

ACTIVE DUTY DEFINED

To be referenced while completing:

Form: V.S.S. – Deduction Claim

Form: D.V.S.S.E. – Exemption Claim

405.04 Active Service in the United States Armed Forces.

When a service member is “called up” for duty he or she is considered mobilized or activated. Not all mobilized personnel are actually deployed. Deployment refers to the moving of personnel to military operations sites, usually overseas. Some mobilized personnel remain local. In most cases, written orders will state the call up authority and type of duty performed.

A Veteran Property Tax Deduction (or Exemption) applicant must have served full-time active duty in the Armed Forces of the United States. The Armed Forces of the United States includes:

1. Air Force
2. Army
3. Army Transport Command
4. Coast Guard
5. Marine Corps
6. Navy
7. Women’s Army Corps (As of July 1, 1943)
8. Regularly established women’s auxiliary units of the Coast Guard, Marine Corps, and Navy, together with Nurses, when on active duty with any of the above listed military service branches.

Reserve Unit Personnel of the following units when detailed for and on active duty with the above listed service branches are also included:

1. Air Force Enlisted Reserve
2. Coast Guard Regular Reserve
3. Coast Guard Reserve
4. Dental Reserve Corps of the Navy
5. Enlisted Reserve Corps
6. Marine Corps Reserve
7. Marine Corps Reserve Force
8. Medical Reserve Corps of the Army
9. Medical Reserve Corps of the Navy
10. National Naval Volunteers
11. National Guard of the United States
 - a. Air National Guard of the United States
 - b. Army National Guard of the United States
12. Naval Auxiliary Reserve
13. Naval Militia
14. Naval Reserve
15. Naval Reserve Force
16. Officers’ Reserve Corps of the Air Force
17. Officers’ Reserve Corps of the Army
18. Officers’ Reserve Corps of the Navy
19. Organized Reserve
20. Public Health Service
21. Regular Army Reserve
22. Reserve Corps of the Public Health Service
23. Reserve Officers Training Corps
24. United States Maritime Service or Merchant Marines (during World War II only)
25. United States Army Transport Service (Transportation Corps during World War II)
26. United States Naval Transportation Service (during World War II)

405.05 Ineligible Service.

“Active duty for training” or “field training” as a member of a Reserve Component of the Armed Forces of the United States during the pendency of the Vietnam conflict is not considered “active duty” or “active service,” and such military service is not eligible military service for purposes of receiving Veterans Tax Deductions and Exemptions. In a 1973 Deputy Attorney General opinion, excerpting the Military and Veterans Law, N.J.S.A. 38A1-1(i) “**Active duty**” is defined as full time duty in the active military service of the United States, other than active duty for training.

“**Active duty for training**” is defined as “full time duty in the active military service of the United States with or without pay for training purposes, including the initial period of training required by 10 U.S.C. 511(d) for enlisted members of the Army National Guard of the United States and Army Reserve and, with respect to the Army Reserve annual training, attendance at Army service schools...field training exercises or maneuvers under 10 U.S.C. 672(b), 672(d) or 673.”

“**Annual training**” is defined by the Army Regulation to mean “a period of full time training duty for members of the Army National Guard and a period of active duty for training for members of the Army Reserve required to be performed each calendar year, including duty performed at summer encampments, and field exercises and maneuvers.” The provisions of 10 U.S.C. Si 1(d), Reserve Enlistment Program of 1963, state that each person enlisted in a reserve component program shall perform an initial period of active duty for training of not less than four months to commence, so far as practicable, within 180 days after the date of enlistment. See also: 32 U.S.C. 502.

Duty performed by a member of the organized militia other than active duty or active duty for training is characterized as “**inactive duty training.**”

N.J.S.A. 38A: 1-6 provides “Federal laws and regulations relating to and governing the Armed Forces of the United States shall insofar as the same are applicable and not inconsistent with the State Constitution, apply to and govern the military forces of this State.”

In Township of Dover v. Scuorzo, the Superior Court of New Jersey, Appellate Division, held that the term “active service in time of war” was not self-defining and unambiguous. The Director of the Division of Taxation’s construction was reasonable and the court must defer to that construction. Therefore, “active duty for training” as a member of the Reserves or National Guard is not a qualifying service for purposes of New Jersey property tax benefits. However, Guard and Reserve members may qualify for benefits when they are called into active service or deployed by Presidential or Congressional Order.