

CHAPTER 27

\$250.00 PROPERTY TAX DEDUCTION FOR VETERANS, SURVIVING SPOUSES OF VETERANS, SURVIVING SPOUSES OF SERVICEPERSONS, SURVIVING REGISTERED DOMESTIC PARTNERS OF VETERANS AND SURVIVING REGISTERED DOMESTIC PARTNERS OF SERVICEPERSONS

Authority

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Chapter Expiration Date

Chapter 27, \$250.00 Property Tax Deduction for Veterans, Surviving Spouses of Veterans, Surviving Spouses of Servicepersons, Surviving Registered Domestic Partners of Veterans and Surviving Registered Domestic Partners of Servicepersons, expires on November 6, 2011.

Chapter Historical Note

Chapter 27, \$250.00 Property Tax Deduction for Veterans, Surviving Spouses of Veterans, Surviving Spouses of Servicepersons, Surviving Registered Domestic Partners of Veterans and Surviving Registered Domestic Partners of Servicepersons, was adopted as new rules by R.2006 d.378, effective November 6, 2006. See: Source and Effective Date.

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SUBCHAPTER 1. DEFINITIONS

18:27-1.1 Words and phrases defined

The following words and terms when used in this chapter shall have the following meanings unless the context clearly indicates otherwise.

"Active service in time of war" means active service at some time during one of the following periods ("peacekeeping missions" are noted with an asterisk):

<u>Mission</u>	<u>Inception</u>	<u>Termination</u>
Operation Northern/Southern Watch*	August 27, 1992	March 17, 2003
Operation Iraqi Freedom*	March 19, 2003	Ongoing
Operation Enduring Freedom*	September 11, 2001	Ongoing
"Joint Endeavor/Joint Guard" Bosnia and Herzegovina*	November 20, 1995	June 20, 1998
"Restore Hope" Mission Somalia*	December 5, 1992	March 31, 1994
Operation "Desert Shield/Desert Storm" Mission*	August 2, 1990	February 28, 1991
Panama Peacekeeping Mission*	December 20, 1989	January 31, 1990
Grenada Peacekeeping Mission*	October 23, 1983	November 21, 1983
Lebanon Peacekeeping Mission*	September 26, 1982	December 1, 1987
Vietnam Conflict	December 31, 1960	May 7, 1975
Lebanon Crisis of 1958*	July 1, 1958	November 1, 1958
Korean Conflict	June 23, 1950	January 31, 1955
World War II	September 16, 1940	December 31, 1946
World War I	April 6, 1917	November 11, 1918

1. Peacekeeping missions require a minimum of 14 days service in the actual combat zone except where

service-incurred injury or disability occurs in the combat zone, then actual time served though less than 14 days, is sufficient for purposes of property tax deduction. The 14-day requirement for Bosnia and Herzegovina may be met by services in one or both operations for 14 days continuously or in the aggregate. For Bosnia and Herzegovina, combat zone also includes the airspace above those nations.

“Armed Forces” means the land, air and sea forces established by State or Federal laws as applicable.

“Assessor” means the assessor or deputy assessor of a taxing district charged with the duty of assessing real and personal property for the purpose of general taxation.

“Citizenship,” for purposes of this Chapter, means New Jersey State citizenship, while United States citizenship is not required.

“Collector” means the collector or deputy collector or receiver on his behalf of taxes of a taxing district charged with the duty of collecting real property taxes for the purpose of general taxation.

“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.

“Director” means the Director of the Division of Taxation.

“Domestic partner” means the lawful domestic partner registered under N.J.S.A. 26:8A-1 et seq., of a veteran or serviceperson defined elsewhere in this subsection where the property ownership is as joint tenants with right of survivorship.

“Domicile” is any place an individual regards as his or her permanent home, the place he or she intends to return to after a period of absence. A person has only one domicile, although he or she may reside in more than one place. Domicile, once established, continues until the individual moves to a new location with the intent to make it his or her permanent home and to abandon his or her prior domicile. Moving to a new location for less than 12 months does not change domicile if the clear intent is to return to New Jersey.

“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 honorably discharged.

“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” (42 U.S.C. §§1512 et seq.), which acquired a National Defense Housing Project pursuant to that act.

“Owner of legal title to the property” means possession of a legal interest in the property, such that the owner has the right to convey title as grantor.

“Pretax year” means the particular calendar year immediately preceding the “tax year.”

“Resident” means one legally domiciled in the State of New Jersey. Seasonal or temporary residence in the State, of whatever duration, shall not constitute domicile in the State for purposes of the deduction. Absence from the State for a period of 12 months shall be prima facie evidence of abandonment of domicile in this State.

“Serviceperson” means a citizen and resident of this State who has performed in active service in time of war in a branch of the Armed Forces of the United States and who dies while on active duty.

“Surviving domestic partner” means the lawful surviving registered domestic partner of a veteran or serviceperson, while a resident of this State, who has not entered into a new registered domestic partnership.

“Surviving spouse” means the surviving lawful wife or husband of any of the following, while a resident of this State, who has remained unmarried; that is, widowed/widowed.

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

“Tax year” means the particular calendar year in which the general property tax is due and payable.

“Veteran” means any citizen and resident of this State honorably discharged or released under honorable circum-