

**ASSEMBLY CONCURRENT
RESOLUTION No. 136**

STATE OF NEW JERSEY

221st LEGISLATURE

INTRODUCED MAY 16, 2024

Sponsored by:

Assemblyman BRIAN E. RUMPF

District 9 (Ocean)

Assemblyman GREGORY E. MYHRE

District 9 (Ocean)

Co-Sponsored by:

Assemblymen Kanitra and McGuckin

SYNOPSIS

Proposes constitutional amendment to provide property tax exemption for primary residence owned and occupied by surviving spouse of first responder who dies in line of duty.

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 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
9 the State of New Jersey is agreed to:

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11 **PROPOSED AMENDMENT**

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13 Amend Article VIII, Section I by adding a new paragraph 8 to
14 read as follows:

15 8. The primary residence owned and occupied by the surviving
16 spouse of a law enforcement officer, paid or volunteer firefighter, or
17 paid or volunteer first aid, ambulance, or rescue squad member who
18 dies in the line of duty shall be entitled to an exemption from
19 property taxation for the duration of the surviving spouse's
20 widowhood or widowerhood, as the case may be, provided that the
21 property was the primary residence of the law enforcement officer,
22 firefighter, or first aid, ambulance, or rescue squad member at the
23 time that person dies.

24 The State shall annually reimburse each taxing district for the
25 amount of property taxes that would have otherwise been due for
26 each property receiving the exemption established pursuant to this
27 paragraph, had the property been taxed the same as other land
28 within the taxing district.

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

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

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

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

46 If you favor the proposition printed below make a cross (X), plus
47 (+), or check (✓) in the square opposite the word "Yes." If you are

1 opposed thereto make a cross (X), plus (+) or check (✓) in the
 2 square opposite the word "No."

3 b. In every municipality the following question:
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	<p>YES</p>	<p>CONSTITUTIONAL AMENDMENT REQUIRING PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSE OF CERTAIN FIRST RESPONDERS</p> <p>Do you approve amending the State Constitution to provide a property tax exemption for a primary residence owned and occupied by the surviving spouse of a first responder who dies in the line of duty?</p> <p>The property is required to have been the primary residence of the first responder at the time of their death.</p> <p>A surviving spouse who remarries would no longer receive the exemption.</p>
	<p>NO</p>	<p>INTERPRETIVE STATEMENT</p> <p>This proposed constitutional amendment would provide a property tax exemption for a primary residence of the surviving spouse of a first responder who dies in the line of duty.</p> <p>The surviving spouse of a law enforcement officer, paid or volunteer firefighter, or paid or volunteer first aid, ambulance, or rescue squad member would receive the exemption.</p> <p>The property must be owned and occupied by the surviving spouse. The property must also have been the primary residence of the first responder at the time of the first responder's death.</p> <p>A surviving spouse who remarries would no longer receive the exemption.</p> <p>The State would reimburse each taxing district for the amount of property taxes that would have otherwise been due for each property receiving the exemption each year.</p>

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STATEMENT

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9 If approved by the voters, this proposed constitutional
 10 amendment would provide a property tax exemption for the primary
 11 residence owned and occupied by the surviving spouse of a law

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1 enforcement officer, firefighter, or first aid, ambulance, or rescue
2 squad member who dies in the line of duty. The exemption would
3 include the surviving spouses of both paid and volunteer firefighters
4 and first aid, ambulance, or rescue squad members.

5 The property receiving the exemption is also required to have
6 been the primary residence of the first responder at the time the first
7 responder's death.

8 A surviving spouse would qualify for the exemption, and
9 continue to receive it, for as long as the spouse owns and occupies
10 the home as a primary residence and does not remarry.

11 The constitutional amendment would also require the State to
12 annually reimburse each taxing district for the amount of property
13 taxes that would have otherwise been due for each property
14 receiving the exemption established under the bill had the property
15 been taxed the same as other land within the taxing district.