

Article VIII, Section I, Paragraph 3 & 4 New Jersey Constitution

LEGISLATIVE HISTORY CHECKLIST

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(Property tax deductions – Veterans, Senior Citizens, Disabled Citizens)

New Jersey Constitution: Article VIII, Section I, Paragraph 3 & 4

BILL NO: ACR62 ACR63

SPONSOR: Girgenti, Crecco, Miller

DATE INTRODUCED: 6/12/1986

COMMITTEE: **Assembly:** Appropriations; Senior Citizens

Senate: Revenue, Finance and Appropriations

AMENDED DURING PASSAGE: Yes

DATE OF PASSAGE: **ASSEMBLY:** 2/18/1987

SENATE: 2/27/1987

FILED WITH SECRETARY OF STATE: 9/23/1987

DATE OF ADOPTION: 11/8/1988

EFFECTIVE: 12/8/1988

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL (Introduced bill enacted) Yes

SPONSOR'S STATEMENT: Yes

COMMITTEE STATEMENT: **ASSEMBLY:** Yes

SENATE: Yes

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: Yes

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: No

FOLLOWING WERE PRINTED:

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REPORTS: No

HEARINGS:

Yes

974.90 Public hearing before Assembly Senior Citizens Committee on ACS for ACR-62 and ACR-63 : (authorizes
O44 eligible senior and disabled citizens deductions on real property taxes on certain cooperative property).
1986d

NEWSPAPER ARTICLES:

Yes

Goodman, Jim, ' Hardwick unveils \$100M tax relief plan', *The Times*, 5/29/1987, pg 15
'Election-year exercise', *The Times*, 6/1/1987, pg 13
'Holding the line', *The Times*, 11/22/1987, pg 102
'Notice to Voters', *The Times*, 11/2/1988, pg 15
"88 Election Guide', *The Times*, 11/3/1988, pg 76

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**SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE**

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR

ASSEMBLY CONCURRENT RESOLUTION Nos. 62 and 63

STATE OF NEW JERSEY

DATED: AUGUST 6, 1987

The Senate Revenue, Finance and Appropriations Committee reported Assembly Committee Substitute for Assembly Concurrent Resolution Nos. 62 and 63 favorably.

Assembly Concurrent Resolution Nos. 62 and 63 ACS proposes to amend the State Constitution to allow eligible shareholders of a co-operative or mutual housing corporation to receive the veterans' property tax deduction and the senior citizens' or disabled citizens' property tax deduction, or either as the case may be. Currently, such shareholders are not entitled to the deductions.

FISCAL IMPACT:

A fiscal note, prepared with information from the Division of Taxation in the Department of Treasury, estimates that the cost to the State would total \$1,977,750.00. Of that amount, \$1,696,000.00 would be for 6,784 senior citizens', disabled citizens' or surviving spouses' deductions and \$281,750.00 would be for 5,635 veterans' deductions.

FISCAL NOTE TO
ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY CONCURRENT RESOLUTION Nos. 62 and 63

STATE OF NEW JERSEY

DATED: FEBRUARY 25, 1987

Assembly Committee Substitute for Assembly Concurrent Resolution Nos. 62 and 63 amends the Constitution to allow eligible cooperative shareholders to receive veteran's property tax deduction and senior citizen or disabled citizen property tax deduction, or either.

Under current law, cooperative shareholders are not eligible to receive veteran or senior citizen tax deductions.

The Division of Taxation estimates the cost of this bill as follows, based on Gross Income Tax records.

1. Cooperative owners who are senior citizens,
disabled or surviving spouses

—with incomes of \$0-\$10,000	4,641
—who did not file Gross Income Tax and, therefore, have less than \$10,000 income	2,143
Total	6,784
Tax Deduction @ \$250	\$1,696,000

2. Cooperative owners who are veterans

Tax Deduction @ \$50

TOTAL COST TO STATE

The Office of Legislative Services concurs.

This fiscal note has been prepared pursuant to P. L. 1980, c. 67.

ASSEMBLY APPROPRIATIONS COMMITTEE
STATEMENT TO
ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY CONCURRENT RESOLUTION Nos. 62 and 63

STATE OF NEW JERSEY

DATED: DECEMBER 8, 1986

The Assembly Appropriations Committee favorably reports the Assembly Committee Substitute for Assembly Concurrent Resolutions Nos. 62 and 63.

