

SENATE, No. 2293

STATE OF NEW JERSEY

INTRODUCED DECEMBER 1, 1997

By Senator SINGER

1 AN ACT concerning property tax vouchers for certain senior citizens,  
2 supplementing chapter 4 of Title 54 of the Revised Statutes and  
3 amending R.S.43:21-5.

4  
5 **BE IT ENACTED** by the Senate and General Assembly of the State  
6 of New Jersey:

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8 1. (New section) Sections 1 through 12 of this act shall be known  
9 and may be cited as the "Senior Property Tax Voucher Work  
10 Program."

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12 2. (New section) The Legislature finds and declares that:  
13 Property taxes remain one of the highest single expenses for State  
14 residents and are especially burdensome for seniors on fixed incomes.  
15 Retired and other senior residents possess many of the necessary  
16 clerical and professional skills needed for efficient running of school  
17 districts and municipal and county governments.

18 It is in the public interest to utilize the part-time talent and skills of  
19 State senior residents to help in the functioning of local government  
20 because it gets more people involved with their government and can  
21 lower property taxes by reducing the need for full-time employees.

22 Many of the State's senior residents would be motivated to perform  
23 services for their municipality, county or school district if, in return,  
24 their property tax liability could be reduced.

25  
26 3. (New section) A municipality, county or school district may, by  
27 ordinance or resolution, as appropriate, adopt a program permitting  
28 certain senior citizen residents of the county or taxing district to  
29 perform services for the county, municipality or school district in lieu  
30 of services which would normally be performed by municipal, county  
31 or school district employees. The ordinance or resolution shall contain  
32 criteria to be used by an appointing authority to measure relative  
33 financial need of seniors applying for the same position. The

**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 municipality, county or school district shall designate such residents  
2 recruited to perform services as "resident associates."  
3

4 4. (New section) A resident associate may be any bona fide  
5 resident of the county, municipality or school district, as appropriate,  
6 of age 60 or older at the time of application for a position. The  
7 resident associate shall be qualified by education or prior work  
8 experience to perform a particular service for the county, municipality  
9 or school district.  
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11 5. (New section) A resident associate may be recruited to fill, with  
12 substantially similar duties, any vacant position formerly held by a  
13 part-time or full-time employee which does not require certification  
14 from the State and that was not funded through a grant from private,  
15 State or federal sources.  
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17 6. (New section) A resident associate who performs services for  
18 the municipality, county or school district shall be awarded a voucher  
19 which may be used to offset the property taxes due on the residence  
20 of the resident associate within the county or taxing district, as  
21 applicable. For the purposes of this section, "property taxes due"  
22 means taxes duly assessed against the property, including any amounts  
23 due representing interest or penalties, and any amounts for which  
24 redemption payments may be made pursuant to Title 54 of the Revised  
25 Statutes. The property tax voucher shall not be transferrable. A  
26 voucher shall not be applied toward property taxes which become  
27 payable in a year succeeding the year in which the voucher is earned.  
28

29 7. (New section) Resident associates may be recruited to perform  
30 services only when a part-time or full-time position has been vacated  
31 in the county, municipality or school district. In the event more than  
32 one qualified applicant seeks to fill a position, the appointing authority  
33 of the county, municipality or school district shall give preference to  
34 the applicant who demonstrates the greatest financial need utilizing  
35 criteria set forth in the ordinance or resolution creating the program.  
36

37 8. (New section) A resident associate shall not be entitled to any  
38 benefits or compensation, except for the required withholding of taxes,  
39 other than a voucher to be used to offset the property tax liability of  
40 the property in the county or taxing district providing the voucher  
41 wherein the resident associate resides. The employer of a resident  
42 associate shall be responsible for withholding all federal or state taxes  
43 which may be required, and for contributions to the worker's  
44 compensation fund, and for submitting any such withheld taxes or  
45 contributions to the appropriate governmental agency.

1       9. (New section) A resident associate shall be paid with a property  
2 tax voucher at a rate of no more than half the annualized salary of a  
3 prior part-time or full-time municipal, county or school district  
4 employee, provided such amount is not less than the mandatory  
5 minimum wage amount established under State or federal law. That  
6 amount shall be pro-rated on the basis of an hourly wage so as to  
7 ensure that the resident associate service does not exceed the amount  
8 of the property tax owed for that year. The municipality, county or  
9 school district shall undertake such administrative and budgetary  
10 procedures as required to implement the purposes of this act.

11

12       10. (New section) This program may be used to help those  
13 residents whose property taxes are delinquent and against whose  
14 property foreclosure of a tax sale certificate has been initiated.

15

16       11. (New section) No resident associate shall be related to a  
17 municipal, county or school district elected official or employee.

18

19       12. (New section) Gross income shall not include those amounts,  
20 pursuant to P.L. , c. (now pending before the Legislature as this  
21 bill), which were contributed by an employer on behalf of an employee,  
22 withheld as taxes, or credited to an employee in the form of a voucher  
23 to be used to offset property taxes.

