

54:4-8.17 and 54:4-8.41

LEGISLATIVE HISTORY CHECKLIST

NJSA: 54:4-8.17 and 54:4-8.41

(Property tax--allow person to receive both veteran's and senior citizen's disabled deductions)

LAWS OF: 1985

CHAPTER: 200

Bill No: A837

Sponsor(s): Paterniti, Vainieri and Adubato

Date Introduced: January 23, 1984

Committee: Assembly: Revenue, Finance and Appropriations; Aging

Senate: Revenue, Finance and Appropriations

Amended during passage: Yes Amendments during passage denoted by asterisks.

Date of Passage: Assembly: November 19, 1984

Senate: May 2, 1985

Date of Approval: June 26, 1985

Following statements are attached if available:

Sponsor statement:		Yes	(Below)
Committee statement:	Assembly	Yes	2-23-84 and 6-18-84
	Senate	Yes	
Fiscal Note:		No	
Veto Message:		No	
Message on Signing:		No yes	
Following were printed:			
Reports:		No	
Hearings:		No	
Sponsors' statement:			

(Over)

The purpose of this bill is to ensure that a person who is qualified for a veteran's property tax deduction and a senior or disabled citizen's property tax deduction may receive both. The bill is intended to implement the provisions of the constitutional amendment proposed by Assembly Concurrent Resolution No. 50 of 1984.

For background see:

974.90 New Jersey. Legislature. General Assembly.
T235 Committee on Aging.
1984 Public hearing on ACR 50, held 5-24-84.
Trenton, 1984.

974.90 New Jersey. Legislature. General Assembly.
T235 Committee on Aging.
1984a Public hearing on ACR 38, held 7-5-84.

6-26-85

[OFFICIAL COPY REPRINT]

ASSEMBLY, No. 837

STATE OF NEW JERSEY

INTRODUCED JANUARY 23, 1984

By Assemblymen PATERNITI, VAINIERI and S. ADUBATO

AN ACT concerning deductions from real property taxes and amending P. L. 1963, c. 171 and P. L. 1963, c. 172.

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

1 1. Section 8 of P. L. 1963, c. 171 (C. 54:4-8.17) is amended to read
2 as follows:

3 8. No person shall be allowed a veteran's deduction from the tax
4 assessed against his real and personal property of more than \$50.00
5 in the aggregate in any one year, but a veteran's deduction may be
6 claimed in any taxing district in which the claimant has taxable
7 property and may be apportioned, at the claimant's option, between
8 two or more taxing districts; provided, such claims shall not exceed
9 \$50.00 in the aggregate. If a widow, as herein defined, shall herself
10 have been honorably discharged or released under honorable cir-
11 cumstances from active service in time of war in any branch of the
12 Armed Forces of the United States, she shall be entitled to a
13 veteran's deduction for each status. The veteran's deductions herein
14 provided shall be in addition to any exemptions now or hereafter
15 provided by any other statute for disabled veterans or widows as
16 herein defined, *and in addition to any deductions provided under*
17 *P. L. 1963, c. 172 (C. 54:4-8.40 et seq.) for senior citizens and the*
18 *permanently and totally disabled**, and certain surviving spouses*
19 *thereof,** to which the claimant is entitled. In addition, a claimant*
20 *may receive any homestead rebate or credit provided by law.*

1 2. Section 2 of P. L. 1963, c. 172 (C. 54:4-8.41) is amended to
2 read as follows:

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:

*—Senate committee amendments adopted December 13, 1984.

**—Senate committee amendment adopted February 14, 1985.

3 2. Every person, a citizen and resident of this State of the age
4 of 65 or more years, or less than 65 years of age who is permanently
5 and totally disabled, having an annual income not in excess of
6 the limitations provided in this section and residing in a dwelling
7 house owned by him which is a constituent part of his real property
8 or residing in a dwelling house owned by him which is assessed as
9 real property but which is situated on land owned by another or
10 others, shall be entitled, annually, on proper claim being made
11 therefor, to a deduction against the tax or taxes assessed against
12 such real property, to an amount not exceeding the amount of said
13 tax, or the sum provided in this section, whichever is the lesser, but
14 no such deduction from taxes shall be in addition to any other
15 deduction or exemption from taxes to which said person may be
16 entitled, except [said] *a veteran's deduction provided under P. L.*
17 *1963, c. 171 (C. 54:4-8.10 et seq.). A citizen and resident granted a*
18 *deduction pursuant to this section may receive in addition any*
19 *homestead rebate or credit provided by law.*

20 For the purposes of this section, the annual income limitation
21 shall be: \$5,000.00 for any year prior to 1981; \$8,000.00 for the year
22 1981; \$9,000.00 for the year 1982; and, \$10,000.00 for year 1983 and
23 each year thereafter.

24 The sum deducted pursuant to this section shall not exceed: in
25 any year prior to 1981, \$160.00; in the year 1981, \$200.00; in the
26 year 1982, \$225.00; and, in the year 1983 and in each year there-
27 after, \$250.00.

28 For the purposes of this act:

29 a. The income of a married person shall be deemed to include
30 an amount equal to the income of the spouse during the applicable
31 income year, except for such portion of that year as the two were
32 living apart in a state of separation, whether under judicial decree
33 or otherwise,

34 b. The requirement of ownership shall be satisfied by the holding
35 of a beneficial interest in the dwelling house where legal title
36 thereto is held by another who retains a security interest in the
37 dwelling house.

1 3. This act shall take effect immediately* [, but shall remain inop-
2 erative until the adoption of Assembly Concurrent Resolution
3 No. 50 of 1984]*.

