

**SENATE CONCURRENT  
RESOLUTION No. 54**

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**STATE OF NEW JERSEY**

**218th LEGISLATURE**

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INTRODUCED JANUARY 25, 2018

**Sponsored by:**

**Senator NILSA CRUZ-PEREZ**

**District 5 (Camden and Gloucester)**

**Co-Sponsored by:**

**Senator A.R.Bucco**

**SYNOPSIS**

Proposes constitutional amendment permitting certain veterans and their surviving spouses to receive enhanced homestead rebate amounts similar to the homestead rebate amounts allowed for senior and disabled residents.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 3/23/2018)**

SCR54 CRUZ-PEREZ

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1 A CONCURRENT RESOLUTION proposing to amend Article VIII,  
2 Section I, paragraph 5 of the Constitution of New Jersey.

3  
4 BE IT RESOLVED by the Senate of the State of New Jersey (the  
5 General Assembly concurring):

6  
7 1. The following proposed amendment to the Constitution of  
8 the State of New Jersey is agreed to:

9  
10 PROPOSED AMENDMENT

11  
12 Amend Article VIII, Section I, paragraph 5 to read as follows:

13 5. The Legislature may adopt a homestead statute which  
14 entitles homeowners, residential tenants and net lease residential  
15 tenants to a rebate or a credit of a sum of money related to property  
16 taxes paid by or allocable to them at such rates and subject to such  
17 limits as may be provided by law. Such rebates or credits may  
18 include a differential rebate or credit to citizens and residents who  
19 are of the age of 65 or more years, or less than 65 years of age who  
20 are permanently and totally disabled according to the provisions of  
21 the Federal Social Security Act, or are 55 years of age or more and  
22 the surviving spouse of a deceased citizen or resident of this State  
23 who during his lifetime received, or who, upon the adoption of this  
24 amendment and the enactment of implementing legislation, would  
25 have been entitled to receive a rebate or credit related to property  
26 taxes. Such rebates or credits may further include the same  
27 differential rebate or credit to citizens and residents who are  
28 veterans now or hereafter honorably discharged or released under  
29 honorable circumstances from active service, in time of war or other  
30 emergency as, from time to time, defined by the Legislature, in any  
31 branch of the Armed Forces of the United States, and to the  
32 surviving spouse of any such citizen and resident of this State,  
33 during her widowhood or his widowerhood, as the case may be, and  
34 while a resident of this State, to which the veteran spouse was  
35 entitled, and to the surviving spouse of any citizen and resident of  
36 this State, who has had or shall hereafter have active service in time  
37 of war or of other emergency as so defined in any branch of the  
38 Armed Forces of the United States and who died or shall die while  
39 on such active duty in any branch of the Armed Forces of the  
40 United States, during her widowhood or his widowerhood, as the  
41 case may be.

42 (cf: Article VIII, Section I, paragraph 5 effective December 2,  
43 1976)

44  
45 2. When this proposed amendment to the Constitution is finally

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.

**SCR54 CRUZ-PEREZ**

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

8

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

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

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

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

20 b. In every municipality the following question:

1

	YES	<p>PERMITS INCREASE IN VETERANS' HOMESTEAD REBATES</p> <p>Do you approve the amendment to the New Jersey Constitution permitting homestead property tax rebates, currently allowed in a differential amount for certain senior citizens and disabled citizens, to be allowed in the same differential homestead rebate amount to: (1) citizens and residents who are veterans now or hereafter honorably discharged or released under honorable circumstances from active service, in time of war or other emergency as is, from time to time, defined by the Legislature, in any branch of the Armed Forces of the United States, (2) the surviving spouse of any such citizen and resident of this State, during her widowhood or his widowerhood, as the case may be, and while a resident of this State, to which the veteran spouse was entitled, and (3) 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 such active duty in any branch of the Armed Forces of the United States, during her widowhood or his widowerhood, as the case may be?</p>
	NO	<p>INTERPRETIVE STATEMENT</p> <p>This constitutional amendment allows any State resident who is an honorably discharged United States Armed Forces war veteran, an unmarried surviving spouse of such a war veteran, or an unmarried surviving spouse of a serviceperson who died while on active duty in time of war to receive the same larger homestead property tax rebate as is allowed for eligible senior citizens and disabled citizens.</p>

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## STATEMENT

This concurrent resolution proposes to amend the State Constitution's homestead rebate provision to allow honorably discharged United States Armed Forces war veterans, their unmarried surviving spouses, and unmarried surviving spouses of United States military personnel who died while on active duty in time of war to receive the same larger homestead property tax rebate as is allowed for eligible senior citizens and disabled citizens. The State Constitution currently allows for a differential homestead property tax rebate to be paid to homestead owners or residential tenants who are senior citizens and disabled citizens. Under the "New Jersey School Assessment Valuation Exemption Relief and Homestead Property Tax Rebate Act" (NJ SAVER and Homestead Rebate Act), P.L.1999, c.63, approximately 125,000 senior tenants and disabled tenants were eligible for an annual Homestead Rebate benefit of up to \$500 that averaged for these claimants about \$410. Under that act, if the NJ SAVER provisions produce a greater benefit than the homestead rebate, the greater NJ SAVER rebate is paid.

Under this constitutional amendment, and companion implementing legislation, approximately 200,000 war veterans or their surviving spouses would be eligible to also receive the greater of the "circuit-breaker" type homestead rebate, currently available only to senior and disabled citizens, or the NJ SAVER rebate. The war veterans and their unmarried surviving spouses who would be eligible for the enhanced homestead rebate are the same war time military personnel who are eligible under the State Constitution for the veterans' \$250 real property tax deduction. While this \$250 deduction would continue to be extended to these veterans and their surviving spouses, the extension of the enhanced homestead rebate will provide a long overdue increase in personal property tax relief for this well-deserving group of residents, who have not had any increase in their \$250 property tax deduction since it was last increased to \$250 in 2003 pursuant to a 1999 constitutional amendment.