

**SENATE CONCURRENT
RESOLUTION No. 134**

**STATE OF NEW JERSEY
220th LEGISLATURE**

INTRODUCED JANUARY 12, 2023

Sponsored by:
Senator ANTHONY M. BUCCO
District 25 (Morris and Somerset)

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.



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 Senate of the State of New Jersey (the
6 General Assembly 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**

12
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,
41 a 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:

	<p>YES</p>	<p style="text-align: center;">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>
	<p>NO</p>	<p style="text-align: center;">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>

STATEMENT

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

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

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

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