This concurrent resolution proposes to amend the State Constitution to allow eligible shareholders of a cooperative or mutual housing corporation receive the veteran's property tax deduction and the senior citizen or disabled citizen's property tax deduction, or either as the case may be.

A public hearing was held on this concurrent resolution October 2, 1986 before the Assembly Senior Citizens Committee.

ASSEMBLY SENIOR CITIZENS COMMITTEE
STATEMENT TO
ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY CONCURRENT RESOLUTION Nos. 62 and 63

STATE OF NEW JERSEY

DATED: JUNE 12, 1986

The Assembly Senior Citizens Committee reports favorably an Assembly committee substitute for Assembly Concurrent Resolution Nos. 62 and 63.

This substitute is identical to Senate Concurrent Resolution No. 17. It amends the Constitution to allow eligible shareholders of a cooperative or mutual housing corporation to receive the veteran's property tax deduction and the senior citizen or disabled citizen's property tax deduction, or either deduction as the case may be.

ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY CONCURRENT RESOLUTION Nos. 62 and 63

STATE OF NEW JERSEY

ADOPTED: JUNE 12, 1986

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

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

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

PROPOSED AMENDMENT

3 Amend Article VIII, Section I, paragraphs 3 and 4 of the Con-
4 stitution to read as follows:

5 3. Any citizen and resident of this State now or hereafter hon-
6 orably discharged or released under honorable circumstances from
7 active service, in time of war or other emergency as, from time to
8 time, defined by the Legislature, in any branch of the Armed Forces
9 of the United States shall be entitled, annually to a deduction from
10 the amount of any tax bill for taxes on real and personal property,
11 or both, *including taxes attributable to a residential unit held by a*
12 *stockholder in a cooperative or mutual housing corporation*, in the
13 sum of \$50.00 or if the amount of any such tax bill shall be less than
14 \$50.00, to a cancellation thereof, which deduction or cancellation
15 shall not be altered or repealed. Any person hereinabove described
16 who has been or shall be declared by the United States Veterans
17 Administration, or its successor, to have a service-connected
18 disability, shall be entitled to such further deduction from taxation
19 as from time to time may be provided by law. The surviving spouse
20 of any citizen and resident of this State who has met or shall meet
21 his or her death on active duty in time of war or of other emergency
22 as so defined in any such service shall be entitled, during her widow-
23 hood or his widowhood, as the case may be, and while a resident

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.

24 of this State, to the deduction or cancellation in this paragraph
 25 provided for honorably discharged veterans and to such further
 26 deduction as from time to time may be provided by law. The
 27 surviving spouse of any citizen and resident of this State who has
 28 had or shall hereafter have active service in time of war or of other
 29 emergency as so defined in any branch of the Armed Forces of the
 30 United States and who died or shall die while on active duty in any
 31 branch of the Armed Forces of the United States, or who has been
 32 or may hereafter be honorably discharged or released under honor-
 33 able circumstances from active service in time of war or of other
 34 emergency as so defined in any branch of the Armed Forces of the
 35 United States shall be entitled, during her widowhood or his widow-
 36 hood, as the case may be, and while a resident of this State, to the
 37 deduction or cancellation in this paragraph provided for honor-
 38 ably discharged veterans and to such further deductions as from
 39 time to time may be provided by law.

40 4. The Legislature may, from time to time, enact laws granting
 41 an annual deduction, from the amount of any tax bill for taxes on
 42 the real property, *and from taxes attributable to a residential unit*
 43 *in a cooperative or mutual housing corporation*, of any citizen and
 44 resident of this State of the age of 65 or more years, or any citizen
 45 and resident of this State less than 65 years of age who is per-
 46 manently and totally disabled according to the provisions of the
 47 Federal Social Security Act, residing in a dwelling house owned
 48 by him which is a constituent part of such real property, or resid-
 49 ing in a dwelling house owned by him which is assessed as a real
 50 property but which is situated on land owned by another or others,
 51 *or residing as tenant-shareholder in a cooperative or mutual hous-*
 52 *ing corporation*, but no such deduction shall be in excess of \$160.00
 53 with respect to any year prior to 1981, \$200.00 per year in 1981,
 54 \$225.00 per year in 1982, and \$250.00 per year in 1983 and any year
 55 thereafter and such deduction shall be restricted to owners having
 56 an income not in excess of \$5,000.00 per year with respect to any
 57 year prior to 1981, \$8,000.00 per year in 1981, \$9,000.00 per year in
 58 1982, and \$10,000.00 per year in 1983 and any year thereafter, ex-
 59 clusive of benefits under any one of the following:

