

ASSEMBLY RESOLUTION No. 51

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 5, 1996

By Assemblymen ROMANO, GREENWALD, Assemblywoman Buono, Assemblymen Wisniewski, Jones, Assemblywoman Gill, Assemblyman Doria, Assemblywoman Turner, Assemblymen Steele, Stanley, Barnes, Assemblywomen Friscia, Cruz-Perez, Weinberg, Assemblymen Cohen, Gusciora, Zisa, Garcia and Pascrell

1 AN ASSEMBLY RESOLUTION expressing the determination of the General
2 Assembly to fully fund for senior citizen, blind or disabled taxpayers the
3 homestead rebate program as set forth in the "Homestead Property Tax
4 Rebate Act of 1990," P.L.1990, c.61 (C.54:4-8.57 et seq.) for Fiscal
5 Year 1997.

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7 WHEREAS, The "Homestead Property Tax Rebate Act of 1990," P.L.1990,
8 c.61 (C.54:4-8.57 et seq.), begun on January 1, 1991, seeks to provide
9 individual property tax relief to homeowners and residential tenants in New
10 Jersey; and

11 WHEREAS, The "Homestead Property Tax Rebate Act of 1990" requires a
12 minimum rebate of \$150 or \$100 to a homeowner and \$65 or \$35 to a
13 tenant based upon gross income, or a rebate of up to \$500 based upon the
14 amount by which a homeowner's property tax, or 18% of a tenant's rent,
15 exceeds 5% of gross income; and

16 WHEREAS, The homestead rebate program as set forth in P.L.1990, c.61
17 provides fair and equitable property tax relief to homeowners and tenants
18 in New Jersey who bear the burden of ever-increasing property taxes; and

19 WHEREAS, In the Fiscal Year 1996 appropriations act, as in the
20 appropriations acts for preceding fiscal years, certain statutory criteria for
21 qualification under the homestead rebate program were modified and
22 replaced with new criteria set forth in the appropriations act to reduce the
23 number of certain taxpayers eligible for rebates and the amount of the
24 rebates themselves; and

25 WHEREAS, While the new criteria in the Fiscal Year 1996 appropriations act
26 eliminates rebates for homeowners and tenants with annual gross income
27 over \$40,000 and dramatically reduces the amount of the rebates received
28 by taxpayers with annual gross income under \$40,000, the criteria shields
29 taxpayers who are senior citizens or blind or disabled persons from the cuts
30 in the rebate program; and

1 **WHEREAS**, Approximately 625,077 senior citizen, blind or disabled
2 homeowners and tenants eligible under the "Homestead Property Tax
3 Rebate Act of 1990" received a rebate under the new criteria set forth in
4 the Fiscal Year 1995 appropriations act, resulting in approximately \$279
5 million in direct property tax relief for these residents of New Jersey with
6 an average rebate of \$446 per claim; and

7 **WHEREAS**, Certain legislative leaders have proposed publicly that they would
8 seek to dramatically reduce homestead rebates for certain senior citizen,
9 blind or disabled taxpayers in the Fiscal Year 1997 appropriations act,
10 thereby striking a serious financial blow upon the group of State residents
11 most vulnerable to ever-increasing property taxes; and

12 **WHEREAS**, Both the General Assembly and Senate of New Jersey should
13 affirm the Legislature's commitment to the terms of the "Homestead
14 Property Tax Rebate Act of 1990" as they apply to senior citizens, or blind
15 or disabled persons, by ensuring that the homestead rebate program is
16 appropriated sufficient funds for Fiscal Year 1997 so that the rebates to
17 which New Jersey residents who are senior citizens, blind or disabled are
18 statutorily entitled can be issued; now, therefore,

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20 **BE IT RESOLVED** by the General Assembly of the State of New Jersey:

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22 1. This House affirms its commitment to property tax relief as provided in
23 the "Homestead Property Tax Rebate Act of 1990," P.L.1990, c.61
24 (C.54:4-8.57 et seq.), and determines to appropriate sufficient funds for Fiscal
25 Year 1997 so that all senior citizen, blind or disabled homeowners and tenants
26 lawfully eligible under that act receive the homestead rebates to which they are
27 fairly, equitably and rightfully entitled.

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29 2. Duly authenticated copies of this resolution, signed by the Speaker of
30 the General Assembly and attested by the Clerk of the General Assembly,
31 shall be transmitted to the Governor and the President of the Senate.

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STATEMENT

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36 This resolution expresses the determination of General Assembly to fully
37 fund the homestead rebate program for Fiscal Year 1997 so that all senior
38 citizen, blind or disabled homeowners and tenants lawfully eligible under the
39 provisions of "Homestead Property Tax Rebate Act of 1990," P.L.1990, c.61
40 (C.54:4-8.57 et seq.), receive the homestead rebates to which they are fairly,
41 equitably and rightfully entitled.

42 Certain legislative leaders publicly have proposed a reduction in the the
43 homestead rebate program for senior citizen, blind or disabled taxpaying

1 homeowners or tenants for Fiscal Year 1997. This resolution affirms the
2 General Assembly's commitment to the property tax relief program set forth
3 in the "Homestead Property Tax Rebate Act of 1990" for the residents of this
4 State most vulnerable to ever- increasing property taxes.

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9 Expresses determination of General Assembly to fully fund for senior citizen,
10 blind or disabled taxpayers the homestead property tax rebate program for
11 Fiscal Year 1997.