ASSEMBLY CONCURRENT RESOLUTION No. 56

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)

Co-Sponsored by:
Assemblywoman Gove, Assemblymen Rumpf, DeAngelo and Diegnan

SYNOPSIS
Proposes constitutional amendment to grant total property tax exemption to honorably discharged permanently and totally disabled peacetime veterans.

CURRENT VERSION OF TEXT
Introduced Pending Technical Review by Legislative Counsel

(Sponsorship Updated As Of: 10/10/2014)
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:

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, 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 The deduction or cancellation shall not be altered or repealed.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 Health Administration within 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 subparagraph 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

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.
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 subparagraph provided for honorably discharged veterans and to such further deductions as from time to time may be provided by law.

b. Any citizen and resident of this State now or hereafter honorably discharged or released under honorable circumstances from active service in any branch of the Armed Forces of the United States, who did not serve during time of war or other emergency, who has been or shall be declared by the Veterans Health Administration within the United States Department of Veterans Affairs, or its successor, to have a one hundred percent service-connected, permanent and total disability, shall be entitled to a total property tax exemption on his or her primary residence.

The surviving spouse of any such citizen and resident of this State shall be entitled, during her widowhood or his widowerhood, as the case may be, and while a resident of this State, to the total property tax exemption authorized by this subparagraph.

(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:
|   | TOTAL PROPERTY TAX EXEMPTION FOR PERMANENTLY AND TOTALLY DISABLED NON-WARTIME VETERANS AND THEIR SURVIVING SPOUSES
Do you approve the proposed amendment to Article VIII, Section I, paragraph 3 of the New Jersey Constitution, agreed to by the Legislature, that would provide a total property tax exemption, on the primary residence, to honorably discharged veterans who served in the United States Armed Forces during peacetime, and who are declared by the Veterans Health Administration within the United States Department of Veterans Affairs to have a one hundred percent service-connected, permanent and total disability, and to their surviving spouses?

| YES |

|   | INTERPRETIVE STATEMENT
Under this proposed amendment to the Constitution, honorably discharged veterans of the United States Armed Forces who are permanently and totally disabled while serving during peacetime will not be required to pay any property taxes on their primary residence. A primary residence is a person’s home. In order to qualify, a veteran must have a permanent and total disability that is entirely caused by the veteran’s service in the armed forces, as determined by the United States Department of Veterans Affairs. If a veteran receiving the property tax exemption dies, the exemption will be transferred to the veteran’s surviving spouse. Currently, only honorably discharged veterans who are permanently and totally disabled during active service in time of war and their surviving spouses qualify for a total property tax exemption on their homes. The proposed amendment also updates the name of the federal department concerned with the needs of veterans in the existing constitutional language.

| NO |
This proposed constitutional amendment would provide to State residents who are honorably discharged veterans who did not serve during time of war or other emergency and who are declared by the Veterans Health Administration within the United States Department of Veterans Affairs, or its successor, to have a one hundred per cent service-connected, permanent and total disability, a total property tax exemption on their primary residence. If a veteran receiving the property tax exemption dies, the exemption would be transferred to the veteran’s surviving spouse upon the death of the veteran.

The proposed amendment would also update the name of the federal department concerned with the needs of veterans in the existing constitutional provision.