

SENATE CONCURRENT RESOLUTION No. 55

STATE OF NEW JERSEY

INTRODUCED MARCH 7, 1996

By Senator ZANE

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

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

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

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10 **PROPOSED AMENDMENT**

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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
26 thereafter and such deduction shall be restricted to owners having an income
27 not in excess of \$5,000.00 per year with respect to any year prior to 1981,
28 \$8,000.00 per year in 1981, \$9,000.00 per year in 1982, [and] \$10,000.00
29 per year in the years 1983 through 1994, and \$15,000.00 per year in 1995
30 and in any year thereafter, exclusive of benefits under any one of the following:

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

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

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

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

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

30 (cf: Article VIII, Section I, paragraph 4 amended effective December 8,
31 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 such final agreement and be published at least once in at least one
37 newspaper of each county designated by the President of the Senate and the
38 Speaker of the General Assembly and the Secretary of State, not less than
39 three months prior to said general
40 election.

1 3. This proposed amendment to the Constitution shall be submitted to the
 2 people at said election in the following manner and form:

3 There shall be printed on each official ballot to be used at such general
 4 election, the following:

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

7 If you favor the proposition printed below make a cross (x), plus (+) or
 8 check (T) in the square opposite the word "Yes."

9 If you are opposed thereto make a cross (x), plus (+) or check (T) in the
 10 square opposite the word "No."

11 b. In every municipality the following question:
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<p>13 14 15 16 17 18 19 20 21 22 23 24 25 26 27</p>	<p>YES</p>	<p>INCREASE IN THE ANNUAL INCOME LIMITATION FOR PROPERTY TAX DEDUCTION FOR SENIOR CITIZENS OR 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 \$15,000 the annual income limitation for eligibility to receive the \$250 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>
<p>28 29 30 31 32 33 34 35 36</p>	<p>NO</p>	<p>INTERPRETIVE STATEMENT</p> <p>This proposed constitutional amendment would authorize an increase from \$10,000 to \$15,000 in the annual income limitation for eligibility to receive the annual \$250 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.</p>

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STATEMENT

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41 This concurrent resolution proposes a constitutional amendment authorizing
 42 the enactment of an increase from \$10,000 to \$15,000 in the annual income

1 limitation for eligibility to receive the annual \$250 property tax deduction
2 allowed certain homeowners age 65 years or older, or permanently and totally
3 disabled.

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7 Proposes constitutional amendment to increase annual income limitation for
8 eligibility to receive annual senior and disabled citizens' property tax deduction.