

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: No

NEWSPAPER ARTICLES: No

RH/CL

P.L. 2017, CHAPTER 370, *approved January 16, 2018*
Assembly, No. 3466 (*Second Reprint*)

1 AN ACT concerning the application deadline for the homestead
2 property tax reimbursement and amending P.L.1997, c.348.

3
4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6
7 1. Section 3 of P.L.1997, c.348 (C.54:4-8.70) is amended to read
8 as follows:

9 3. An application for a homestead property tax reimbursement
10 hereunder shall be filed with the director annually **【**on or before June
11 **1】** beginning April 1 and ending October ¹**【1】** 31¹ of the year
12 following the year for which the claim is being made and shall reflect
13 the prerequisites for a homestead property tax reimbursement on
14 December 31 of the tax year for which the claim is being made;
15 provided, however, that the director may, by rule, designate a later
16 date as the date by which the application shall be filed or waive the
17 requirement for filing an annual application for any year or years
18 subject to any limitations and conditions the director may deem
19 appropriate. The application shall be on a form prescribed by the
20 director and provided for the use of applicants hereunder. Each
21 applicant making a claim for a homestead property tax reimbursement
22 under this act shall provide, if required by the director, to the director a
23 copy of his or her current year property tax bill or current year site fee
24 bill on the homestead constituting that person's principal residence and
25 a copy of his or her property tax bill for the base year or site fee bill
26 for the base year on the same homestead, or other equivalent proof as
27 permitted by the director.

28 It shall be the duty of every eligible claimant to inform the director
29 of any change in his or her status or homestead which may affect his or
30 her right to continuance of the homestead property tax reimbursement.

31 If an eligible claimant receives an additional homestead property
32 tax reimbursement to which the claimant was not entitled or greater
33 than the reimbursement to which the claimant was entitled, the director
34 ²shall permit the claimant to enter into an installment payment
35 agreement for a reasonable period of time that will enable the
36 claimant to completely satisfy the amount of the reimbursement
37 paid to which the claimant was not entitled. If the claimant does
38 not enter into an installment payment agreement, the director² may,
39 in addition to all other available legal remedies, offset such amount
40 against a gross income tax refund or amount due pursuant to P.L.1990,
41 c.61.

42 (cf: P.L.2017, c.207, s.3)

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 underlined **thus** is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly ASL committee amendments adopted May 19, 2016.

²Senate SBA committee amendments adopted December 4, 2017.

1 2. This act shall take effect immediately.

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6 Revises application deadline for homestead property tax
7 reimbursement program.

ASSEMBLY, No. 3466

STATE OF NEW JERSEY 217th LEGISLATURE

INTRODUCED MARCH 7, 2016

Sponsored by:

Assemblyman CRAIG J. COUGHLIN

District 19 (Middlesex)

Assemblywoman JOANN DOWNEY

District 11 (Monmouth)

Assemblyman JAY WEBBER

District 26 (Essex, Morris and Passaic)

SYNOPSIS

Revises application deadline for homestead property tax reimbursement program.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 5/20/2016)

A3466 COUGHLIN, DOWNEY

2

1 AN ACT concerning the application deadline for the homestead
2 property tax reimbursement and amending P.L.1997, c.348.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6

7 1. Section 3 of P.L.1997, c.348 (C.54:4-8.70) is amended to
8 read as follows:

9 3. An application for a homestead property tax reimbursement
10 hereunder shall be filed with the director annually **[on or before**
11 **June 1]** beginning April 1 and ending October 1 of the year
12 following the year for which the claim is being made and shall
13 reflect the prerequisites for a homestead property tax
14 reimbursement on December 31 of the tax year for which the claim
15 is being made; provided, however, that the director may, by rule,
16 designate a later date as the date by which the application shall be
17 filed or waive the requirement for filing an annual application for
18 any year or years subject to any limitations and conditions the
19 director may deem appropriate. The application shall be on a form
20 prescribed by the director and provided for the use of applicants
21 hereunder. Each applicant making a claim for a homestead property
22 tax reimbursement under this act shall provide, if required by the
23 director, to the director a copy of his or her current year property
24 tax bill or current year site fee bill on the homestead constituting
25 that person's principal residence and a copy of his or her property
26 tax bill for the base year or site fee bill for the base year on the
27 same homestead, or other equivalent proof as permitted by the
28 director.

