

54:4-8.44a

LEGISLATIVE HISTORY CHECKLIST

NJSA: 54:4-8.44a (Senior citizens and disabled--property tax deduction--change filing date)

LAWS OF: 1985 **CHAPTER:** 505

BILL NO: A3199

Sponsor(s): Doyle and Ford

Date Introduced: February 4, 1985

Committee: Assembly: Revenue, Finance and Appropriations
Senate: Revenue, Finance and Appropriations

Amended during passage: Yes Amendments denoted by asterisks
according to Governor's recommendations

Date of Passage: **Assembly:** March 7, 1985 Re-enacted 1-13-86
Senate: December 9, 1985 Re-enacted 1-13-86

Date of Approval: January 21, 1986

Following statements are attached if available:

Sponsor statement: Yes

Committee statement: **Assembly** Yes
Senate Yes

Fiscal Note: No

Veto Message: Yes

Message on Signing: No

Following were printed:

Reports: No

Hearings: No

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ASSEMBLY, No. 3199

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 4, 1985

By Assemblyman DOYLE and Assemblywoman FORD

AN ACT concerning property tax deductions and amending P. L.
1964, c. 255.

1 BE IT ENACTED *by the Senate and General Assembly of the State*
2 *of New Jersey:*

1 1. Section 5 of P. L. 1964, c. 255 (C: 54:4-8.44a) is amended
2 to read as follows:

3 5. Every person who *is* allowed a deduction shall, except as
4 hereinafter provided*, *be required to file with the collector of the*
4A *taxing district** on or before **[February]** *March* 1 of the post-
5 tax year a statement under oath of his income for the tax year and
6 his anticipated income for the ensuing tax year as well as any other
7 information deemed necessary to establish his right to a tax deduc-
8 tion for such ensuing tax year. The collector may grant a reasonable
9 extension of time for filing the statement required by this section,
10 which extension shall terminate no later than **[March]** *May* 1 of
11 the post-tax year, in any event where it shall appear to the satis-
12 faction of the collector**[, verified by a physicians' certificate,]**,**
13 *verified by a physician's certificate,*** that the failure to file by
14 **[February]** *March* 1 was due to *illness or a medical problem which*
15 *prevented timely filing of the statement.* In any case where such
16 an extension is granted by the collector, the required statement
17 shall be filed on or before **[March]** *May* 1 of the post-tax year.

18 Such statement shall be on a form prescribed by the Director**[,]**
19 *of the Division of Taxation, in the Department of the Treasury*
20 and provided for the use of persons required to make such state-
21 ment by the governing body of the municipality constituting the

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in the above bill
is not enacted and is intended to be omitted in the law.

Matter printed in italics *thus* is new matter.

Matter enclosed in asterisks or stars has been adopted as follows:

*—Assembly committee amendment adopted February 23, 1985.

**—Assembly amendment adopted in accordance with Governor's recommen-
dations January 13, 1986.

22 taxing district in which such statement is required to be filed and
23 shall be mailed by the collector on or before February 1 of the post-
24 tax year to each person within the taxing district who was allowed
25 a deduction in the preceding year. Each collector may require the
26 submission of such proof as he shall deem necessary to verify any
27 such statement. Upon the failure of any such person to file the
28 statement within time herein provided or to submit such proof as
29 the collector deems necessary to verify a statement that has been
30 filed, or if it is determined that the income of any such person
31 exceeded the applicable income limitation for said tax year, his tax
32 deduction for said tax year shall be disallowed. A notice of dis-
33 allowance, on a form prescribed by the director, shall be mailed to
34 that person by the collector on or before April 1 of the post-tax
35 year or, where an extension of time for filing has been granted, no
36 later than June 1, and his taxes to the extent represented by the
37 amount of said deduction shall be payable on or before [March]
38 June 1 of the post-tax year or, where an extension of time for
39 filing has been granted no later than 30 calendar days after the
40 [expiration of said extension] notice of disallowance was mailed,
41 after which date if unpaid, said taxes shall be delinquent, constitute
42 a lien on the property, and, in addition, the amount of said taxes
43 shall be a personal debt of said person.

44 The amount of any lien and tax liability shall be prorated by the
45 tax collector upon the transfer of title based on the number of days
46 during the tax year that entitlement to the tax deduction is estab-
47 lished. The lien shall be considered satisfied by the tax collector
48 upon payment of the prorated amount for that portion of the tax
49 year for which entitlement to the tax deduction is not established.

1 2. This act shall take effect on January 1 next following enact-
2 ment and shall apply to post-tax year statements filed after that
3 date.