60 a. The Federal Social Security Act and all amendments and
 61 supplements thereto;

62 b. Any other program of the federal government or pursuant
 63 to any other federal law which provides benefits in whole or in
 64 part in lieu of benefits referred to in, or for persons excluded from
 65 coverage under, a. hereof including but not limited to the Federal
 66 Railroad Retirement Act and federal pension, disability and re-
 67 tirement programs; or

68 c. Pension, disability or retirement programs of any state or its
 69 political subdivisions, or agencies thereof, or persons not covered
 70 under a. hereof; provided, however, that the total amount of bene-
 71 fits to be allowed exclusion by any owner under b. or c. hereof shall
 72 not be in excess of the maximum amount of benefits payable to, and
 73 allowable for exclusion by, an owner in similar circumstances
 74 under a. hereof.

75 The surviving spouse of a deceased citizen and resident of the
 76 State who during his or her life received a [real property tax] de-
 77 duction pursuant to this paragraph shall be entitled, so long as he
 78 or she shall remain unmarried and a resident of the same dwelling
 79 house situated on the same land with respect to which said deduc-
 80 tion was granted, to the same deduction, upon the same conditions,
 81 with respect to the same real property or with respect to the same
 82 dwelling house which is situated on land owned by another or others,
 83 *or with respect to the same cooperative or mutual housing corpora-*
 84 *tion,* notwithstanding that said surviving spouse is under the age
 85 of 65 and is not permanently and totally disabled, provided that
 86 said surviving spouse is 55 years of age or older.

87 Any such deduction when so granted by law shall be granted so
 88 that it will not be in addition to any other deduction or exemption,
 89 except a deduction granted under authority of paragraph 3 of this
 90 section, to which the said citizen and resident may be entitled, but
 91 said citizen and resident may receive in addition any homestead
 92 rebate or credit provided by law. The State shall annually reim-
 93 burse each taxing district in an amount equal to one-half of the tax
 94 loss to the district resulting from the allowance of [tax] deductions
 95 pursuant to this paragraph.

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

1 3. This proposed amendment to the Constitution shall be sub-
 2 mitted to the people at the general election in the following man-
 3 ner and form.

4 There shall be printed on each official ballot to be used at the
 5 general election the following:

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

- 8 If you favor the proposition printed below make a cross (X),
 9 plus (+) or check (✓) in the square opposite the word "Yes." If
 10 you are opposed thereto make a cross (X), plus (+) or check (✓)
 11 in the square opposite the word "No."
 12 b. In every municipality the following question:

	Yes.	ALLOWS VETERAN'S DEDUCTION AND SENIOR OR DISABLED CITIZEN'S DEDUCTION TO ANY ELIGIBLE SHAREHOLDER OF A COOPERATIVE OR MUTUAL HOUSING CORPORATION Do you approve the amendment to the Constitution of the State of New Jersey, agreed to by the Legislature, providing that the Legislature may, by law, authorize an eligible shareholder of a cooperative or mutual housing corporation to receive a veteran's deduction and a senior or disabled citizen's deduction, or either deduction as the case may be?
	No.	INTERPRETIVE STATEMENT This amendment to the State Constitution allows persons who are shareholders of a cooperative or mutual housing corporation to receive the veteran's property tax deduction and the senior citizen or disabled citizen's property tax deduction, or either deduction as the case may be, if they are otherwise eligible therefor.

TAXATION — GENERAL

Allows eligible cooperative shareholders to receive veteran's property tax deduction and senior citizen or disabled citizen property tax deduction, or either.

ASSEMBLY CONCURRENT RESOLUTION No. 62

Introduced Pending Technical Review by Legislative Counsel
PRE-FILED FOR INTRODUCTION IN THE 1986 SESSION
By Assemblyman HENDRICKSON

ASSEMBLY CONCURRENT RESOLUTION No. 48

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 23, 1984

By Assemblymen HENDRICKSON, KOSCO, ROD, KLINE, PALAIA,
MEYER ROONEY, VISOTCKY and VAINIERI

A CONCURRENT RESOLUTION proposing to amend Article VIII,
Section I, paragraph 4 of the Constitution of the State of New
Jersey.

