SENATE CONCURRENT RESOLUTION No. 66

STATE OF NEW JERSEY
216th LEGISLATURE

INTRODUCED FEBRUARY 27, 2014

Sponsored by:
Senator JEFF VAN DREW
District 1 (Atlantic, Cape May and Cumberland)

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

CURRENT VERSION OF TEXT
As introduced.
A CONCURRENT RESOLUTION proposing to amend Article VIII, Section I, paragraph 3 of the New Jersey Constitution.

BE IT RESOLVED by the Senate of the State of New Jersey (the General Assembly 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. 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 The deduction or cancellation shall not be altered or repealed.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 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 honorable circumstances from active service in time of war or of

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.
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 amending the Constitution
to exempt from property tax the homes of
some peacetime veterans? To qualify, a
veteran must be honorably discharged and
have a 100% service connected, permanent
and total disability. The tax exemption also
would be given to the surviving spouses of
these veterans.

INTERPRETIVE STATEMENT
This amendment would exempt from
property tax the homes of certain veterans
who served during peacetime. Such
veterans who were honorably discharged
and were permanently and totally disabled
during their service would not be required to
pay any property tax on their homes. If the
veteran died, the surviving spouse would
receive the exemption if not remarried.

STATEMENT
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.