

54:4 - 8.43 et seq.

August 28, 1969

Legislative Notes on R.S. 54:4-8.43 et seq  
(Senior citizen tax deduction - date)

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L. 1969, Chapter 140 - S805  
Introduced May 12, 1969 by Beadleston.  
No statement.  
Bill was amended.

Checked V.F. - - N.J. - Old age - Tax Exemption,  
without success.

Bill listed as "approved" in :

974.905 New Jersey League of Municipalities Legislative  
151 Bulletin, No. 8, Date - June 9, 1969.

JH/rb

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SENATE 805

YEAR 1969

APPROVED

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SOURCE: New Jersey League of Municipalities  
974.905 Legislative Bulletin  
L51

No. 8

Date June 9, 1969

CHAPTER 140 LAWS OF N. J. 1969

APPROVED 7/22/69  
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SENATE, No. 805

# STATE OF NEW JERSEY

INTRODUCED MAY 12, 1969

By Senator BEADLESTON

(Without Reference)

AN ACT concerning senior citizen tax deductions, amending P. L. 1963, chapter 172 and P. L. 1964, chapter 255 and repealing section 1 of P. L. 1968, chapter 79.

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

1 1. Section 4 of P. L. 1963, chapter 172 (C. 54:4-8.43) is amended  
2 to read as follows:

3 4. An application for a senior citizen's deduction hereunder may  
4 be filed with the **[tax collector]** *assessor* of the taxing district on or  
5 before **[November 1]** *December 31* of the pretax year. If an appli-  
6 cation is approved by the **[tax collector]** *assessor*, he shall **[notify**  
7 **the assessor of such approval, who shall]** allow a senior citizen's  
8 deduction from the taxes assessed against the real property assessed  
9 to the claimant as described therein and shall indicate upon the  
10 assessment list and duplicates the approval thereof in such manner  
11 as shall be prescribed by rules of the Director of the Division of  
12 Taxation together with the proportionate share of such property  
13 deemed to be owned by the claimant for the purposes of this act  
14 if he is not the sole owner thereof.

15 Upon approval of the application for a senior citizen's tax deduc-  
16 tion the tax collector shall note in his records the existence of a  
17 contingent liability for taxes in the amount of the senior citizen's  
18 deduction in the event the deduction is subsequently disallowed on  
19 the basis of the taxpayer's income \*, *the transfer of title to the*  
20 *property to a person not entitled to such deduction,\** or on the basis  
21 *of the failure to meet any other prerequisites required by this act*  
22 *for a senior citizen's tax deduction, [the transfer of title to the*  
23 *property to a person not entitled to such deduction,]* which con-  
24 tingent liability shall be reported on any tax search made on the  
25 property for which the exemption was approved.

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

25A The application, if not filed with the assessor within the time  
 26 aforementioned, may be filed with the collector during the tax year  
 27 and upon approval by the collector of such application he shall  
 28 determine the amount of the reduction in tax to which the claim-  
 29 ant is entitled and shall allow said amount as an offset against the  
 30 tax then remaining unpaid. If the amount allowable as an offset  
 31 shall exceed the amount of the tax then unpaid for that tax year, or  
 32 if the application for a senior citizen's tax deduction is not filed  
 33 with the collector until after all taxes for the tax year have been  
 34 fully paid, the claimant may make application to the governing body  
 35 of the municipality constituting the taxing district for the refund  
 36 of any tax overpaid, but without interest, and the governing body  
 37 may, in its discretion, direct the return of any tax deemed by it to  
 38 have been overpaid by reason of claimant's failure to make timely  
 39 application for a senior citizen's tax deduction; provided, however,  
 40 that no application for a senior citizen's tax deduction for any pre-  
 40A vious tax year shall be allowed by any assessor, collector or govern-  
 40B ing body. Where an application for a senior citizen's tax deduction is  
 41 filed with and allowed by a collector he shall promptly transmit such  
 42 application and all exhibits attached thereto, or a photostatic copy  
 42A thereof, to the assessor of the taxing district. Upon receipt thereof  
 43 the assessor shall review the application and if approved by him it  
 44 shall have the same force as if originally filed with him.

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

3 5. Every person who is allowed a senior citizen's deduction shall  
 4 be required to file with the collector of the taxing district on or  
 5 before February 1 of the post-tax year a statement under oath of his  
 6 income for the tax year and his anticipated income for the ensuing  
 7 tax year as well as any other information deemed necessary to  
 8 establish the right of the senior citizen to a tax deduction for such  
 9 ensuing tax year.

10 Such statement shall be on a form prescribed by the Director,  
 11 Division of Taxation, in the Department of the Treasury and pro-  
 12 vided for the use of persons required to make such statement by the  
 13 governing body of the municipality constituting the taxing district  
 14 in which such statement is required to be filed. Each collector may  
 15 require the submission of such proof as he shall deem necessary to  
 16 verify any such statement. Upon the failure of any such person to  
 17 file the statement within time herein provided or to submit such  
 18 proof as the collector deems necessary to verify a statement that  
 19 has been filed, or if it is determined that the income of any such

20 person exceeded \$5,000.00 for said tax year, his senior citizens tax  
21 deduction for said tax year shall be disallowed and his taxes to the  
22 extent represented by the amount of said deduction shall be payable  
23 on or before March 1 of the post-tax year after which date if unpaid,  
24 said taxes shall be delinquent, constitute a lien on the property, and,  
25 in addition, the amount of said taxes shall be a personal debt of  
26 said person.

