

ASSEMBLY CONCURRENT RESOLUTION No. 21

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1996 SESSION

By Assemblymen GIBSON, DiGAETANO and LeFevre

1 A CONCURRENT RESOLUTION proposing to amend Article VIII, Section I,  
2 paragraph 4 of the Constitution of the State of New Jersey.

3

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

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

9

10 PROPOSED AMENDMENT

11

12 Amend Article VIII, Section I, paragraph 4 to read as follows:

13 4. The Legislature may, from time to time, enact laws granting an annual  
14 deduction, from the amount of any tax bill for taxes on the real property, and  
15 from taxes attributable to a residential unit in a cooperative or mutual housing  
16 corporation, of any citizen and resident of this State of the age of 65 or more  
17 years, or any citizen and resident of this State less than 65 years of age who  
18 is permanently and totally disabled according to the provisions of the Federal  
19 Social Security Act, residing in a dwelling house owned by him which is a  
20 constituent part of such real property, or residing in a dwelling house owned  
21 by him which is assessed as real property but which is situated on land owned  
22 by another or others, or residing as tenant-shareholder in a cooperative or  
23 mutual housing corporation, but no such deduction shall be in excess of  
24 \$160.00 with respect to any year prior to 1981, \$200.00 per year in 1981,  
25 \$225.00 per year in 1982, [and] \$250.00 per year in 1983 through 1996, and  
26 \$500.00 per year in 1997 and any year thereafter and such deduction shall be  
27 restricted to owners having an income not in excess of \$5,000.00 per year  
28 with respect to any year prior to 1981, \$8,000.00 per year in 1981,  
29 \$9,000.00 per year in 1982, [and] \$10,000.00 per year in 1983 through  
30 1996, and \$15,000.00 per year in 1997 and in any year thereafter, exclusive  
31 of benefits under any one of the following:

32 a. The Federal Social Security Act and all amendments and supplements

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is  
not enacted and intended to be omitted in the law.

Matter underlined thus is new matter.

1 thereto;

2 b. Any other program of the federal government or pursuant to any other  
3 federal law which provides benefits in whole or in part in lieu of benefits  
4 referred to in, or for persons excluded from coverage under, a. hereof  
5 including but not limited to the Federal Railroad Retirement Act and federal  
6 pension, disability and retirement programs; or

7 c. Pension, disability or retirement programs of any state or its political  
8 subdivisions, or agencies thereof, for persons not covered under a. hereof;  
9 provided, however, that the total amount of benefits to be allowed exclusion  
10 by any owner under b. or c. hereof shall not be in excess of the maximum  
11 amount of benefits payable to, and allowable for exclusion by, an owner in  
12 similar circumstances under a. hereof.

13 The surviving spouse of a deceased citizen and resident of the State who  
14 during his or her life received a deduction pursuant to this paragraph shall be  
15 entitled, so long as he or she shall remain unmarried and a resident of the same  
16 dwelling house situated on the same land with respect to which said deduction  
17 was granted, to the same deduction, upon the same conditions, with respect  
18 to the same real property or with respect to the same dwelling house which is  
19 situated on land owned by another or others, or with respect to the same  
20 cooperative or mutual housing corporation, notwithstanding that said surviving  
21 spouse is under the age of 65 and is not permanently and totally disabled,  
22 provided that said surviving spouse is 55 years of age or older.

23 Any such deduction when so granted by law shall be granted so that it will  
24 not be in addition to any other deduction or exemption, except a deduction  
25 granted under authority of paragraph 3 of this section, to which the said citizen  
26 and resident may be entitled, but said citizen and resident may receive in  
27 addition any homestead rebate or credit provided by law. The State shall  
28 annually reimburse each taxing district in an amount equal to one-half of the tax  
29 loss to the district resulting from the allowance of tax deductions pursuant to  
30 this paragraph.

31 (cf: Art.VIII, Sec.I, par.4; effective Dec. 8, 1988.)

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33 2. When this proposed amendment to the Constitution is finally agreed to  
34 pursuant to Article IX, paragraph 1 of the Constitution, it shall be submitted  
35 to the people at the next general election occurring more than three months  
36 after the final agreement and shall be published at least once in at least one  
37 newspaper of each county designated by the President of the Senate, the  
38 Speaker of the General

1 Assembly and the Secretary of State, not less than three months prior to the  
 2 general election.

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

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

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

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

14 b. In every municipality the following question:

15

16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	YES	<p style="text-align: center;">INCREASE IN PROPERTY TAX                  DEDUCTION AND ANNUAL INCOME                  LIMITATION FOR SENIOR CITIZENS                  AND PERSONS WHO ARE                  PERMANENTLY AND TOTALLY                  DISABLED</p> <p>Shall the amendment to Article VIII, Section I,                  paragraph 4 of the State Constitution, agreed to by                  the Legislature, authorizing the Legislature to                  increase from \$250 to \$500 the annual property                  tax deduction, and to increase from \$10,000 to                  \$15,000 the annual income limitation for eligibility                  to receive the \$500 deduction, from property taxes                  assessed against dwellings owned by certain                  citizens and residents of the State, of age 65 or                  older or permanently and totally disabled, be                  approved?</p>
34		INTERPRETIVE STATEMENT

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5	NO	This proposed constitutional amendment would
6		authorize an increase from \$250 to \$500 in the
7		annual deduction from property taxes assessed
8		against dwellings owned by certain citizens, 65
9		years or older, or by permanently and totally
		disabled residents. The proposed amendment
		would also increase from \$10,000 to \$15,000 the
		annual income limitation for eligibility to receive the
		annual deduction.

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11

12 Proposes constitutional amendment to increase amount of property tax  
13 deduction and annual income limitation for eligibility to receive property tax  
14 deduction for senior and disabled citizens.