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

1 1. The following proposed amendment to the Constitution is
2 hereby agreed to:

PROPOSED AMENDMENT

3 Amend Article VIII, Section I, paragraph 4 of the Constitution
4 to read as follows:

5 4. The Legislature may, from time to time, enact laws granting
6 an annual deduction from the amount of any tax bill for taxes on
7 the real property of any citizen and resident of this State of the
8 age of 65 or more years, or any citizen and resident of this State
9 less than 65 years of age who is permanently and totally disabled
10 according to the provisions of the federal Social Security Act,
11 residing in a dwelling house owned by him *or in a cooperative in*
12 *which his membership certificate or stock entitles him to occupy as*
13 *a dwelling* which is a constituent part of such real property or re-
14 siding in a dwelling house owned by him *or in a cooperative in*
15 *which his membership certificate or stock entitles him to occupy*
16 *as a dwelling* which is assessed as real property but which is situ-
17 ated on land owned by another or others, but no such deduction
18 shall be in excess of \$160.00 with respect to any year prior to 1981,
19 \$200.00 per year in 1981, \$225.00 per year in 1982, and \$250.00 per

Matter printed in italics thus is new matter.

20 year in 1983 and any year thereafter and such deduction shall be
 21 restricted to owners having an income not in excess of \$5,000.00
 22 per year with respect to any year prior to 1981, \$8,000.00 per year
 23 in 1981, \$9,000.00 per year in 1982, and \$10,000.00 per year in 1983
 24 and any year thereafter, exclusive of benefits under any one of
 25 the following:

26 a. The federal Social Security Act and all amendments and
 27 supplements thereto;

28 b. Any other program of the federal government or pursuant
 29 to any other federal law which provides benefits in whole or in
 30 part in lieu of benefits referred to in, or for persons excluded from
 31 coverage under, a. hereof including but not limited to the federal
 32 Railroad Retirement Act and federal pension, disability and re-
 33 tirement programs; or

34 c. Pension, disability or retirement programs of any state or its
 35 political subdivisions, or agencies thereof, for persons not covered
 36 under a. hereof;

37 provided, however, that the total amount of benefits to be allowed
 38 exclusion by any owner under b. or c. hereof shall not be in excess
 39 of the maximum amount of benefits payable to, and allowable for
 40 exclusion by, an owner in similar circumstances under a. hereof.

41 The surviving spouse of a deceased citizen and resident of this
 42 State who during his or her life received a real property tax deduc-
 43 tion pursuant to this paragraph shall be entitled, so long as he or
 44 she shall remain unmarried and a resident in the same dwelling
 45 house or *cooperative* situated on the same land with respect to
 46 which said deduction was granted, to the same deduction, upon
 47 the same conditions, with respect to the same real property or with
 48 respect to the same dwelling house or *cooperative* which is situated
 49 on land owned by another or others, notwithstanding that said
 50 surviving spouse is under the age of 65 and is not permanently
 51 and totally disabled, provided that said surviving spouse is 55
 52 years of age or older.

53 Any such deduction when so granted by law shall be granted so
 54 that it will not be in addition to any other deduction or exemption
 55 to which the said citizen and resident may be entitled, but said
 56 citizen and resident may receive in addition any homestead rebate
 57 or credit provided by law. The State shall annually reimburse
 58 each taxing district in an amount equal to one-half of the tax loss
 59 to the district resulting from the allowance of tax deductions pur-
 60 suant to this paragraph.

1 2. When this proposed amendment to the Constitution is finally
 2 agreed to, pursuant to Article IX, paragraph 1 of the Constitution,

it shall be submitted to the people at the next general election occurring more than three months after such final agreement and shall be published at least once in at least one newspaper of each county designated by the President of the Senate and the Speaker of the General Assembly and the Secretary of State, not less than three months prior to said general election.

