

[Second Reprint]  
**ASSEMBLY, No. 3466**

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**STATE OF NEW JERSEY**  
**217th LEGISLATURE**

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INTRODUCED MARCH 7, 2016

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**SYNOPSIS**

Revises application deadline for homestead property tax reimbursement program.

**CURRENT VERSION OF TEXT**

As reported by the Senate Budget and Appropriations Committee on December 4, 2017, with amendments.

(Sponsorship Updated As Of: 12/8/2017)

1 AN ACT concerning the application deadline for the homestead  
2 property tax reimbursement and amending P.L.1997, c.348.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State  
5 of New Jersey:

6

7 1. Section 3 of P.L.1997, c.348 (C.54:4-8.70) is amended to read  
8 as follows:

9 3. An application for a homestead property tax reimbursement  
10 hereunder shall be filed with the director annually **[**on or before June  
11 **1]** beginning April 1 and ending October <sup>1</sup>**[1]** 31<sup>1</sup> of the year  
12 following the year for which the claim is being made and shall reflect  
13 the prerequisites for a homestead property tax reimbursement on  
14 December 31 of the tax year for which the claim is being made;  
15 provided, however, that the director may, by rule, designate a later  
16 date as the date by which the application shall be filed or waive the  
17 requirement for filing an annual application for any year or years  
18 subject to any limitations and conditions the director may deem  
19 appropriate. The application shall be on a form prescribed by the  
20 director and provided for the use of applicants hereunder. Each  
21 applicant making a claim for a homestead property tax reimbursement  
22 under this act shall provide, if required by the director, to the director a  
23 copy of his or her current year property tax bill or current year site fee  
24 bill on the homestead constituting that person's principal residence and  
25 a copy of his or her property tax bill for the base year or site fee bill  
26 for the base year on the same homestead, or other equivalent proof as  
27 permitted by the director.

28 It shall be the duty of every eligible claimant to inform the director  
29 of any change in his or her status or homestead which may affect his or  
30 her right to continuance of the homestead property tax reimbursement.

31 If an eligible claimant receives an additional homestead property  
32 tax reimbursement to which the claimant was not entitled or greater  
33 than the reimbursement to which the claimant was entitled, the director  
34 <sup>2</sup>shall permit the claimant to enter into an installment payment  
35 agreement for a reasonable period of time that will enable the  
36 claimant to completely satisfy the amount of the reimbursement  
37 paid to which the claimant was not entitled. If the claimant does  
38 not enter into an installment payment agreement, the director<sup>2</sup> may,  
39 in addition to all other available legal remedies, offset such amount  
40 against a gross income tax refund or amount due pursuant to P.L.1990,  
41 c.61.

42 (cf: P.L.2017, c.207, s.3)

43

44 2. This act shall take effect immediately.

**EXPLANATION** – Matter enclosed in bold-faced brackets **[ thus ]** in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

<sup>1</sup>Assembly ASL committee amendments adopted May 19, 2016.

<sup>2</sup>Senate SBA committee amendments adopted December 4, 2017.