27 The amount of any lien and tax liability shall be prorated by  
28 the tax collector upon the transfer of title based on the number  
29 of days during the tax year that entitlement to the senior citizen's  
30 tax deduction is established. The lien shall be considered satisfied  
31 by the tax collector upon payment of the prorated amount for that  
32 portion of the tax year for which entitlement to the senior citizen's  
33 tax is not established.

1 3. Section 6 of P. L. 1963, chapter 172 (C. 54:4-8.45) is amended  
2 to read as follows:

3 6. A claim having been filed with and allowed by the [tax col-  
4 lector] *assessor on and after the effective date of this act* shall  
5 continue in force from year to year thereafter without the  
6 necessity for further claim so long as the claimant shall be  
7 entitled to a senior citizen's deduction hereunder, but the claimant  
8 shall be required yearly to establish *by post-tax year statement,*  
9 *as provided for in this act, his income for the tax year, his antici-*  
10 *ipated income for the ensuing tax year and his compliance with all*  
11 *other prerequisites for eligibility for the tax deduction for such*  
12 *ensuing tax year* and the assessor [tax collector] may at any time  
13 require the filing of a new application or such proof as he may deem  
14 necessary to establish the right of the claimant to continuance of  
15 such deduction. It shall be the duty of every claimant to inform  
16 the [tax collector] *assessor* of any change in his status or property  
17 which may affect his right to continuance of such deduction.

1 4. Section 1 of P. L. 1968, chapter 79 (C. 54:4-8.42a) is repealed.

2 5. This act shall take effect immediately and shall be applicable  
3 with respect to tax deductions for the tax year 1970 and thereafter.

SENATE, No. 805

STATE OF NEW JERSEY

INTRODUCED MAY 12, 1969

By Senator BEADLESTON

(Without Reference)

AN Act concerning senior citizen tax deductions, amending P. L. 1963, chapter 172 and P. L. 1964, chapter 255 and repealing section 1 of P. L. 1968, chapter 79.

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6 cation is approved by the **[tax collector]** *assessor*, he shall **[notify**  
7 *the assessor of such approval, who shall]* allow a senior citizen's  
8 deduction from the taxes assessed against the real property assessed  
9 to the claimant as described therein and shall indicate upon the  
10 assessment list and duplicates the approval thereof in such manner  
11 as shall be prescribed by rules of the Director of the Division of  
12 Taxation together with the proportionate share of such property  
13 deemed to be owned by the claimant for the purposes of this act  
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16 tion the tax collector shall note in his records the existence of a  
17 contingent liability for taxes in the amount of the senior citizen's  
18 deduction in the event the deduction is subsequently disallowed on  
19 the basis of the taxpayer's income or *on the basis of the failure to*  
20 *meet any other prerequisites required by this act for a senior*  
21 *citizen's tax deduction, [the transfer of title to the property to a*  
22 *person not entitled to such deduction,]* which contingent liability  
23 shall be reported on any tax search made on the property for which  
24 the exemption was approved.

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

25     *The application, if not filed with the assessor within the time*  
 26 *aforementioned, may be filed with the collector during the tax year*  
 27 *and upon approval by the collector of such application he shall*  
 28 *determine the amount of the reduction in tax to which the claim-*  
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 30 *tax then remaining unpaid. If the amount allowable as an offset*  
 31 *shall exceed the amount of the tax then unpaid for that tax year, or*  
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 34 *fully paid, the claimant may make application to the governing body*  
 35 *of the municipality constituting the taxing district for the refund*  
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 37 *may, in its discretion, direct the return of any tax deemed by it to*  
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3     5. Every person who is allowed a senior citizen's deduction shall  
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 6 income for the tax year *and his anticipated income for the ensuing*  
 7 *tax year as well as any other information deemed necessary to*  
 8 *establish the right of the senior citizen to a tax deduction for such*  
 9 *ensuing tax year.*

10     Such statement shall be on a form prescribed by the Director,  
 11 Division of Taxation, in the Department of the Treasury and pro-  
 12 vided for the use of persons required to make such statement by the  
 13 governing body of the municipality constituting the taxing district  
 14 in which such statement is required to be filed. Each collector may  
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 10 pated income for the *ensuing* tax year and his compliance with all  
 11 *other prerequisites for eligibility for the tax deduction for such*  
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SENATE AMENDMENT TO  
**SENATE, No. 805**

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**STATE OF NEW JERSEY**

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ADOPTED MAY 15, 1969

Amend page 1, section 1, line 19, after "income" insert ", the transfer of title to the property to a person not entitled to such deduction,".