

**§653. Estates of veterans**

The following estates of veterans are exempt from taxation: [PL 1973, c. 66, §5 (AMD).]

**1. Estates of veterans and servicemen.**

A. [PL 1973, c. 66, §6 (RP).]

B. [PL 1973, c. 66, §6 (RP).]

C. The estates up to the just value of \$6,000, having a taxable situs in the place of residence, of veterans who served in the Armed Forces of the United States:

(1) During any federally recognized war period, including the Korean Conflict, the Vietnam War, the Persian Gulf War, the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or who were awarded the Armed Forces Expeditionary Medal, when they have reached the age of 62 years or when they are receiving any form of pension or compensation from the United States Government for total disability, service-connected or nonservice-connected, as a veteran. A veteran of the Vietnam War must have served on active duty after February 27, 1961 and before May 8, 1975. "Persian Gulf War" means service on active duty on or after August 2, 1990 and before or on the date that the United States Government recognizes as the end of that war period; or

(2) Who are disabled by injury or disease incurred or aggravated during active military service in the line of duty and are receiving any form of pension or compensation from the United States Government for total, service-connected disability.

The exemptions provided in this paragraph apply to the property of that veteran, including property held in joint tenancy with that veteran's spouse or held in a revocable living trust for the benefit of that veteran. [PL 2019, c. 501, §20 (AMD).]

C-1. The estates up to the just value of \$7,000, having a taxable situs in the place of residence of veterans who served in the Armed Forces of the United States during any federally recognized war period during or before World War I and who would be eligible for an exemption under paragraph C.

The exemption provided in this paragraph is in lieu of any exemption under paragraph C to which the veteran may be eligible and applies to the property of that veteran, including property held in joint tenancy with that veteran's spouse or held in a revocable living trust for the benefit of that veteran. [PL 1995, c. 368, Pt. CCC, §2 (AMD); PL 1995, c. 368, Pt. CCC, §11 (AFF).]

D. The estates up to the just value of \$6,000, having a taxable situs in the place of residence, of the unremarried widow or widower or minor child of any veteran who would be entitled to the exemption if living, or who is in receipt of a pension or compensation from the Federal Government as the widow or widower or minor child of a veteran.

The estates up to the just value of \$6,000, having a taxable situs in the place of residence, of the parent of a deceased veteran who is 62 years of age or older and is an unremarried widow or widower who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of that parent's child.

The exemptions provided in this paragraph apply to the property of an unremarried widow or widower or minor child or parent of a deceased veteran, including property held in a revocable living trust for the benefit of that unremarried widow or widower or minor child or parent of a deceased veteran. [PL 2007, c. 240, Pt. PPPP, §2 (AMD).]

D-1. The estates up to the just value of \$50,000, having a taxable situs in the place of residence, for specially adapted housing units, of veterans who served in the Armed Forces of the United

States during any federally recognized war period, including the Korean Conflict, the Vietnam War, the Persian Gulf War, the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or who were awarded the Armed Forces Expeditionary Medal, and who are paraplegic veterans within the meaning of 38 United States Code, Chapter 21, Section 2101, and who received a grant from the United States Government for any such housing, or of the unremarried widows or widowers of those veterans. A veteran of the Vietnam War must have served on active duty after February 27, 1961 and before May 8, 1975. "Persian Gulf War" means service on active duty on or after August 2, 1990 and before or on the date that the United States Government recognizes as the end of that war period. The exemption provided in this paragraph applies to the property of the veteran including property held in joint tenancy with a spouse or held in a revocable living trust for the benefit of that veteran. [PL 2019, c. 501, §21 (AMD).]

D-2. The estates up to the just value of \$7,000, having a taxable situs in the place of residence of the unremarried widow or widower or minor child of any veteran who would be entitled to an exemption under paragraph C-1, if living, or who is in receipt of a pension or compensation from the Federal Government as the widow or widower or minor child of a veteran, and who is the unremarried widow or widower or minor child of a veteran who served during any federally recognized war period during or before World War I.

The exemption provided in this paragraph is in lieu of any exemption under paragraph D to which the person may be eligible and applies to the property of that person, including property held in a revocable living trust for the benefit of that person. [PL 2003, c. 702, §3 (AMD).]

D-3. The estates up to the just value of \$7,000, having a taxable situs in the place of residence of the parent of a deceased veteran who is 62 years of age or older and is an unremarried widow or widower who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of that parent's child and who is receiving the pension or compensation from the Federal Government based upon the service-connected death of the parent's child during any federally recognized war period during or before World War I.

The exemption provided in this paragraph is in lieu of any exemption under paragraph D to which the person may be eligible and applies to the property of that person, including property held in a revocable living trust for the benefit of that person. [PL 2003, c. 702, §4 (AMD).]

E. The word "veteran" as used in this subsection means any person, male or female, who was on active duty in the Armed Forces of the United States and who, if discharged, retired or separated from the Armed Forces, was discharged, retired or separated under other than dishonorable conditions. [PL 2017, c. 170, Pt. B, §6 (AMD).]

F. An exemption may not be granted to any person under this subsection unless the person is a resident of this State. [PL 2007, c. 627, §21 (RPR).]

