

[Second Reprint]
ASSEMBLY, No. 3466

STATE OF NEW JERSEY
217th LEGISLATURE

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: 1/9/2018)

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 ¹**[1]** 31¹ 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 ²shall 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 director² 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:

¹Assembly ASL committee amendments adopted May 19, 2016.

²Senate SBA committee amendments adopted December 4, 2017.