

[First Reprint]

SENATE CONCURRENT RESOLUTION No. 100

STATE OF NEW JERSEY

INTRODUCED OCTOBER 28, 1996

By Senators **CARDINALE, SCOTT, Bassano, Connors, McNamara, Bubba, Lesniak, Casey, Baer, Bryant, Singer, Rice, Sacco, Haines, Kenny, O'Connor, Girgenti, Kyrillos, Ewing, Cafiero, Kosco, Inverso, Adler, Lipman, Codey, Ciesla, Matheussen, Martin and LaRossa**

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 Senate of the State of New Jersey (the General
5 Assembly concurring):

6
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 and any year

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.

Matter enclosed in superscript numerals has been adopted as follows:

¹ Senate SSV committee amendments adopted May 8, 1997.

1 thereafter and such deduction shall be restricted to owners having an income
2 not in excess of \$5,000.00 per year with respect to any year prior to 1981,
3 \$8,000.00 per year in 1981, \$9,000.00 per year in 1982, and \$10,000.00
4 per year in 1983 through ~~1~~ [1997] 1998 ~~1~~ , and \$18,500.00 per year in
5 ~~1~~ [1998]1999 ~~1~~ and in any year thereafter, exclusive of benefits under any one
6 of the following:

7 a. The Federal Social Security Act and all amendments and supplements
8 thereto;

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

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

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

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

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

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40 2. When this proposed amendment to the Constitution is finally agreed to
41 pursuant to Article IX, paragraph 1 of the Constitution, it shall be submitted
42 to the people at the next general election occurring more than three months
43 after the final agreement and shall be published at least once in at least one

1 newspaper of each county designated by the President of the Senate, the
 2 Speaker of the General Assembly and the Secretary of State, not less than
 3 three months prior to the general election.

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

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

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

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

15 b. In every municipality the following question:
 16
 17

	YES	<p style="text-align: center;"> INCREASES ANNUAL INCOME LIMITATION FOR PROPERTY TAX DEDUCTION 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 \$10,000 to \$18,500 the annual income limitation for eligibility to receive the \$250 deduction from property taxes assessed against residences owned by certain citizens and residents of the State, of age 65 or older or permanently and totally disabled, be approved? </p>
	NO	<p style="text-align: center;"> INTERPRETIVE STATEMENT </p> <p> This proposed constitutional amendment would allow the Legislature to increase from \$10,000 to \$18,500 the annual income limitation for the annual \$250 deduction from property taxes on homes owned by senior citizens, 65 years or older, or by permanently and totally disabled residents. </p>

SCR100 [1R]

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- 1 Proposes constitutional amendment to increase annual income limitation for
- 2 eligibility to receive property tax deduction for senior and disabled citizens.