G. Any person who desires to secure exemption under this subsection shall make written application and file written proof of entitlement on or before the first day of April, in the year in which the exemption is first requested, with the assessors of the place in which the person resides. Notwithstanding Title 1, chapter 13, an application and proof of entitlement filed pursuant to this paragraph is confidential and may not be made available for public inspection. The application and proof of entitlement must be made available to the State Tax Assessor upon request. The assessors shall thereafter grant the exemption to any person who is so qualified and remains a resident of that place or until they are notified of reason or desire for discontinuance. [PL 2013, c. 546, §8 (AMD).]

H. A municipality granting exemptions under this subsection is entitled to reimbursement from the State of 90% of that portion of the property tax revenue lost as a result of the exemptions that exceeds 3% of the total municipal property tax levy, upon submission of proof in a form satisfactory

to the State Tax Assessor. Exemptions granted under this subsection that are reimbursable pursuant to section 661 are not eligible for reimbursement under this paragraph. [PL 2007, c. 627, §22 (AMD).]

I. No property conveyed to any person for the purpose of obtaining exemption from taxation under this subsection may be so exempt, except property conveyed between spouses, and the obtaining of exemption by means of fraudulent conveyance must be punished by a fine of not less than \$100 and not more than 2 times the amount of the taxes evaded by the fraudulent conveyance, whichever amount is greater. [PL 2017, c. 288, Pt. B, §7 (AMD).]

J. No person may be entitled to property tax exemption under more than one paragraph of this subsection. [PL 1989, c. 501, Pt. Z (AMD).]

K. In determining the local assessed value of the exemption, the assessor shall multiply the amount of the exemption by the ratio of current just value upon which the assessment is based as furnished in the assessor's annual return to the State Tax Assessor. [PL 1975, c. 550, §4 (AMD).]

[PL 2019, c. 501, §§20, 21 (AMD).]

**2. Cooperative housing corporations.** A cooperative housing corporation is entitled to an exemption to be applied against the valuation of property of the corporation that is occupied by qualifying shareholders. An application for exemption must include a list of all qualifying shareholders and any information required by the municipality to verify eligibility of qualifying shareholders and the applicable exemption amount. The application must be updated annually to reflect changes in eligibility. The exemption is equal to the total amount calculated under subsection 1 as if the qualifying shareholders were owners of the property. A cooperative housing corporation that receives an exemption pursuant to this section shall apportion the property tax reduction resulting from the exemption among the qualifying shareholders according to the proportion of the total exemption that each qualifying shareholder would be entitled to if the qualifying shareholder were the owner of property. Any supplemental assessment resulting from disqualification for exemption must be applied in the same manner against the qualifying shareholders for whom the disqualification applies. For the purposes of this subsection, the following terms have the following meanings.

A. "Cooperative housing corporation" means an entity organized for the purpose of owning residential real estate in which residents own shares that entitle them to inhabit a designated space within a residential dwelling. [PL 2007, c. 418, §1 (NEW).]

B. "Qualifying shareholder" means a person who is a shareholder in a cooperative housing corporation who would qualify for an exemption under subsection 1 if the person were the owner of the property. [PL 2007, c. 418, §1 (NEW).]

[PL 2007, c. 418, §1 (NEW).]

#### SECTION HISTORY

PL 1967, c. 67, §5 (AMD). PL 1967, c. 144 (AMD). PL 1969, c. 110, §§1,2 (AMD). PL 1969, c. 341 (AMD). PL 1969, c. 590, §67 (AMD). PL 1971, c. 368 (AMD). PL 1971, c. 544, §122A (AMD). PL 1973, c. 66, §§5,6 (AMD). PL 1975, c. 432, §3 (AMD). PL 1975, c. 550, §§1-4 (AMD). PL 1977, c. 407 (AMD). PL 1977, c. 569, §§1-3 (AMD). PL 1981, c. 133, §§1-4 (AMD). PL 1981, c. 214, §1 (AMD). PL 1981, c. 523, §1 (AMD). PL 1981, c. 698, §179 (AMD). PL 1985, c. 785, §A110 (AMD). PL 1989, c. 501, §Z (AMD). PL 1989, c. 502, §§A127,A128 (AMD). PL 1989, c. 878, §A104 (AMD). RR 1991, c. 2, §132 (COR). PL 1991, c. 824, §A72 (AMD). PL 1993, c. 395, §11 (AMD). PL 1993, c. 427, §§6,7 (AMD). PL 1993, c. 680, §A29 (AMD). PL 1993, c. 739, §§1-3 (AMD). PL 1995, c. 281, §10 (AMD). PL 1995, c. 368, §§CCC1-4 (AMD). PL 1995, c. 368, §CCC11 (AFF). PL 1995, c. 462, §A68 (AMD). PL 1999, c. 462, §§2,3 (AMD). PL 2001, c. 396, §13 (AMD). PL 2003, c. 702, §§1-4 (AMD). PL 2005, c. 519, §MMM1 (AMD). PL 2005, c. 519, §MMM2 (AFF). PL 2005, c. 622, §4 (AMD). PL 2007, c. 240, Pt. PPPP, §§1, 2 (AMD). PL 2007, c. 418, §1 (AMD). PL 2007, c. 437, §7 (AMD). PL 2007, c.

437, §22 (AFF). PL 2007, c. 627, §§21, 22 (AMD). PL 2013, c. 222, §1 (AMD). PL 2013, c. 471, §§1, 2 (AMD). PL 2013, c. 546, §8 (AMD). PL 2015, c. 353, §§1, 2 (AMD). PL 2017, c. 170, Pt. B, §6 (AMD). PL 2017, c. 288, Pt. B, §7 (AMD). PL 2019, c. 501, §§20, 21 (AMD).

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