5 and totally disabled, having an annual income not in excess of
6 the limitations provided in this section and residing in a dwelling
7 house owned by him which is a constituent part of his real property
8 or residing in a dwelling house owned by him which is assessed as
9 real property but which is situated on land owned by another or
10 others, shall be entitled, annually, on proper claim being made
11 therefor, to a deduction against the real property, to an amount
12 not exceeding the amount of said tax, or the sum provided in this
13 section, whichever is the lesser, but no such deduction from taxes
14 shall be in addition to any other deduction or exemption from taxes
15 to which said person may be entitled, except [said] *a veteran's*
16 *deduction provided under P. L. 1963, c. 171 (C. 54:4-8.10 et seq.)*.
17 *A citizen and resident granted a deduction pursuant to this section*
18 *may receive in addition any homestead rebate or credit provided*
19 *by law.*

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21 shall be: \$5,000.00 for any year prior to 1981; \$8,000.00 for the year
22 1981; \$9,000.00 for the year 1982; and, \$10,000.00 for year 1983 and
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25 any year prior to 1981, \$160.00; in the year 1981, \$200.00; in the
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30 an amount equal to the income of the spouse during the applicable
31 income year, except for such portion of that year as the two were
32 living apart in a state of separation, whether under judicial decree
33 or otherwise.

34 b. The requirement of ownership shall be satisfied by the holding
35 of a beneficial interest in the dwelling house where legal title
36 thereto is held by another who retains a security interest in the
37 dwelling house.

1 3. This act shall take effect immediately, but shall remain inop-
2 erative until the adoption of Assembly Concurrent Resolution
3 No. 50 of 1984.

STATEMENT

The purpose of this bill is to ensure that a person who is qualified for a veteran's property tax deduction and a senior or disabled citizen's property tax deduction may receive both. The bill is intended to implement the provisions of the constitutional amendment proposed by Assembly Concurrent Resolution No. 50 of 1984.

ASSEMBLY COMMITTEE ON AGING

STATEMENT TO

ASSEMBLY, No. 837

STATE OF NEW JERSEY

DATED: FEBRUARY 23, 1984

The purpose of this bill is to insure that a person who qualifies for a senior or disabled citizen's property tax deduction and a veteran's property tax deduction may receive both deductions. The bill is intended to implement the provisions of the constitutional amendment proposed by Assembly Concurrent Resolution No. 50 of 1984.

A veteran's tax deduction may not exceed \$50.00. A person qualifying for a senior or disabled citizen's property deduction may not have an annual income which exceeds \$10,000.00, and this deduction may not exceed \$250.00.

According to FY '82 information, 436,970 veterans of the estimated 1.1 million veterans in the State claimed their \$50.00 deduction. The cost in FY '82 for the \$50.00 veteran's deduction was approximately \$21.9 million. Of the 1.1 million veterans in New Jersey, approximately 117,000 were 65 years or older. If all these veterans were to receive the \$50.00 property tax deduction after reaching age 65, the cost to the state would be approximately \$5.8 million.

ASSEMBLY REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 837

STATE OF NEW JERSEY

DATED: JUNE 18, 1984

Assembly Bill No. 837 ensures that a person who is qualified for a veteran's property tax deduction and a senior or disabled citizen's property tax deduction may receive both. The bill is intended to implement the provisions of the constitutional amendment proposed by Assembly Concurrent Resolution No. 50 of 1984.

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 837

[SENATE REPRINT]
with Senate committee amendments

STATE OF NEW JERSEY

DATED: FEBRUARY 14, 1985

This bill provides that a person who is qualified for a veteran's property tax deduction and a senior or disabled citizen's property tax deduction may receive both.

Eligibility to receive both deductions was made possible by the amendment to Article VIII, Section I, paragraph 4 of the New Jersey Constitution which was approved by the voters on November 6, 1984.

Under the existing law a person who is eligible for the \$50.00 veteran's deduction must forego that deduction if he or she receives the \$250.00 deduction granted to individuals who are at least 65 years of age or disabled and have an annual income no greater than \$10,000.00. This bill amends the law to permit qualified individuals to receive both deductions.

FISCAL IMPACT

Estimates by the Division of Taxation and the Office of Legislative Services indicate FY 1986 costs ranging between \$2,600,000.00 and \$3,200,000.00. These costs should increase over the next several years by \$700,000.00 annually, as a larger number of World War II veterans attain age 65.

COMMITTEE AMENDMENTS

Committee amendments are technical in nature. As amended, this bill is identical to Senate Bill No. 1881, also amended and reported favorably.



OFFICE OF THE GOVERNOR NEWS RELEASE

CN-001
Contact: PAUL WOLCOTT
609-292-8956

TRENTON, N.J. 08625
Release: THURSDAY, JUNE 27, 198

Governor Thomas H. Kean has signed the following bills:

S-1781, sponsored by State Senator Wayne Dumont, Jr., R-Warren, which establishes a Fund for the Improvement of Collegiate Education. The bill appropriates \$2 million to the Department of Higher Education from the reserves of the Higher Education Assistance Authority.

The Department will use the fund to provide competitive grants to collegiate institutions. The grants are intended to be used to improve collegiate programs, including faculty instruction, the improvement of academic quality of educational programs, the improvement of access by students to higher education and the improvement of student retention levels.

A-837, sponsored by Assemblyman Thomas H. Paterniti, D-Middlesex, which permits a person qualified for a veteran's property tax deduction and a senior or disabled deduction to receive both. The bill is the enabling legislation for a Constitutional amendment approved by the voters last November.

A-422, sponsored by Assemblyman Frank M. Pelly, D-Middlesex, which gives designated school officials the right to inspect lockers and other storage facilities provided by the school for student use, so long as students are notified in writing at the beginning of each school year that such inspections may occur.