 1, 1958 or the date of termination of that conflict, as proclaimed by the President of the United States or Congress, whichever date of termination is the latest, in such active service; provided, that any person receiving an actual service-incurred injury or disability shall be classed as a veteran whether or not that person has completed the 14 days' service as herein provided;

The Korean conflict, June 23, 1950 to January 31, 1955;

World War II, September 16, 1940 to December 31, 1946;

World War I, April 6, 1917 to November 11, 1918, and in the case of service with the United States military forces in Russia, April 6, 1917 to April 1, 1920;

Spanish-American War, April 21, 1898 to August 13, 1898;

Civil War, April 15, 1861 to May 26, 1865; or, as to any subsequent war, during the period from the date of declaration of war to the date on which actual hostilities shall cease.

(b) "Assessor" means the assessor, board of assessors or any other official or body of a taxing district charged with the duty of assessing real and personal property for the purpose of general taxation.

(c) "Collector" means the collector or receiver of taxes of a taxing district.

(d) "Honorably discharged or released under honorable circumstances from active service in time of war," means and includes every form of separation from active, full-time duty with military or naval pay and allowances in some branch of the Armed Forces of the United States in time of war, other than those marked "dishonorable," "undesirable," "bad conduct," "by sentence of general court martial," "by sentence of summary court martial" or similar expression indicating that the discharge or release was not under honorable circumstances. A disenrollment certificate or other form of release terminating temporary service in a military or naval branch of the armed forces rendered on a voluntary and part-time basis without pay, or a release from or deferment of induction into the active military or naval service shall not be deemed to be included in the aforementioned phrase.

(e) "Pre-tax year" means the particular calendar year immediately preceding the "tax year."

(f) "Resident" means one legally domiciled within the State of New Jersey. Mere seasonal or temporary residence within the State, of whatever duration, shall not constitute domicile within the State for the purposes of this act. Absence from this State for a period of 12 months shall be prima facie evidence of abandonment of domicile in this State. The burden of establishing legal domicile within the State shall be upon the claimant.

(g) "Tax year" means the particular calendar year in which the general property tax is due and payable.

(h) "Veteran" means any citizen and resident of this State 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.

(i) "Veteran's deduction" means the deduction against the taxes payable by any person, allowable pursuant to this act.

(j) "Surviving spouse" means the surviving wife or husband of any of the following, while he or she is a resident of this State, during widowhood or widowerhood:

1. A citizen and resident of this State who has died or shall die while on active duty in time of war in any branch of the Armed Forces of the United States; or

2. A citizen and resident of this State who has had or shall hereafter have active service in time of war in any branch of the Armed Forces of the United States and who died or shall die while on active duty in a branch of the Armed Forces of the United States; or

3. A citizen and resident of this State who has been or may hereafter be 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.

(k) "Cooperative" means a housing corporation or association incorporated or organized under the laws of New Jersey which entitles a shareholder thereof to possess and occupy for dwelling purposes a house, apartment or other structure owned or leased by the corporation or association.

(l) "Mutual housing corporation" means a corporation not-for-profit incorporated under the laws of New Jersey on a mutual or cooperative basis within the scope of section 607 of the "National Defense Housing Act," Pub.L.76-849 (42 U.S.C.s.1521 et seq.), which acquired a National Defense Housing Project pursuant to that act.

(m) "Continuing care retirement community" means a residential facility primarily for retired persons where lodging and nursing, medical or other health related services at the same or another location are provided as continuing care to a resident of the facility pursuant to an agreement effective for the life of the resident and in consideration of the payment of an entrance fee with or without other periodic charges, which agreement requires the individual to bear a share of the property taxes that are assessed upon the continuing care retirement community, if a share is attributable to the unit that the resident occupies.

2. Section 2 of P.L.1963, c.171 (C.54:4-8.11) is amended to read as follows:

C.54:4-8.11 Veterans' tax deduction.

