

SENATE COMMITTEE SUBSTITUTE FOR  
SENATE CONCURRENT RESOLUTION Nos. 56 and 55

STATE OF NEW JERSEY

ADOPTED MAY 2, 1996

Sponsored by Senators BENNETT, CAFIERO, ZANE, Singer,  
Haines, Kosco, Bryant and Casey

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*  
5 *General 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:

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 through 1996, and  
26 \$500.00 per year in 1997 and any year thereafter and such deduction shall be  
27 restricted to owners having an income not in excess of \$5,000.00 per year  
28 with respect to any year prior to 1981, \$8,000.00 per year in 1981,

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 \$9,000.00 per year in 1982, [and] \$10,000.00 per year in 1983 through  
2 1996, and \$15,000.00 per year in 1997 and in any year thereafter, exclusive  
3 of benefits under any one of the following:

4 a. The Federal Social Security Act and all amendments and supplements  
5 thereto;

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

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

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

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

35 (cf: Art. VIII, Sec. I, para. 4; effective Dec. 8, 1988.)

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37 2. When this proposed amendment to the Constitution is finally agreed to  
38 pursuant to Article IX, paragraph 1 of the Constitution, it shall be submitted  
39 to the people at the next general election occurring more than three months  
40 after the final agreement and shall be published at least once in at least one  
41 newspaper of each county designated by the President of the Senate, the  
42 Speaker of the General Assembly and the Secretary of State, not less than  
43 three months prior to the general election.

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

3 There shall be printed on each official ballot to be used at the 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." If you are opposed thereto  
9 make a cross (X), plus (+) or check (T) in the square opposite the word  
10 "No."

11 In every municipality the following question:  
12

13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	YES	<p style="text-align: center;"><b>INCREASE IN PROPERTY TAX DEDUCTION AND ANNUAL INCOME LIMITATION FOR SENIOR CITIZENS AND DISABLED PERSONS</b></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 \$250 to \$500 the annual property tax deduction, and to increase from \$10,000 to \$15,000 the annual income limitation for eligibility to receive the \$500 deduction, from property taxes assessed against or attributable to the homes of citizens and residents of the State, of age 65 or older or permanently and totally disabled, be approved?</p>
29 30 31 32 33 34 35 36 37 38 39	NO	<p style="text-align: center;"><b>INTERPRETIVE STATEMENT</b></p> <p>This proposed constitutional amendment would authorize an increase from \$250 to \$500 in the annual deduction from property taxes on the homes of people who are citizens and residents, and who are 65 years or older, or permanently and totally disabled. The proposed amendment would also increase from \$10,000 to \$15,000 the income a person could receive annually and still be eligible for the deduction.</p>

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41  
42 Proposes constitutional amendment to increase amount of property tax

SCS for SCR56

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