

# New Jersey State Legislature Joint Legislative Committee on Constitutional Reform and Citizens' Property Tax Constitutional Convention

## RESEARCH RESOURCES

### I. INTRODUCTION AND OVERVIEW

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- *Legislation Establishing the Temporary Joint Committee*  
Office of Legislative Services, July 2006
- *Property Tax, State and Local Taxes and the New Jersey Constitution – Power Point Presentation* *Supplemental Slides*  
Office of Legislative Services, August 2006
- *Henry A. Coleman, Tax Reform in New Jersey: The Commission Approach*  
New Jersey Municipalities, April 2003

### II. CONSTITUTIONAL CONVENTION AND REFORM

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- *Finding a Fairer System: A Plan to Hold A Property Tax Convention*  
The Report of the Property Tax Convention Task Force to the Governor and the Legislature, December 2004
- *The New Jersey State Constitution and Taxing, Spending, and Borrowing*  
Robert F. Williams and G. Alan Tarr, New Jersey Constitutional Reform, Background Paper 4, May 2004
- *Selected Legislation Pending Before the 212th Legislature*  
Office of Legislative Services, July 2006

### III. PROPERTY TAXES: BACKGROUND AND OVERVIEW

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- *A Guide to Property Taxes: The Role of Property Taxes in State and Local Finances*  
Mandy Rafool, National Conference of State Legislatures, August 2004
- *The Property Tax in Perspective, 1965-1975*  
J. Gilbert Deardorff, A Report to the Taxation Committee of the General Assembly, May 1976
- *The Uniformity Clause and Real Property Assessment*  
Office of Legislative Services, Background Report Number 25, January 2000

## RESEARCH RESOURCES

- *The Revaluation of Real Property: Answers to Frequently Asked Questions About the Revaluation Process*  
Office of Legislative Services, Background Report Number 119, April 2005
- *The Assessment of Real Property: Answers to Frequently asked Questions*  
Office of Legislative Services, Background Report Number 120, April 2005
- *The Veterans' Property Tax Deduction*  
Office of Legislative Services, Background Report Number 12, September 2005
- *The Senior Citizens' and Disabled Persons' Property Tax Deduction*  
Office of Legislative Services, Background Report Number 34, September 2005
- *The Homestead Property Tax Reimbursement Program*  
Office of Legislative Services, Background Report Number 71, November 2005
- *New Jersey's Farmland Assessment Act: A Primer on Basic Requirements*  
New Jersey Department of Agriculture, October 2001

## IV. PROPERTY TAX RELIEF: PAST AND PRESENT

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- *Excerpts of Discussions and Testimony on Constitutional Property Tax Provisions from the State of New Jersey Constitutional Convention of 1947*
- *Tax Equity and Tax Relief: Property, Sales, Corporation and Death Taxes*  
Twelfth Report of the Commission on State Tax Policy, May 1968
- *The Property Tax*  
Part II of the Report of the New Jersey Tax Policy Committee, February 1972
- *A Master Plan for Tax Reform: Tax Reform in New Jersey*  
Governor William T. Cahill, Address to the Legislature, May 1972
- *The Report of the New Jersey Commission on Government Costs and Tax Policy*  
Summary Recommendations and Subcommittee Reports, December 1977
- *The Report of the Property Tax Commission*  
Report of Recommendations to Governor Christine Todd Whitman, September 1998
- *State Options for Replacing Local Property Taxes*  
Office of Legislative Services, Background Report Number 127, October 2005
- *Local Tax Base Sharing: An Incentive for Intergovernmental Cooperation*  
Geoffrey K. Turnbull, Fiscal Research Program Report 75, October 2002

## RESEARCH RESOURCES

- *Fundamental Property Tax Reform: Land Use Implications of New Jersey's Tax Debate*  
Christopher Jones, Regional Plan Association, October 2005
- *Fundamental Property Tax Reform II: A Guide for Evaluating Proposals*  
Christopher Jones and Alexis Perrotta, Regional Plan Association, May 2006
- *Comprehensive Property Tax Reform for New Jersey*  
Christopher Jones and Alexis Perrotta, Regional Plan Association, July 2006
- *Welcoming Families Back: Schools, Housing and the End of "Fiscal Zoning"*  
Fundamental Property Tax Reform: Land Use, Regulatory and Fiscal Reform in New Jersey, Regional Plan Association, March 2005
- *Should Land and Buildings Be Taxed Differently?*  
Fundamental Property Tax Reform: Land Use, Regulatory and Fiscal Reform in New Jersey, Regional Plan Association, March 2005
- *Free New Jersey: The Burden of Property Tax Exemptions*  
Donald A. Krueckeberg, New Jersey Policy Perspective, December 2004
- *Fair Immediate Responsible Simplified Tax Relief: A First for New Jersey*  
Charles R. Lyons and Eric B. Schnurer, New Jersey Policy Perspective, March 2000
- *Property Tax Reform: Smart Growth Recommendations from New Jersey Future*  
Eric Wilkinson, New Jersey Future, September 2003
- *Let the People Speak: Report of the Citizens Tax Assembly, I-III*  
New Jersey Coalition for the Public Good, [February 2004](#), [June 2004](#), [February 2005](#)

## V. STATE TAX COMPARISONS AND REVENUE INFORMATION

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- *Taxes of the State of New Jersey*  
New Jersey Division of Taxation, August 2005
- *Dedication of Tax Revenue in New Jersey*  
Office of Legislative Services, Background Report Number 81, January 2003
- *New Jersey Tax Revenue Trends and the Growing Importance of the Gross Income Tax*  
Office of Legislative Services, Background Report Number 75, January 2003
- *New Jersey State and Local Expenditure and Revenue Policy Commission: Summary Final Report*  
New Jersey State and Local Expenditure and Revenue Policy Commission, July 1988

## RESEARCH RESOURCES

- *Comparing the 50 States' Combined State/Local Tax Burdens*  
The Tax Foundation, 2006
- *Who Pays: A Distributional Analysis of the Tax Systems in All 50 States*  
The Institute on Taxation and Economic Policy, January 2003
- *Miscellaneous State Taxes: Selected Comparisons and Statistics*  
Office of Legislative Services, July 2006
- *Property Tax Solutions*  
Monmouth University Polling Institute, July 2006
- *Runaway Pay*  
The Record, North Jersey Media Group, Inc., July 2006