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

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

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

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

b. In every municipality the following question:

	Yes.	AUTHORIZE SENIOR OR DISABLED CITIZENS DEDUCTIONS ON REAL PROPERTY TAXES TO ANY ELIGIBLE OWNER- OCCUPANT OF A DWELLING HOUSE OR COOPERATIVE Do you approve the amendment to the Constitution of the State of New Jersey, agreed to by the Legislature, providing that an annual deduction from real property taxes shall be accorded to any eligible senior citizen or permanently and totally disabled person, or eligible spouse, on an owner-occupied dwelling house or cooperative, notwithstanding that the land on which the dwelling house is situated is not owned by the owner-occupant?
	No.	INTERPRETATIVE STATEMENT Approval of this amendment will allow eligible senior or disabled citizens to receive a real property tax deduction if they own and occupy and pay taxes on a dwelling house or cooperative, but do not own the land on which it is situated.

STATEMENT

This concurrent resolution proposes an amendment to the Constitution to provide that eligible senior citizens and disabled citizens may receive a real property tax deduction on cooperative property in which they reside and pay taxes.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR

ASSEMBLY CONCURRENT RESOLUTION Nos. 62 and 63

STATE OF NEW JERSEY

DATED: DECEMBER 8, 1986

The Assembly Appropriations Committee favorably reports the Assembly Committee Substitute for Assembly Concurrent Resolutions Nos. 62 and 63.

This concurrent resolution proposes to amend the State Constitution to allow eligible shareholders of a cooperative or mutual housing corporation receive the veteran's property tax deduction and the senior citizen or disabled citizen's property tax deduction, or either as the case may be.

A public hearing was held on this concurrent resolution October 2, 1986 before the Assembly Senior Citizens Committee.

**SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE**

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR

ASSEMBLY CONCURRENT RESOLUTION Nos. 62 and 63

STATE OF NEW JERSEY

DATED: AUGUST 6, 1987

The Senate Revenue, Finance and Appropriations Committee reported Assembly Committee Substitute for Assembly Concurrent Resolution Nos. 62 and 63 favorably.

Assembly Concurrent Resolution Nos. 62 and 63 ACS proposes to amend the State Constitution to allow eligible shareholders of a co-operative or mutual housing corporation to receive the veterans' property tax deduction and the senior citizens' or disabled citizens' property tax deduction, or either as the case may be. Currently, such shareholders are not entitled to the deductions.

FISCAL IMPACT:

A fiscal note, prepared with information from the Division of Taxation in the Department of Treasury, estimates that the cost to the State would total \$1,977,750.00. Of that amount, \$1,696,000.00 would be for 6,784 senior citizens', disabled citizens' or surviving spouses' deductions and \$281,750.00 would be for 5,635 veterans' deductions.

FISCAL NOTE TO
ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY CONCURRENT RESOLUTION Nos. 62 and 63

STATE OF NEW JERSEY

DATED: FEBRUARY 25, 1987

Assembly Committee Substitute for Assembly Concurrent Resolution Nos. 62 and 63 amends the Constitution to allow eligible cooperative shareholders to receive veteran's property tax deduction and senior citizen or disabled citizen property tax deduction, or either.

Under current law, cooperative shareholders are not eligible to receive veteran or senior citizen tax deductions.

The Division of Taxation estimates the cost of this bill as follows, based on Gross Income Tax records.

1. Cooperative owners who are senic citizens, disabled or surviving spouses	
—with incomes of \$0-\$10,000	4,641
—who did not file Gross Income Tax and, therefore, have less than \$10,000 income	2,143
Total	6,784
Tax Deduction @ \$250	\$1,696,000
2. Cooperative owners who are veterans	
Tax Deduction @ \$50	\$281,750
TOTAL COST TO STATE	<u>\$1,977,750</u>

The Office of Legislative Services concurs.

This fiscal note has been prepared pursuant to P. L. 1980, c. 67.

ASSEMBLY SENIOR CITIZENS COMMITTEE
STATEMENT TO
ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY CONCURRENT RESOLUTION Nos. 62 and 63

STATE OF NEW JERSEY

DATED: JUNE 12, 1986

The Assembly Senior Citizens Committee reports favorably an Assembly committee substitute for Assembly Concurrent Resolution Nos. 62 and 63.

This substitute is identical to Senate Concurrent Resolution No. 17. It amends the Constitution to allow eligible shareholders of a cooperative or mutual housing corporation to receive the veteran's property tax deduction and the senior citizen or disabled citizen's property tax deduction, or either deduction as the case may be.

ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY CONCURRENT RESOLUTION Nos. 62 and 63

STATE OF NEW JERSEY

ADOPTED: JUNE 12, 1986

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

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

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

PROPOSED AMENDMENT

3 Amend Article VIII, Section I, paragraphs 3 and 4 of the Con-
4 stitution to read as follows:

5 3. Any citizen and resident of this State now or hereafter hon-
6 orably discharged or released under honorable circumstances from
7 active service, in time of war or other emergency as, from time to
8 time, defined by the Legislature, in any branch of the Armed Forces
9 of the United States shall be entitled, annually to a deduction from
10 the amount of any tax bill for taxes on real and personal property,
11 or both, *including taxes attributable to a residential unit held by a*
12 *stockholder in a cooperative or mutual housing corporation*, in the
13 sum of \$50.00 or if the amount of any such tax bill shall be less than
14 \$50.00, to a cancellation thereof, which deduction or cancellation
15 shall not be altered or repealed. Any person hereinabove described
16 who has been or shall be declared by the United States Veterans
17 Administration, or its successor, to have a service-connected
18 disability, shall be entitled to such further deduction from taxation
19 as from time to time may be provided by law. The surviving spouse
20 of any citizen and resident of this State who has met or shall meet
21 his or her death on active duty in time of war or of other emergency
22 as so defined in any such service shall be entitled, during her widow-
23 hood or his widowerhood, as the case may be, and while a resident

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.

24 of this State, to the deduction or cancellation in this paragraph
 25 provided for honorably discharged veterans and to such further
 26 deduction as from time to time may be provided by law. The
 27 surviving spouse of any citizen and resident of this State who has
 28 had or shall hereafter have active service in time of war or of other
 29 emergency as so defined in any branch of the Armed Forces of the
 30 United States and who died or shall die while on active duty in any
 31 branch of the Armed Forces of the United States, or who has been
 32 or may hereafter be honorably discharged or released under honor-
 33 able circumstances from active service in time of war or of other
 34 emergency as so defined in any branch of the Armed Forces of the
 35 United States shall be entitled, during her widowhood or his widow-
 36 hood, as the case may be, and while a resident of this State, to the
 37 deduction or cancellation in this paragraph provided for honor-
 38 ably discharged veterans and to such further deductions as from
 39 time to time may be provided by law.

40 4. The Legislature may, from time to time, enact laws granting
 41 an annual deduction, from the amount of any tax bill for taxes on
 42 the real property, *and from taxes attributable to a residential unit*
 43 *in a cooperative or mutual housing corporation*, of any citizen and
 44 resident of this State of the age of 65 or more years, or any citizen
 45 and resident of this State less than 65 years of age who is per-
 46 manently and totally disabled according to the provisions of the
 47 Federal Social Security Act, residing in a dwelling house owned
 48 by him which is a constituent part of such real property, or resid-
 49 ing in a dwelling house owned by him which is assessed as a real
 50 property but which is situated on land owned by another or others,
 51 *or residing as tenant-shareholder in a cooperative or mutual hous-*
 52 *ing corporation*, but no such deduction shall be in excess of \$160.00
 53 with respect to any year prior to 1981, \$200.00 per year in 1981,
 54 \$225.00 per year in 1982, and \$250.00 per year in 1983 and any year
 55 thereafter and such deduction shall be restricted to owners having
 56 an income not in excess of \$5,000.00 per year with respect to any
 57 year prior to 1981, \$8,000.00 per year in 1981, \$9,000.00 per year in
 58 1982, and \$10,000.00 per year in 1983 and any year thereafter, ex-
 59 clusive of benefits under any one of the following:

60 a. The Federal Social Security Act and all amendments and
 61 supplements thereto;

62 b. Any other program of the federal government or pursuant
 63 to any other federal law which provides benefits in whole or in
 64 part in lieu of benefits referred to in, or for persons excluded from
 65 coverage under, a. hereof including but not limited to the Federal
 66 Railroad Retirement Act and federal pension, disability and re-
 67 tirement programs; or

68 c. Pension, disability or retirement programs of any state or its
69 political subdivisions, or agencies thereof, for persons not covered
70 under a. hereof; provided, however, that the total amount of bene-
71 fits to be allowed exclusion by any owner under b. or c. hereof shall
72 not be in excess of the maximum amount of benefits payable to, and
73 allowable for exclusion by, an owner in similar circumstances
74 under a. hereof.