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25       13. R.S.43:21-5 is amended to read as follows:

26       43:21-5. An individual shall be disqualified for benefits:

27       (a) For the week in which the individual has left work voluntarily  
28 without good cause attributable to such work, and for each week  
29 thereafter until the individual becomes reemployed and works four  
30 weeks in employment, which may include employment for the federal  
31 government, and has earned in employment at least six times the  
32 individual's weekly benefit rate, as determined in each case. This  
33 subsection shall apply to any individual seeking unemployment benefits  
34 on the basis of employment in the production and harvesting of  
35 agricultural crops, including any individual who was employed in the  
36 production and harvesting of agricultural crops on a contract basis and  
37 who has refused an offer of continuing work with that employer  
38 following the completion of the minimum period of work required to  
39 fulfill the contract.

40       (b) For the week in which the individual has been suspended or  
41 discharged for misconduct connected with the work, and for the five  
42 weeks which immediately follow that week (in addition to the waiting  
43 period), as determined in each case. In the event the discharge should  
44 be rescinded by the employer voluntarily or as a result of mediation or  
45 arbitration, this subsection (b) shall not apply, provided, however, an  
46 individual who is restored to employment with back pay shall return

1 any benefits received under this chapter for any week of  
2 unemployment for which the individual is subsequently compensated  
3 by the employer.

4 If the discharge was for gross misconduct connected with the work  
5 because of the commission of an act punishable as a crime of the first,  
6 second, third or fourth degree under the "New Jersey Code of Criminal  
7 Justice," N.J.S.2C:1-1 et seq., the individual shall be disqualified in  
8 accordance with the disqualification prescribed in subsection (a) of this  
9 section and no benefit rights shall accrue to any individual based upon  
10 wages from that employer for services rendered prior to the day upon  
11 which the individual was discharged.

12 The director shall insure that any appeal of a determination holding  
13 the individual disqualified for gross misconduct in connection with the  
14 work shall be expeditiously processed by the appeal tribunal.

15 (c) If it is found that the individual has failed, without good cause,  
16 either to apply for available, suitable work when so directed by the  
17 employment office or the director or to accept suitable work when it  
18 is offered, or to return to the individual's customary self-employment  
19 (if any) when so directed by the director. The disqualification shall  
20 continue for the week in which the failure occurred and for the three  
21 weeks which immediately follow that week (in addition to the waiting  
22 period), as determined:

23 (1) In determining whether or not any work is suitable for an  
24 individual, consideration shall be given to the degree of risk involved  
25 to health, safety, and morals, the individual's physical fitness and prior  
26 training, experience and prior earnings, the individual's length of  
27 unemployment and prospects for securing local work in the individual's  
28 customary occupation, and the distance of the available work from the  
29 individual's residence. In the case of work in the production and  
30 harvesting of agricultural crops, the work shall be deemed to be  
31 suitable without regard to the distance of the available work from the  
32 individual's residence if all costs of transportation are provided to the  
33 individual and the terms and conditions of hire are as favorable or  
34 more favorable to the individual as the terms and conditions of the  
35 individual's base year employment.

36 (2) Notwithstanding any other provisions of this chapter, no work  
37 shall be deemed suitable and benefits shall not be denied under this  
38 chapter to any otherwise eligible individual for refusing to accept new  
39 work under any of the following conditions: (a) if the position offered  
40 is vacant due directly to a strike, lockout, or other labor dispute; (b)  
41 if the remuneration, hours, or other conditions of the work offered are  
42 substantially less favorable to the individual than those prevailing for  
43 similar work in the locality; (c) if as a condition of being employed the  
44 individual would be required to join a company union or to resign from  
45 or refrain from joining any bona fide labor organization.

46 (d) If it is found that this unemployment is due to a stoppage of

1 work which exists because of a labor dispute at the factory,  
2 establishment or other premises at which the individual is or was last  
3 employed. No disqualification under this subsection shall apply if it is  
4 shown that:

5 (1) The individual is not participating in or financing or directly  
6 interested in the labor dispute which caused the stoppage of work; and

7 (2) The individual does not belong to a grade or class of workers  
8 of which, immediately before the commencement of the stoppage,  
9 there were members employed at the premises at which the stoppage  
10 occurs, any of whom are participating in or financing or directly  
11 interested in the dispute; provided that if in any case in which (1) or  
12 (2) above applies, separate branches of work which are commonly  
13 conducted as separate businesses in separate premises are conducted  
14 in separate departments of the same premises, each department shall,  
15 for the purpose of this subsection, be deemed to be a separate factory,  
16 establishment, or other premises.

17 (e) For any week with respect to which the individual is receiving  
18 or has received remuneration in lieu of notice.

19 (f) For any week with respect to which or a part of which the  
20 individual has received or is seeking unemployment benefits under an  
21 unemployment compensation law of any other state or of the United  
22 States; provided that if the appropriate agency of the other state or of  
23 the United States finally determines that the individual is not entitled  
24 to unemployment benefits, this disqualification shall not apply.