2. Every person a 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 and a surviving spouse as defined herein, during her widowhood or his widowerhood, and while a resident of this State, shall be entitled, annually, on proper claim being made therefor, to a deduction from the amount of any tax bill for taxes on real or personal property or both in the sum of \$100 in tax year 2000, \$150 in tax year 2001, \$200 in tax year 2002, and \$250 in each subsequent tax year, or if the amount of any such tax shall be less than \$100 in tax year 2000, \$150 in tax year 2001, \$200 in tax year 2002, and \$250 in each subsequent tax year, to a cancellation thereof. A person otherwise eligible for the veterans' deduction who is a resident of a continuing care retirement community shall receive the amount of the deduction to the extent of the share of the taxes assessed against the real property of the continuing care retirement community that is attributable to the unit that the resident occupies. The continuing care retirement community shall provide that amount as a payment or credit to the resident for the amount of the property tax credit received by the continuing care retirement community. That payment or credit shall be made to the resident no later than 30 days after the continuing care retirement community receives the property tax bill on which the credit appears.

3. Section 6 of P.L.1963, c.171 (C.54:4-8.15) is amended to read as follows:

C.54:4-8.15 Facts essential to support claim for deduction.

6. Every fact essential to support a claim for a veteran's deduction hereunder shall exist on October 1 of the pretax year and in the case of an application by a veteran such

application shall establish that the claimant was, on October 1 of the pretax year, (a) a veteran, as herein defined, (b) the owner of the legal title to the property as to which the veteran's deduction is claimed and (c) a citizen and resident of this State and, in the case of an application by a surviving spouse, as herein defined, such application shall establish that the surviving spouse was, on October 1 of the pretax year, (a) the owner of the legal title to the property as to which the veteran's deduction is claimed, (b) that he or she has not remarried and (c) that he or she is a resident of this State. For purposes of establishing a claim, a tenant shareholder in a cooperative or a mutual housing corporation shall be deemed the owner of legal title to his proportionate share of the taxable value of the real property of the corporation or any other entity holding title. For the purpose of establishing a claim, a resident of a continuing care retirement community shall be deemed the owner of legal title to the share of the taxable value of the real property of the continuing care retirement community that is attributable to the unit that the resident occupies.

4. Section 9 of P.L.1963, c.171 (C.54:4-8.18) is amended to read as follows:

C.54:4-8.18 Continuance to deduction right; change in status.

9. Where title to property as to which a veteran's deduction is claimed is held by claimant and another or others, either as tenants in common or as joint tenants, a claimant shall not be allowed a veteran's deduction in an amount in excess of his or her proportionate share of the taxes assessed against said property, which proportionate share, for the purposes of this act, shall be deemed to be equal to that of each of the other tenants, unless the conveyance under which title is held specifically provides unequal interests, in which event claimant's interest shall be as specifically established in said conveyance. Property held by husband and wife, as tenants by the entirety, shall be deemed to be wholly owned by each tenant. Nothing herein shall preclude more than one tenant, whether title be held in common, joint tenancy or by the entirety, from claiming a veteran's deduction from the tax assessed against the property so held. Right to claim a veteran's deduction hereunder shall extend to property title to which is held by a partnership, to the extent of the claimant's interest as a partner therein, and by a guardian, trustee, committee, conservator or other fiduciary for any person who would otherwise be entitled to claim a veteran's deduction hereunder, but not to property the title to which is held by a corporation, except that a tenant shareholder in a cooperative or mutual housing corporation shall be entitled to claim a veteran's deduction to the extent of his proportionate share of the taxes assessed against the real property of the corporation or any other entity holding title, and except that a resident of a continuing care retirement community shall be entitled to receive the veterans' deduction to the extent of the share of the taxes assessed against the real property of the continuing care retirement community that is attributable to the unit that the resident occupies. The continuing care retirement community shall provide that amount as a payment or credit to the resident for the amount of the property tax credit received by the continuing care retirement community. That payment or credit shall be made to the resident no later than 30 days after the continuing care retirement community receives the property tax bill on which the credit appears.

5. This act shall take effect immediately, but shall remain inoperative until the approval by the voters of a constitutional amendment authorizing veterans honorably discharged or released under honorable circumstances from active service in time of war who are residents

of continuing care retirement communities and their surviving spouses to receive the veterans' property tax deduction.

Approved August 5, 2019.