75 The surviving spouse of a deceased citizen and resident of the
76 State who during his or her life received a [real property tax] de-
77 duction pursuant to this paragraph shall be entitled, so long as he
78 or she shall remain unmarried and a resident of the same dwelling
79 house situated on the same land with respect to which said deduc-
80 tion was granted, to the same deduction, upon the same conditions,
81 with respect to the same real property or with respect to the same
82 dwelling house which is situated on land owned by another or others,
83 *or with respect to the same cooperative or mutual housing corpora-*
84 *tion*, notwithstanding that said surviving spouse is under the age
85 of 65 and is not permanently and totally disabled, provided that
86 said surviving spouse is 55 years of age or older.

87 Any such deduction when so granted by law shall be granted so
88 that it will not be in addition to any other deduction or exemption,
89 except a deduction granted under authority of paragraph 3 of this
90 section, to which the said citizen and resident may be entitled, but
91 said citizen and resident may receive in addition any homestead
92 rebate or credit provided by law. The State shall annually reim-
93 burse each taxing district in an amount equal to one-half of the tax
94 loss to the district resulting from the allowance of [tax] deductions
95 pursuant to this paragraph.

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

1 3. This proposed amendment to the Constitution shall be sub-
2 mitted to the people at the general election in the following man-
3 ner and form.

4 There shall be printed on each official ballot to be used at the
5 general election the following:

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

- 8 If you favor the proposition printed below make a cross (X),
 9 plus (+) or check (✓) in the square opposite the word "Yes." If
 10 you are opposed thereto make a cross (X), plus (+) or check (✓)
 11 in the square opposite the word "No."

12 b. In every municipality the following question:

	Yes.	ALLOWS VETERAN'S DEDUCTION AND SENIOR OR DISABLED CITIZEN'S DEDUCTION TO ANY ELIGIBLE SHAREHOLDER OF A COOPERATIVE OR MUTUAL HOUSING CORPORATION Do you approve the amendment to the Constitution of the State of New Jersey, agreed to by the Legislature, providing that the Legislature may, by law, authorize an eligible shareholder of a cooperative or mutual housing corporation to receive a veteran's deduction and a senior or disabled citizen's deduction, or either deduction as the case may be?
	No.	INTERPRETIVE STATEMENT This amendment to the State Constitution allows persons who are shareholders of a cooperative or mutual housing corporation to receive the veteran's property tax deduction and the senior citizen or disabled citizen's property tax deduction, or either deduction as the case may be, if they are otherwise eligible therefor.

TAXATION — GENERAL

Allows eligible cooperative shareholders to receive veteran's property tax deduction and senior citizen or disabled citizen property tax deduction, or either.

ASSEMBLY CONCURRENT RESOLUTION No. 63

Introduced Pending Technical Review by Legislative Counsel
PRE-FILED FOR INTRODUCTION IN THE 1986 SESSION
By Assemblyman HENDRICKSON

ASSEMBLY CONCURRENT RESOLUTION No. 89

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 27, 1984

By Assemblyman HENDRICKSON, Assemblywoman MUHLER,
Assemblymen HAYTAIAN, MARKERT, SCHUBER and
HAINES

A CONCURRENT RESOLUTION proposing to amend Article VIII,
Section I, paragraph 4 of the Constitution of the State of New
Jersey.

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

1 1. The following proposed amendment to the Constitution is
2 hereby agreed to:

PROPOSED AMENDMENT

3 Amend Article VIII, Section I, paragraph 4 of the Constitution
4 to read as follows:

5 4. The Legislature may, from time to time, enact laws granting
6 an annual deduction from the amount of any tax bill for taxes
7 on real property of any citizen and resident of this State of the
8 age of 65 or more years, or any citizen and resident of this State
9 less than 65 years of age who is permanently and totally disabled
10 according to the provisions of the federal Social Security Act,
11 residing in a dwelling house owned by him or in a cooperative in
12 which his membership certificate or stock entitles him to occupy
13 as a dwelling which is a constituent part of such real property or
14-15 residing in a dwelling house owned by him or in a cooperative in
16 which his membership certificate or stock entitles him to occupy
16A as a dwelling which is assessed as real property but which is
17 situated on land owned by another or others, but no such deduction
18 shall be in excess of \$160.00 with respect to any year prior to 1981,
19 \$200.00 per year in 1981, \$225.00 per year in 1982, and \$250.00 per
20 year in 1983 and any year thereafter and such deduction shall be

Matter printed in italics thus is new matter.