25 (g) (1) For a period of one year from the date of the discovery by  
26 the division of the illegal receipt or attempted receipt of benefits  
27 contrary to the provisions of this chapter, as the result of any false or  
28 fraudulent representation; provided that any disqualification may be  
29 appealed in the same manner as any other disqualification imposed  
30 hereunder; and provided further that a conviction in the courts of this  
31 State arising out of the illegal receipt or attempted receipt of these  
32 benefits in any proceeding instituted against the individual under the  
33 provisions of this chapter or any other law of this State shall be  
34 conclusive upon the appeals tribunal and the board of review.

35 (2) A disqualification under this subsection shall not preclude the  
36 prosecution of any civil, criminal or administrative action or  
37 proceeding to enforce other provisions of this chapter for the  
38 assessment and collection of penalties or the refund of any amounts  
39 collected as benefits under the provisions of R.S.43:21-16, or to  
40 enforce any other law, where an individual obtains or attempts to  
41 obtain by theft or robbery or false statements or representations any  
42 money from any fund created or established under this chapter or any  
43 negotiable or nonnegotiable instrument for the payment of money from  
44 these funds, or to recover money erroneously or illegally obtained by  
45 an individual from any fund created or established under this chapter.

46 (h) (1) Notwithstanding any other provisions of this chapter (R.S.

1 43:21-1 et seq.), no otherwise eligible individual shall be denied  
2 benefits for any week because the individual is in training approved  
3 under section 236(a)(1) of the Trade Act of 1974, P.L.93-618, 19  
4 U.S.C. {2296, nor shall the individual be denied benefits by reason of  
5 leaving work to enter this training, provided the work left is not  
6 suitable employment, or because of the application to any week in  
7 training of provisions in this chapter (R.S.43:21-1 et seq.), or any  
8 applicable federal unemployment compensation law, relating to  
9 availability for work, active search for work, or refusal to accept  
10 work.

11 (2) For purposes of this subsection (h), the term "suitable"  
12 employment means, with respect to an individual, work of a  
13 substantially equal or higher skill level than the individual's past  
14 adversely affected employment (as defined for purposes of the Trade  
15 Act of 1974, P.L.93-618, 19 U.S.C. {2102 et seq.), and wages for this  
16 work at not less than 80% of the individual's average weekly wage, as  
17 determined for the purposes of the Trade Act of 1974.

18 (i) For benefit years commencing after June 30, 1984, for any week  
19 in which the individual is a student in full attendance at, or on vacation  
20 from, an educational institution, as defined in subsection (y) of R.S.  
21 43:21-19; except that this subsection shall not apply to any individual  
22 attending a training program approved by the division to enhance the  
23 individual's employment opportunities, as defined under subsection (c)  
24 of R.S.43:21-4; nor shall this subsection apply to any individual who,  
25 during the individual's base year, earned sufficient wages, as defined  
26 under subsection (e) of R.S. 43:21-4, while attending an educational  
27 institution during periods other than established and customary  
28 vacation periods or holiday recesses at the educational institution, to  
29 establish a claim for benefits. For purposes of this subsection, an  
30 individual shall be treated as a full-time student for any period:

31 (1) During which the individual is enrolled as a full-time student at  
32 an educational institution, or

33 (2) Which is between academic years or terms, if the individual was  
34 enrolled as a full-time student at an educational institution for the  
35 immediately preceding academic year or term.

36 (j) For work performed as a resident associate pursuant to P.L. \_\_\_\_\_,  
37 c. \_\_\_\_\_ (C. \_\_\_\_\_) (now pending before the Legislature as this bill).  
38 (cf: P.L.1985, c.508, s.3)

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40 14. This act shall take effect immediately.

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#### STATEMENT

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45 This bill would enable counties, municipalities and school districts  
46 to recruit senior residents to perform clerical and other tasks formerly

1 performed by part- or full-time workers. The county, municipality or  
2 school district would establish the program through adoption of an  
3 ordinance or resolution, as appropriate. Any senior of age 60 or older  
4 and owning and living in a house within the county or taxing district,  
5 as appropriate, would be eligible to participate in such a program. The  
6 seniors would be given vouchers to pay their property taxes. The  
7 amount of a voucher awarded to a senior would be based on an hourly  
8 rate which could not exceed one-half of the annualized salary that was  
9 paid to the part- or full-time employee the senior was recruited to fill  
10 the vacancy for, pro-rata on an hourly basis, up to the amount of  
11 property taxes owed by the senior. If two seniors apply to fill the  
12 same vacant position, the position would be awarded to the senior  
13 demonstrating the greatest financial need. No benefits would be paid  
14 to participants in a Senior Property Tax Voucher Work Program,  
15 except that any taxes required by State or federal law to be withheld,  
16 would be withheld, and the local unit would make contributions on  
17 behalf of the senior to the worker's compensation fund. Voucher  
18 benefits would not be used by the State to reduce or limit  
19 unemployment benefits.

20 To ensure that local taxes do not increase to pay for this program,  
21 seniors could only be recruited to fill vacant positions that were  
22 funded through property tax revenues.

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27 "Senior Property Tax Voucher Work Program"; permits local units to  
28 recruit senior residents to perform services in return for property tax  
29 vouchers.