



# State of New Jersey

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## MEMORANDUM

TO: Municipal & County Assessors, County Tax Board Administrators & Commissioners

FROM: Shelly Reilly , Chief, Policy and Planning, Property Administration

DATE: January 18, 2018

SUBJECT: P.L. 2017, c. 367; "Authorizes veterans property tax exemption for totally disabled veterans who did not serve in theater of war."

A-3150(1R) was signed into law as P.L. 2017, c. 367 on January 16, 2018. This law amends the wartime service criteria for the 100% Disabled Veteran's Property Tax Exemption at N.J.S.A. 54:4-3.33a. For purposes of the Exemption, the veteran must still have served in the periods of time listed in the definition of "active duty in time of war" in N.J.S.A. 54:4-8.10, excepting World War II, which is dated December 7, 1941 to December 31, 1946. However, there is no longer a requirement that the disabled veteran have served a minimum period of time in a foreign country or theater of war, on board a ship or any naval vessel in foreign waters, or in foreign airspace. Further, the veteran need not have suffered the injury leading to disability in any of those places so long as the injury occurred while on active duty during a designated wartime service period.

Prospectively, a veteran or surviving spouse applying for the 100% Disabled Veteran's Property Tax Exemption will no longer need to prove service in the designated geographic locations of the respective wartime service period(s). The other requirements, such as serving during a statutory wartime service period, honorable discharge, property ownership, disability, etc., must still be proven.

While Form D.V.S.S.E., the "Claim For Property Tax Exemption On Dwelling House Of Disabled Veteran Or Surviving Spouse/Civil Union Or Domestic Partner Of Disabled Veteran Or Serviceperson", is being amended, assessors should continue to accept current versions of the form from applicants until the new version has been promulgated. Further, the amendment of P.L. 2017, c. 367 has rendered the Supplemental D.V.S.S.E./V.S.S. unnecessary for applicants for the 100% Disabled Veteran's Property Tax Exemption, so it is no longer required for disabled veterans and surviving spouses seeking the Exemption.

**Please note**, for purposes of the \$250 Property Tax Deduction for Veterans, the minimum days of service and geographic requirements for certain wartime service periods remain in effect. A veteran or surviving spouse seeking the \$250 Deduction must still provide proof of the requisite days of service in the statutorily listed locations for those wartime service periods requiring it. The Supplemental D.V.S.S.E./V.S.S. will be amended to reflect that it only applies to the \$250 Property Tax Deduction for Veterans, but the current version should be used for \$250 Deduction applicants until the new version has been promulgated.

If you have any questions, please contact Property Administration at (609) 633-8443, (609) 292-7202, (609) 633-2635, (609) 943-4401. Thank you.

SR:KB