ASSEMBLY CONCURRENT
RESOLUTION No. 32

STATE OF NEW JERSEY
216th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2014 SESSION

Sponsored by:
Assemblyman JON M. BRAMNICK
District 21 (Morris, Somerset and Union)
Assemblywoman NANCY F. MUNOZ
District 21 (Morris, Somerset and Union)

Co-Sponsored by:
Assemblywoman Handlin

SYNOPSIS
Proposes constitutional amendment to extend property tax deduction or exemption to qualified veterans who lease land in unincorporated communities.

CURRENT VERSION OF TEXT
Introduced Pending Technical Review by Legislative Counsel
ACR32 BRAMNICK, N.MUNOZ

A CONCURRENT RESOLUTION proposing to amend Article VIII, Section I, paragraph 3 of the Constitution of the State of New Jersey.

BE IT RESOLVED by the General Assembly of the State of New Jersey (the Senate concurring):

1. The following proposed amendment to the Constitution of the State of New Jersey is hereby agreed to:

PROPOSED AMENDMENT

Amend Article VIII, Section I, paragraph 3 to read as follows:

3. Any citizen and resident of this State now or hereafter honorably discharged or released under honorable circumstances from active service, in time of war or other emergency as, from time to time, defined by the Legislature, in any branch of the Armed Forces of the United States shall be entitled, annually to a deduction from the amount of any tax bill for taxes on real and personal property, or both, including taxes attributable to a residential unit held by a stockholder in a cooperative or mutual housing corporation, and taxes attributable to a leasehold interest in an unincorporated community, as may be defined by law, in the sum of $50 or if the amount of any such tax bill shall be less than $50, to a cancellation thereof, except that the deduction or cancellation shall be $100 in tax year 2000, $150 in tax year 2001, $200 in tax year 2002 and $250 in each tax year thereafter. The deduction or cancellation shall not be altered or repealed. Any person hereinabove described who has been or shall be declared by the United States Department of Veterans Affairs, or its successor, to have a service-connected disability, shall be entitled to such further deduction from taxation as from time to time may be provided by law. The surviving spouse of any citizen and resident of this State who has met or shall meet his or her death on active duty in time of war or of other emergency as so defined in any such service shall be entitled, during her widowhood or his widowerhood, as the case may be, and while a resident of this State, to the deduction or cancellation in this paragraph provided for honorably discharged veterans and to such further deduction as from time to time may be provided by law. The surviving spouse of any citizen and resident of this State who has had or shall hereafter have active service in time of war or of other emergency as so defined in any branch of the Armed Forces of the United States and who died or shall die while on active duty in any branch of the Armed Forces of the United States, or who has been or may

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.
hereafter be honorably discharged or released under honorable circumstances from active service in time of war or of other emergency as so defined in any branch of the Armed Forces of the United States shall be entitled, during her widowhood or his widowerhood, as the case may be, and while a resident of this State, to the deduction or cancellation in this paragraph provided for honorably discharged veterans and to such further deductions as from time to time may be provided by law.

(cf: Article VIII, Section I, paragraph 3 amended effective December 2, 1999)

2. When this proposed amendment to the Constitution is finally agreed to pursuant to Article IX, paragraph 1 of the Constitution, it shall be submitted to the people at the next general election occurring more than three months after the final agreement and shall be published at least once in at least one newspaper of each county designated by the President of the Senate, the Speaker of the General Assembly and the Secretary of State, not less than three months prior to the general election.

3. This proposed amendment to the Constitution shall be submitted to the people at that election in the following manner and form:

There shall be printed on each official ballot to be used at the general election, the following:

a. In every municipality in which voting machines are not used, a legend which shall immediately precede the question as follows:

If you favor the proposition printed below make a cross (X), plus (+), or check (✓) in the square opposite the word "Yes." If you are opposed thereto make a cross (X), plus (+) or check (✓) in the square opposite the word "No."

b. In every municipality the following question:
<table>
<thead>
<tr>
<th></th>
<th>CONSTITUTIONAL AMENDMENT EXTENDING VETERANS PROPERTY TAX DEDUCTION AND EXEMPTION TO QUALIFIED VETERANS WHO LEASE LAND IN UNINCORPORATED COMMUNITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td>Do you approve amending the Constitution to allow qualified veterans who lease land in unincorporated communities the same property tax deduction or exemption given to veterans who own land?</td>
</tr>
<tr>
<td>NO</td>
<td>INTERPRETIVE STATEMENT</td>
</tr>
<tr>
<td></td>
<td>Currently, the Constitution and State law give qualified veterans a property tax deduction or, if 100% disabled, an exemption for land that is owned by the veteran. This amendment would give qualified veterans who lease land in unincorporated communities the same deduction or exemption.</td>
</tr>
</tbody>
</table>

STATEMENT

If approved by the voters of this State, this proposed constitutional amendment would extend the $250 property tax deduction or property tax exemption to qualified veterans who lease land in unincorporated communities in New Jersey. Under current constitutional and statutory provisions, qualified veterans are entitled to a $250 property tax deduction on taxes attributable to a residential unit in a cooperative or mutual housing corporation, and 100% disabled veterans are entitled to a property tax exemption on their dwelling house and the lot or curtilage where same is erected. However, this deduction or exemption does not extend to qualified veterans who live in unincorporated communities and pay land rents to their associations in lieu of property taxes to the municipality in which they reside.