ASSEMBLY CONCURRENT
RESOLUTION No. 55

STATE OF NEW JERSEY
216th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2014 SESSION

Sponsored by:
Assemblyman BOB ANDRZEJczak
District 1 (Atlantic, Cape May and Cumberland)

SYNOPSIS
Proposes constitutional amendment to authorize municipalities to provide additional $250 veterans’ property tax deduction.

CURRENT VERSION OF TEXT
Introduced Pending Technical Review by Legislative Counsel
A CONCURRENT RESOLUTION proposing to amend Article VIII, Section I, paragraph 3 of the New Jersey Constitution.

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 agreed to:

PROPOSED AMENDMENT

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

PROPOSED AMENDMENT

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

PROPOSED AMENDMENT

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

3. a. 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, 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 The deduction or cancellation shall not be altered or repealed.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 Veterans Administration, 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 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 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 and

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.
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.

b. The Legislature shall enact a law authorizing the governing body of a municipality to annually adopt an ordinance to provide an additional property tax deduction of $250 for that tax year to any person authorized to receive the $250 property tax deduction provided under subparagraph a. of this paragraph. The Legislature shall be prohibited from appropriating funds for the purpose of reimbursing a municipality electing to provide the additional deduction authorized under this subparagraph for the amount of additional deductions permitted under this subsection.

(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:
### MUNICIPAL OPTION $250 VETERANS’ PROPERTY TAX DEDUCTION

Do you approve the amendment to Article VIII, Section I, paragraph 3 of the New Jersey Constitution, that requires the Legislature to give municipalities the option to provide an additional property tax deduction of $250 to certain honorably discharged veterans? The additional $250 deduction, which would be renewable each year by the municipality, would be paid for by the municipal taxpayers, not by the State.

### INTERPRETIVE STATEMENT

This constitutional change would allow each city or town to adopt a local law giving an extra $250 property tax break to the veterans living there who are eligible for the State’s $250 veterans’ property tax deduction. The local law would have to be adopted again every year before the local veterans could receive the additional $250 deduction. The State would not be allowed to pay for the extra tax break, so the cost of the additional $250 deduction would have to be paid by local property taxpayers.

### STATEMENT

If approved by the voters of the State, this proposed constitutional amendment would require the Legislature to adopt a law permitting a municipal governing body to annually adopt an ordinance providing, at the municipality’s own expense, an additional $250 property tax exemption for that tax year to the honorably discharged veterans of war or other emergencies in that municipality who are eligible for the $250 property tax deduction provided under the New Jersey Constitution. The proposed amendment also prohibits the Legislature from appropriating State funds to provide any reimbursement of the cost of this optional property tax deduction to municipalities that adopt ordinances granting it. The cost of this optional property tax deduction for veterans must be borne by local property taxpayers.