

ASSEMBLY CONCURRENT RESOLUTION No. 37

STATE OF NEW JERSEY

Introduced Pending Technical Review by Legislative Counsel

PRE-FILED FOR INTRODUCTION IN THE 1996 SESSION

By Assemblywoman TURNER

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

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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 hereby agreed to:

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10 PROPOSED AMENDMENT

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12 Amend Article VIII, Section I by the addition of a new paragraph 8 to
13 read as follows:

14 8. The Legislature may, from time to time, enact laws entitling a citizen and
15 resident of this State of the age of 65 or more years, who has resided in this
16 State for at least the five previous consecutive years, and who resides: in a
17 dwelling house which is owned by that person and is a constituent part of that
18 person's real property; in a dwelling house owned by that person which is
19 assessed as real property but is situated on land owned by another or others;
20 as a tenant-shareholder in a cooperative or mutual housing corporation; or in
21 a condominium unit, which property is owned and used by that person as the
22 person's principal residence, to continue to pay real property taxes on such
23 real property in an amount no greater than the amount of real property taxes
24 due and payable to the county and each taxing district on that real property in
25 the year 1996, or if the citizen and resident becomes 65 years of age after
26 1996, in the year in which that person becomes 65 years of age. The
27 Legislature may limit the entitlement to those persons whose incomes do not
28 exceed such amounts as the Legislature may from time to time establish.

29 The State shall annually provide for reimbursement to the county and each
30 taxing district in an amount equal to the taxes not received by the county or
31 district as the result of the imposition of limits on the amount of real property
32 taxes that persons pay pursuant to this paragraph.

33 The surviving spouse of a deceased citizen and resident of this State who

1 during his or her life was entitled to a limit on payment of real property taxes
2 shall be entitled to the same tax limit, upon the same conditions, so long as the
3 surviving spouse shall remain unmarried and a resident of the same dwelling
4 house situated on the same land with respect to which the tax limit was
5 granted, with respect to the same real property or with respect to the same
6 dwelling house which is situated on land owned by another or others, or with
7 respect to the same unit of housing in a cooperative or mutual housing
8 corporation, or with respect to the same condominium unit, notwithstanding
9 that the surviving spouse is under the age of 65, provided that the surviving
10 spouse is 55 years of age or older.

11 Any limit on real property taxes, when so granted by law pursuant to this
12 paragraph, shall not be considered a deduction or exemption from real
13 property taxes for the purposes of any deduction, exemption or rebate to
14 which a citizen and resident may be otherwise entitled pursuant to this Article.
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16 2. When this proposed amendment to the Constitution is finally agreed to
17 pursuant to Article IX, paragraph 1 of the Constitution, it shall be submitted
18 to the people at the next general election occurring more than three months
19 after the final agreement and shall be published at least once in at least one
20 newspaper of each county designated by the President of the Senate, the
21 Speaker of the General Assembly and the Secretary of State, not less than
22 three months prior to the general election.
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24 3. This proposed amendment to the Constitution shall be submitted to the
25 people at that election in the following manner and form:

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

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

30 If you favor the proposition printed below make a cross (X), plus (+) or
31 check (O) in the square opposite the word "Yes." If you are opposed thereto
32 make a cross (X), plus (+) or check (O) in the square opposite the word "No."

33 b. In every municipality the following question:

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	<p>YES</p>	<p style="text-align: center;">SENIOR CITIZENS' ENTITLEMENT TO REAL PROPERTY TAX LIMIT</p> <p>Shall the amendment to Article VIII, Section I of the Constitution, agreed to by the Legislature, and authorizing the Legislature to enact laws entitling citizens and residents of this State of the age of 65 or more years who have resided in this State for at least the previous five consecutive years and who reside in certain dwelling houses owned by those persons as a principal residence, to a limit on the amount of real property taxes that those persons are obligated to pay, which extends such a benefit to a surviving spouse of such a resident, provided that the surviving spouse is 55 years of age or older, which allows the Legislature to establish a maximum income eligibility standard, and which provides for reimbursement by the State to the county and each taxing district for the amount of revenue not received by each taxing district, be approved?</p>
	<p>NO</p>	<p style="text-align: center;">INTERPRETIVE STATEMENT</p> <p>If approved, this proposed amendment to the Constitution would authorize the Legislature to enact laws to entitle certain senior citizens to a limit on the amount of real property tax they pay. A citizen 65 years of age or older would be required to pay only the amount of real property tax due and payable in the year 1996, or if that person becomes 65 years of age after 1996, in the year in which that person becomes 65 years of age. The senior citizen would be required to have been a resident of this State for at least the five previous consecutive years to be eligible for the real property tax limitation. The senior citizen also must reside: in a dwelling house which is owned by that person and is a constituent part of that person's real property; in a dwelling house owned by that person which is assessed as real property but is situated on land owned by another or others; as a tenant-shareholder in a cooperative or mutual housing corporation; or in a condominium. The property in which the citizen resides must be owned and used by that person as the person's principal residence. The proposed amendment also requires the Legislature to provide a similar entitlement to the surviving spouse of such a citizen if the surviving spouse is at least 55 years of age. In addition, the proposed amendment requires the State to provide for reimbursement to the county and each taxing district for the amount of tax revenue not received by the county or taxing district as a result of the limit placed on the real property taxes of eligible citizens. It also allows the Legislature to establish an income ceiling for eligibility for the property tax limitation.</p>

1 STATEMENT

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3 This proposed amendment to the Constitution would authorize the
4 Legislature to enact laws entitling certain senior citizens to a limit on the
5 amount of real property tax they pay. A citizen 65 years of age or older
6 would be required to pay only the amount of real property tax due and
7 payable in the year 1996, or if that person becomes 65 years of age after
8 1996, in the year in which that person becomes 65 years of age. The senior
9 citizen would be required to have been a resident of this State for at least the
10 five previous consecutive years to be eligible for the real property tax
11 limitation. The senior citizen also must reside: in a dwelling house which is
12 owned by that person and is a constituent part of that person's real property;
13 in a dwelling house owned by that person which is assessed as real property
14 but is situated on land owned by another or others; as a tenant-shareholder in
15 a cooperative or mutual housing corporation; or in a condominium. The
16 property in which the citizen resides must be owned and used by that person
17 as the person's principal residence. The proposed amendment also requires
18 the Legislature to provide a similar entitlement to the surviving spouse of such
19 a citizen if the surviving spouse is at least 55 years of age.

20 In addition, the proposed amendment requires the State to provide for
21 reimbursement to the county and each taxing district for the amount of tax
22 revenue not received by the county or taxing district as a result of the limit
23 placed on the real property taxes of eligible citizens. It also allows the
24 Legislature to establish an income ceiling for eligibility for the property tax
25 limitation.

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30 Proposes constitutional amendment to permit legislation to place limit on
31 property tax bill for certain senior citizens.