21 restricted to owners having an income not in excess of \$5,000.00
 22 per year with respect to any year prior to 1981, \$8,000.00 per year
 23 in 1981, \$9,000.00 per year in 1982, and \$10,000.00 per year in 1983
 24 and any years thereafter, exclusive of benefits under any one of
 25 the following:

26 a. The federal Social Security Act and all amendments and
 27 supplements thereto;

28 b. Any other program of the federal government or pursuant
 29 to any other federal law which provides benefits in whole or in
 30 part in lieu of benefits referred to in, or for persons excluded from
 31 coverage under, a. hereof including but not limited to the federal
 32 Railroad Retirement Act and federal pension, disability and re-
 33 tirement programs; or

34 c. Pension, disability or retirement programs of any state or its
 35 political subdivisions, or agencies thereof, for persons not covered
 36 under a. hereof;

37 provided, however, that the total amount of benefits to be allowed
 38 exclusion by any owner under b. or c. hereof shall not be in excess
 39 of the maximum amount of benefits payable to, and allowable for
 40 exclusion by, an owner in similar circumstances under a. hereof.

41 The surviving spouse of a deceased citizen and resident of this
 42 State who during his or her life received a real property tax de-
 43 duction pursuant to this paragraph shall be entitled, so long as
 44 he or she shall remain unmarried and a resident in the same
 45 dwelling house or cooperative situated on the same land with re-
 46 spect to which said deduction was granted, to the same deduction,
 47 upon the same conditions, with respect to the same real property
 48 or with respect to the same dwelling house or cooperative which is
 49 situated on land owned by another or others, notwithstanding that
 50 said surviving spouse is under the age of 65 and is not permanently
 51 and totally disabled, provided that said surviving spouse is 55
 52 years of age or older.

53 Any such deduction when so granted by law shall be granted so
 54 that it will not be in addition to any other deduction or exemption
 55 to which the said citizen and resident may be entitled, but said
 56 citizen and resident may receive in addition any homestead rebate
 57 or credit provided by law. The State shall annually reimburse
 58 each taxing district in an amount equal to one-half of the tax
 59 loss to the district resulting from the allowance of tax deductions
 60 pursuant to this paragraph.

1 2. When this proposed amendment to the Constitution is finally
 2 agreed to, pursuant to Article IX, paragraph 1 of the Constitu-
 3 tion, it shall be submitted to the people at the next general election

4 occurring more than three months after such final agreement and
 5 shall be published at least once in at least one newspaper of each
 6 county designated by the President of the Senate and the Speaker
 7 of the General Assembly and the Secretary of State, not less than
 8 three months prior to said general election.

1 3. This proposed amendment to the Constitution shall be sub-
 2 mitted to the people at said election in the following manner and
 3 form:

4 There shall be printed on each official ballot to be used at such
 5 general election, the following:

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

8 If you favor the proposition printed below make a cross (X),
 9 plus (+) or check (✓) in the square opposite the word "Yes." If
 10 you are opposed thereto make a cross (X), plus (+) or check (✓)
 11 in the square opposite the word "No."

12 b. In every municipality the following question:

	Yes.	AUTHORIZE SENIOR OR DISABLED CITIZENS DEDUCTIONS ON REAL PROPERTY TAXES TO ANY ELIGIBLE OWNER-OCCUPANT OF A DWELLING HOUSE OR COOPERATIVE Do you approve the amendment to the Constitution of the State of New Jersey, agreed to by the Legislature, providing that an annual deduction from real property taxes shall be accorded to any eligible senior citizen or permanently and totally disabled person, or eligible spouse, on an owner-occupied dwelling house or cooperative, notwithstanding that the land on which the dwelling house is situated is not owned by the owner-occupant?
	No.	INTERPRETIVE STATEMENT Approval of this amendment will allow eligible senior or disabled citizens to receive a real property tax deduction if they own and occupy and pay taxes on a dwelling house or cooperative, including a mobile home, but do not own the land on which it is situated.

STATEMENT

The purpose of this constitutional amendment is adequately described in the interpretive statement which accompanies the question which will appear on the official ballot to be used at the general election for submission to the people of this State.