23 shall be mailed by the collector on or before February 1 of the post-
 24 tax year to each person within the taxing district who was allowed
 25 a deduction in the preceding year. Each collector may require the
 26 submission of such proof as he shall deem necessary to verify any
 27 such statement. Upon the failure of any such person to file the
 28 statement within time herein provided or to submit such proof as
 29 the collector deems necessary to verify a statement that has been
 30 filed, or if it is determined that the income of any such person
 31 exceeded the applicable income limitation for said tax year, his tax
 32 deduction for said tax year shall be disallowed. *A notice of dis-*
 33 *allowance, on a form prescribed by the director, shall be mailed to*
 34 *that person by the collector on or before April 1 of the post-tax*
 35 *year or, where an extension of time for filing has been granted, no*
 36 *later than June 1, and his taxes to the extent represented by the*
 37 *amount of said deduction shall be payable on or before [March]*
 38 *June 1 of the post-tax year or, where an extension of time for*
 39 *filing has been granted no later than 30 calendar days after the*
 40 *[expiration of said extension] notice of disallowance was mailed,*
 41 *after which date if unpaid, said taxes shall be delinquent, constitute*
 42 *a lien on the property, and, in addition, the amount of said taxes*
 43 *shall be a personal debt of said person.*

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 45 tax collector upon the transfer of title based on the number of days
 46 during the tax year that entitlement to the tax deduction is estab-
 47 lished. The lien shall be considered satisfied by the tax collector
 48 upon payment of the prorated amount for that portion of the tax
 49 year for which entitlement to the tax deduction is not established.

1 2. This act shall take effect on January 1 next following enact-
 2 ment and shall apply to post-tax year statements filed after that
 3 date.

STATEMENT

This bill changes the deadline for senior citizens and totally dis-
 abled persons to file their post-tax year statements of income from
 February 1 to March 1 for the purposes of qualifying for a prop-
 erty tax deduction. The bill also authorizes the local tax collector
 to extend the filing date to May 1 for senior citizens and disabled
 persons who can show that they were ill or physically unable to
 file their statements on time. Under current law, the extension
 deadline is March 1. Finally, the bill directs the local tax collector
 to mail post-tax year statements to each person who was allowed
 a deduction in the preceding year and notices of disallowance to
 those individuals who are not entitled to a deduction.

A3199(1985)

ASSEMBLY REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3199

with Assembly committee amendments

STATE OF NEW JERSEY

DATED: FEBRUARY 28, 1985

PROVISIONS:

Assembly Bill No. 3199, as amended, changes the deadline for senior citizens and totally disabled persons to file their post-tax year statements of income from February 1 to March 1 for the purposes of qualifying for a property tax deduction. The bill also authorizes the local tax collector to extend the filing date from March 1 to May 1 for senior citizens and disabled persons who can show that they were ill or physically unable to file their statements on time without verification by a physicians certificate as currently required. The bill also directs the local tax collector to mail post-tax year statements to each person who was allowed a deduction in the preceding year and notices of disallowance to those individuals who are not entitled to a deduction. Finally the bill changes the repayment date of disallowed property tax deductions granted in the preceding year from March 1 to June 1.

COMMITTEE AMENDMENTS:

The committee made a technical amendment which inserted language from the current law which had been omitted in the introductory version.

The committee favorably reports this bill, as amended.

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 3199

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STATE OF NEW JERSEY

DATED: OCTOBER 10, 1985

Assembly Bill No. 3199 (OCR) changes the deadline for senior citizens and totally disabled persons to file their post-tax year statements of income from February 1 to March 1 for the purposes of qualifying for a property tax deduction. The bill also authorizes the local tax collector to extend the filing date from March 1 to May 1 for senior citizens and disabled persons who can show that they were ill or physically unable to file their statements on time without verification by a physicians certificate as currently required. The bill also directs the local tax collector to mail post-tax year statements to each person who was allowed a deduction in the preceding year and notices of disallowance to those individuals who are not entitled to a deduction. Finally the bill changes the repayment date of disallowed property tax deductions granted in the preceding year from March 1 to June 1.

OTHER LEGISLATION :

This bill is identical to Senate Bill No. 2607.

STATE OF NEW JERSEY
EXECUTIVE DEPARTMENT

January 13, 1986

ASSEMBLY BILL NO. 3199 (OCR)

To the General Assembly:

Pursuant to Article V, Section 1, Paragraph 14 of the Constitution, I herewith return Assembly Bill No. 3199 (OCR) with my recommendations for reconsideration.

The purpose of this bill is to extend the time for the filing of post-tax year statements of income by individuals who have been allowed a senior citizen or totally disabled person's property tax deduction and to modify the procedure for late filings in the case of illness.

The bill, however, eliminates the requirement for a physician's certificate to verify an illness or medical problem in those instances where an individual is prevented from making a timely filing of a statement due to illness. This requirement is an appropriate measure to ensure the application of a uniform standard in the granting of such an extension and ought to be retained.

Accordingly, I return Assembly Bill No. 3199 (OCR) and recommend that it be amended as follows:

Page 1, Section 1, Line 12: After "collector" insert ", verified by a physician's certificate."

Respectfully,
/s/ Thomas H. Kean
GOVERNOR

[seal]

Attest:

/s/ W. Cary Edwards
Chief Counsel