

**ASSEMBLY CONCURRENT
RESOLUTION No. 59**

**STATE OF NEW JERSEY
221st LEGISLATURE**

PRE-FILED FOR INTRODUCTION IN THE 2024 SESSION

Sponsored by:

Assemblyman ALEX SAUICKIE

District 12 (Burlington, Middlesex, Monmouth and Ocean)

Assemblyman ROBERT D. CLIFTON

District 12 (Burlington, Middlesex, Monmouth and Ocean)

SYNOPSIS

Proposes constitutional amendment to allow veterans, senior citizens, and persons with disabilities who make payments in lieu of property taxes to receive certain property tax benefits.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 A CONCURRENT RESOLUTION proposing to amend paragraphs 3
2 and 4 of Article VIII, Section I of the New Jersey Constitution.

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

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

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10 PROPOSED AMENDMENT

11

12 a. Amend Article VIII, Section I, paragraph 3 to read as follows:

13 3. a. Any citizen and resident of this State now or hereafter
14 honorably discharged or released under honorable circumstances
15 from active service in any branch of the Armed Forces of the United
16 States shall be entitled, annually to a deduction from the amount of
17 any tax bill for taxes on real and personal property, or both,
18 including taxes attributable to a residential unit held by a
19 stockholder in a cooperative or mutual housing corporation, and
20 from any payment in lieu of property taxes, in the sum of \$250 in
21 each tax year, or if the amount of any such tax bill shall be less than
22 \$250, to a cancellation thereof. The deduction or cancellation shall
23 not be altered or repealed. Any person hereinabove described who
24 has been or shall be declared by the United States Department of
25 Veterans Affairs, or its successor, to have a service-connected
26 disability, shall be entitled to such further deduction from taxation
27 as from time to time may be provided by law. The surviving spouse
28 of any citizen and resident of this State who has met or shall meet
29 his or her death on active duty in any such service shall be entitled,
30 during her widowhood or his widowerhood, as the case may be, and
31 while a resident of this State, to the deduction or cancellation in this
32 subsection provided for honorably discharged veterans and to such
33 further deduction as from time to time may be provided by law.
34 The surviving spouse of any citizen and resident of this State who
35 has had or shall hereafter have active service in any branch of the
36 Armed Forces of the United States and who died or shall die while
37 on active duty in any branch of the Armed Forces of the United
38 States, or who has been or may hereafter be honorably discharged
39 or released under honorable circumstances from active service in
40 any branch of the Armed Forces of the United States shall be
41 entitled, during her widowhood or his widowerhood, as the case
42 may be, and while a resident of this State, to the deduction or
43 cancellation in this subsection provided for honorably discharged
44 veterans and to such further deductions as from time to time may be
45 provided by law.

46 b. A continuing care retirement community shall receive a veterans'
47 property tax deduction on behalf of eligible veterans. The amount
48 of the property tax deduction shall be the dollar amount of the

1 deduction multiplied by the number of eligible veterans receiving
2 the property tax deduction immediately prior to moving into the
3 continuing care retirement community. A person otherwise eligible
4 for the veterans' deduction who is a resident of a continuing care
5 retirement community shall receive the amount of the deduction to
6 the extent of the share of the taxes assessed against the real
7 property, or the payment in lieu of property taxes required to be
8 paid, of the continuing care retirement community that is
9 attributable to the unit that the resident occupies. The continuing
10 care retirement community shall provide that amount as a payment
11 or credit to the resident. That payment or credit shall be made to
12 the resident no later than 30 days after the continuing care
13 retirement community receives the property tax bill or the in lieu of
14 property tax bill on which the credit appears. A veterans' property
15 tax deduction shall not be paid on behalf of any eligible veteran
16 who resides in a continuing care retirement community that is
17 property tax-exempt. A resident receiving a payment or credit
18 pursuant to this subsection shall not receive a veterans' property tax
19 deduction on any other residence owned in whole or in part by the
20 resident, or any residence in which the resident's spouse is living.

21 The surviving spouse of any citizen and resident of this State
22 who has met or shall meet his or her death on active duty in any
23 such service shall be entitled, during her widowhood or his
24 widowerhood, as the case may be, and while a resident of this State,
25 to the deduction in this subsection provided for honorably
26 discharged veterans. The surviving spouse of any citizen and
27 resident of this State who has had or shall hereafter have active
28 service in any branch of the Armed Forces of the United States and
29 who died or shall die while on active duty in any branch of the
30 Armed Forces of the United States, or who has been or may
31 hereafter be honorably discharged or released under honorable
32 circumstances from active service in any branch of the Armed
33 Forces of the United States shall be entitled, during her widowhood
34 or his widowerhood, as the case may be, and while a resident of this
35 State, to the deduction in this subsection provided for honorably
36 discharged veterans.

37 (cf: Article VIII, Section I, paragraph 3; amended effective
38 December 3, 2020)

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40 b. Amend Article VIII, Section I, paragraph 4 to read as follows:

41 4. The Legislature may, from time to time, enact laws granting
42 an annual deduction, from the amount of any tax bill for taxes on
43 the real property, and from taxes attributable to a residential unit in
44 a cooperative or mutual housing corporation, and from any payment
45 in lieu of property taxes, of any citizen and resident of this State of
46 the age of 65 or more years, or any citizen and resident of this State
47 less than 65 years of age who is permanently and totally disabled
48 according to the provisions of the Federal Social Security Act,

