

Adopted New Rules: N.J.A.C. 18:28

Total Real Property Tax Exemption for Permanently and Totally Disabled War Veterans, Surviving Spouses or Surviving Registered Domestic Partners of Disabled War Veterans, and Surviving Spouses or Surviving Registered Domestic Partners of Servicepersons

Proposed: May 15, 2006 at [38 N.J.R. 2105\(a\)](#).

Adopted: August 11, 2006 by Maureen Adams, Acting Deputy Director, Division of Taxation.

Filed: August 14, 2006 as R.2006 d.326, without change.

Authority: [N.J.S.A. 54:1-2](#) and [54:4-3.30](#) et seq.

Effective Date: September 18, 2006.

Expiration Date: September 18, 2011.

Summary of Public Comment and Agency Response:

No comments were received.

Full text of the adoption follows:

CHAPTER 28

TOTAL REAL PROPERTY TAX EXEMPTION FOR PERMANENTLY AND TOTALLY DISABLED WAR VETERANS, SURVIVING SPOUSES OR SURVIVING REGISTERED DOMESTIC PARTNERS OF DISABLED WAR VETERANS, AND SURVIVING SPOUSES OR SURVIVING REGISTERED DOMESTIC PARTNERS OF SERVICEPERSONS

SUBCHAPTER 1. DEFINITIONS

18:28-1.1 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):

Mission	Inception	Termination
Operation Northern/ Southern Watch*	August 27, 1992	Effective tax year 2006
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, as noted above, 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 exemption. The 14-day requirement for Bosnia and Herzegovina may be met by service in one or both operations for 14 days continuously or in aggregate. For Bosnia and Herzegovina combat zone also includes the airspace above those nations.