

**ASSEMBLY CONCURRENT  
RESOLUTION No. 163**

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**STATE OF NEW JERSEY**

**220th LEGISLATURE**

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INTRODUCED NOVEMBER 14, 2022

**Sponsored by:**

**Assemblyman ROBERT AUTH**

**District 39 (Bergen and Passaic)**

**Assemblyman JOHN DIMAIO**

**District 23 (Hunterdon, Somerset and Warren)**

**Co-Sponsored by:**

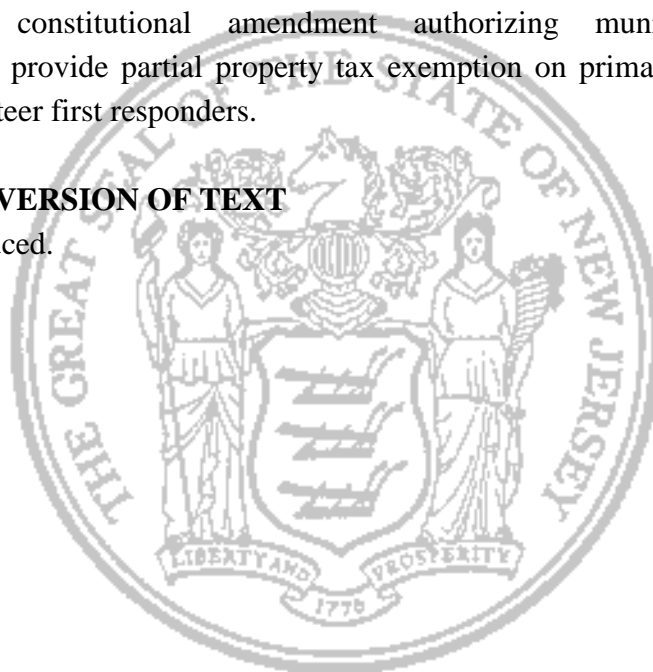
**Assemblywoman DeFuccio, Assemblyman Clifton, Assemblywoman  
McCarthy Patrick, Assemblyman Bergen, Assemblywoman Dunn,  
Assemblymen Wirths, Space, Sauickie, Thomson, Webber, Barranco,  
DePhillips, Umba, Peterson, Assemblywoman Flynn, Assemblyman  
Rooney and Assemblywoman Sawyer**

**SYNOPSIS**

Proposes constitutional amendment authorizing municipalities, by ordinance, to provide partial property tax exemption on primary residence of certain volunteer first responders.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 11/14/2022)**

1   **A CONCURRENT RESOLUTION** proposing to amend Article VIII,  
2       Section I of the New Jersey Constitution by adding a new  
3       paragraph 8.

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

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

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11                                   PROPOSED AMENDMENT

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13       Amend Article VIII, Section I by adding a new paragraph to read  
14       as follows:

15       8. The Legislature shall enact a law authorizing a municipality,  
16       by ordinance, to provide a partial property tax exemption up to ten  
17       percent of the assessed value of residential real property located in  
18       the municipality that is owned by, and serves as the primary  
19       residence of, an active member of a volunteer fire company or  
20       volunteer first aid or rescue squad incorporated pursuant to the laws  
21       of this State and serving the residents of the municipality.

22       Nothing in this paragraph shall require the State to reimburse  
23       municipalities for foregone property tax revenue resulting from the  
24       exemption authorized in this paragraph.

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26       2. When this proposed amendment to the Constitution is finally  
27       agreed to pursuant to Article IX, paragraph 1 of the Constitution, it  
28       shall be submitted to the people at the next general election  
29       occurring more than three months after the final agreement and  
30       shall be published at least once in at least one newspaper of each  
31       county designated by the President of the Senate, the Speaker of the  
32       General Assembly, and the Secretary of State, not less than three  
33       months prior to the general election.

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

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

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

42       If you favor the proposition printed below make a cross (X), plus  
43       (+), or check ( ✓ ) in the square opposite the word "Yes." If you are  
44       opposed thereto make a cross (X), plus (+) or check ( ✓ ) in the  
45       square opposite the word "No."

46       b. In every municipality the following question:

	YES	<p>CONSTITUTIONAL AMENDMENT AUTHORIZING MUNICIPALITIES TO PROVIDE PARTIAL PROPERTY TAX EXEMPTION ON PRIMARY RESIDENCE OF CERTAIN VOLUNTEER FIRST RESPONDERS</p> <p>Do you approve amending the Constitution to allow municipal governing bodies to provide a partial property tax exemption on the homes of volunteer first responders?</p> <p>An eligible first responder is an active member of a volunteer fire department or a volunteer first aid or ambulance squad that serves the municipality.</p> <p>The amount of the exemption would be up to ten percent of the home’s assessed value.</p> <p>The municipality would decide the amount of the exemption.</p> <p>The State would not be required to reimburse municipalities for the cost of the exemption.</p>
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		<p>INTERPRETIVE STATEMENT</p> <p>This proposed amendment to the State Constitution would allow municipal governing bodies to provide a partial property tax exemption on the homes of volunteer first responders.</p> <p>The exemption would mean the volunteer first responder would not pay property taxes on part of the home’s assessed value. The municipality would decide the percentage amount of the exemption.</p> <p>An eligible first responder would be an active member of a volunteer fire department or a volunteer first aid or ambulance squad that serves the municipality.</p> <p>The home would have to be the volunteer’s primary residence.</p> <p>The home would have to be located in the municipality in which the volunteer serves.</p> <p>The amount of the exemption would be up to ten percent of the home’s assessed value.</p> <p>The municipality would decide the percentage amount of the exemption.</p> <p>The State would not be required to reimburse municipalities for the cost of the exemption.</p>
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STATEMENT

If approved by the voters of the State, this proposed constitutional amendment would authorize a municipality, by ordinance, to provide a partial property tax exemption on the primary residence of volunteer first responders serving in the municipality. The exemption would mean the volunteer first responder would not pay property taxes on part of the home’s assessed value.

An eligible first responder would be an active member of a volunteer fire department or a volunteer first aid or ambulance squad who owns a home in the municipality in which the volunteer serves, and the home must be the volunteer’s primary residence.

The municipality would decide the percentage amount of the exemption, which cannot exceed 10 percent of the assessed value.

The State would not be required to reimburse municipalities for the cost of the exemption.