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1 residing in a dwelling house owned by him which is a constituent
2 part of such real property, or residing in a dwelling house owned by
3 him which is assessed as real property but which is situated on land
4 owned by another or others, or residing as tenant-shareholder in a
5 cooperative or mutual housing corporation, but no such deduction
6 shall be in excess of \$160.00 with respect to any year prior to 1981,
7 \$200.00 per year in 1981, \$225.00 per year in 1982, and \$250.00
8 per year in 1983 and any year thereafter and such deduction shall be
9 restricted to owners having an income not in excess of \$5,000.00
10 per year with respect to any year prior to 1981, \$8,000.00 per year
11 in 1981, \$9,000.00 per year in 1982, and \$10,000.00 per year in
12 1983 and any year thereafter, exclusive of benefits under any one of
13 the following:

14 a. The Federal Social Security Act and all amendments and
15 supplements thereto;

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

22 c. Pension, disability or retirement programs of any state or its
23 political subdivisions, or agencies thereof, for persons not covered
24 under a. hereof; provided, however, that the total amount of benefits
25 to be allowed exclusion by any owner under b. or c. hereof shall not
26 be in excess of the maximum amount of benefits payable to, and
27 allowable for exclusion by, an owner in similar circumstances under
28 a. hereof.

29 The surviving spouse of a deceased citizen and resident of the
30 State who during his or her life received a deduction pursuant to
31 this paragraph shall be entitled, so long as he or she shall remain
32 unmarried and a resident of the same dwelling house situated on the
33 same land with respect to which said deduction was granted, to the
34 same deduction, upon the same conditions, with respect to the same
35 real property or with respect to the same dwelling house which is
36 situated on land owned by another or others, or with respect to the
37 same cooperative or mutual housing corporation, notwithstanding
38 that said surviving spouse is under the age of 65 and is not
39 permanently and totally disabled, provided that said surviving
40 spouse is 55 years of age or older.

41 Any such deduction when so granted by law shall be granted so
42 that it will not be in addition to any other deduction or exemption,
43 except a deduction granted under authority of paragraph 3 of this
44 section, to which the said citizen and resident may be entitled, but
45 said citizen and resident may receive in addition any homestead
46 rebate or credit provided by law. The State shall annually reimburse
47 each taxing district in an amount equal to one-half of the tax loss to

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1 the district resulting from the allowance of tax deductions pursuant
2 to this paragraph.

3 (cf: Article VIII, Section I, paragraph 4; amended effective
4 December 8, 1988)

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6 2. When this proposed amendment to the Constitution is finally
7 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it
8 shall be submitted to the people at the next general election
9 occurring more than three months after the final agreement and
10 shall be published at least once in at least one newspaper of each
11 county designated by the President of the Senate, the Speaker of the
12 General Assembly and the Secretary of State, not less than three
13 months prior to the general election.

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

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

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

22 If you favor the proposition printed below make a cross (X), plus
23 (+), or check (✓) in the square opposite the word "Yes." If you are
24 opposed thereto make a cross (X), plus (+) or check (✓) in the
25 square opposite the word "No."

26 b. In every municipality the following question:
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	YES	<p>CONSTITUTIONAL AMENDMENT TO ALLOW QUALIFIED VETERANS, SENIOR CITIZENS AND PERSONS WITH DISABILITIES, WHO MAKE PAYMENTS IN LIEU OF PROPERTY TAXES, TO RECEIVE CERTAIN PROPERTY TAX BENEFITS</p> <p>Do you approve amending the Constitution to allow certain persons to receive property tax benefits authorized in the Constitution if they pay in lieu of tax payments instead of property taxes? Those persons would be veterans, senior citizens, and persons with disabilities.</p> <p>In lieu of tax payments are payments to a town under a financial agreement related to certain construction projects.</p> <p>A veteran homeowner, if honorably discharged, would receive a \$250 deduction from the payment in lieu of taxes.</p> <p>A veteran homeowner who is totally disabled due to military service, if honorably discharged, would not have to pay any in lieu of tax payment.</p> <p>A senior citizen homeowner or a homeowner with a disability would receive a \$250 deduction from the payment in lieu of taxes.</p>
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	NO	<p style="text-align: center;">INTERPRETIVE STATEMENT</p> <p>This proposed constitutional amendment would allow certain persons to receive property tax benefits authorized in the Constitution if the person pays in lieu of tax payments instead of property taxes. Those persons would be veterans, senior citizens, and persons with disabilities who would qualify for certain property tax benefits if they were paying property taxes.</p> <p>In lieu of tax payments are payments to a town under a financial agreement related to a construction project. The Constitution allows certain exemptions on property taxation for the development or redevelopment of blighted areas. Owners who purchase property in these developments pay an in lieu of tax payment instead of property taxes.</p> <p>A veteran homeowner, if honorably discharged, would receive a \$250 deduction from the payment in lieu of taxes.</p> <p>A veteran homeowner who is totally disabled due to military service, if honorably discharged, would not have to pay any in lieu of tax payment.</p> <p>A senior citizen homeowner, or a homeowner with a disability would receive a \$250 deduction from the payment in lieu of taxes.</p>
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STATEMENT

If approved by the voters of the State, this proposed constitutional amendment would allow veterans, senior citizens, and persons with disabilities to receive property tax benefits authorized in the Constitution if they pay “in lieu of tax payments” instead of property taxes.

In lieu of tax payments are payments negotiated by a developer and a town under a financial agreement related to a construction project under some State laws. The constitution allows certain exemptions on property taxation for the development or redevelopment of blighted areas. Owners who purchase property in these developments pay an in lieu of tax payment instead of property taxes.

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1 A homeowner who is an honorably discharged veteran would
2 receive a \$250 deduction from the payment in lieu of taxes.

3 An honorably discharged veteran homeowner who is totally
4 disabled due to military service would not have to pay any in lieu of
5 tax payment.

6 A senior citizen homeowner or a homeowner with a disability
7 would receive a \$250 deduction from the payment in lieu of taxes.