29 It shall be the duty of every eligible claimant to inform the
30 director of any change in his or her status or homestead which may
31 affect his or her right to continuance of the homestead property tax
32 reimbursement.

33 If an eligible claimant receives an additional homestead property
34 tax reimbursement to which the claimant was not entitled or greater
35 than the reimbursement to which the claimant was entitled, the
36 director may, in addition to all other available legal remedies, offset
37 such amount against a gross income tax refund or amount due
38 pursuant to P.L.1990, c.61.

39 (cf: P.L.2003, c.30, s.1)

40

41 2. This act shall take effect immediately.

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 underlined thus is new matter.

1 STATEMENT

2

3 This bill would require that applications for participation in the
4 homestead property tax reimbursement program, colloquially
5 known as the “senior freeze” program, be filed with the Director of
6 the Division of Taxation in the Department of the Treasury
7 beginning April 1, and ending October 1, of the year following the
8 year for which the claim is being made. Under current law, that
9 deadline is June 1 of the year following the year for which the claim
10 is being made; however, that deadline has been extended in most
11 years.

12 A longer application period also provides more time for senior
13 citizens and disabled persons who may be eligible to participate in
14 this property tax relief program to apply to participate in it.

ASSEMBLY STATE AND LOCAL GOVERNMENT
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 3466

with committee amendments

STATE OF NEW JERSEY

DATED: MAY 19, 2016

The Assembly State and Local Government Committee reports favorably and with committee amendments Assembly Bill No. 3466.

As amended by the committee, this bill would require that applications for participation in the homestead property tax reimbursement program, colloquially known as the “senior freeze” program, be filed with the Director of the Division of Taxation in the Department of the Treasury beginning April 1, and ending October 31, of the year following the year for which the claim is being made. Under current law, that deadline is June 1 of the year following the year for which the claim is being made; however, that deadline has been extended in most years.

A longer application period also provides more time for senior citizens and disabled persons who may be eligible to participate in this property tax relief program to apply to participate in it.

COMMITTEE AMENDMENTS:

As introduced, this bill required applications for participation in the homestead property tax reimbursement program, to be filed with the Director of the Division of Taxation in the Department of the Treasury beginning April 1, and ending October 1. The committee amended the bill to change the application period to end on October 31.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

[First Reprint]

ASSEMBLY, No. 3466

STATE OF NEW JERSEY

DATED: JUNE 16, 2016

The Senate Community and Urban Affairs Committee reports favorably Assembly Bill No. 3466 (1R).

This bill would require that applications for participation in the homestead property tax reimbursement program, colloquially known as the “senior freeze” program, be filed with the Director of the Division of Taxation in the Department of the Treasury beginning April 1, and ending October 31, of the year following the year for which the claim is being made. Under current law, that deadline is June 1 of the year following the year for which the claim is being made; however, that deadline has been extended in most years.

A longer application period also provides more time for senior citizens and disabled persons who may be eligible to participate in this property tax relief program to apply to participate in it.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

[First Reprint]

ASSEMBLY, No. 3466

with committee amendments

STATE OF NEW JERSEY

DATED: DECEMBER 4, 2017

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 3466 (1R), with committee amendments.

As amended, this bill would require that applications for participation in the homestead property tax reimbursement program, colloquially known as the “senior freeze” program, be filed with the Director of the Division of Taxation in the Department of the Treasury beginning April 1, and ending October 31, of the year following the year for which the claim is being made. Under current law, that deadline is June 1 of the year following the year for which the claim is being made; however, that deadline has been extended in most years.

A longer application period also provides more time for senior citizens and disabled persons who may be eligible to participate in this property tax relief program to apply to participate in it.

As amended and reported, this bill is identical to Senate Bill No. 1278, as also amended and reported by the committee.

COMMITTEE AMENDMENTS:

The committee amendments make a technical amendment to the statutory text to reflect P.L.2017, c.207, concerning installment payments to repay any amounts overpaid by the State for the “senior freeze.”

FISCAL IMPACT:

The Office of Legislative Services (OLS) concludes that the bill will have no impact on State finances. Although extending the deadline for submitting a senior freeze application may result in an increase in State costs, the OLS notes that the filing deadline is routinely extended beyond the statutory date of June 1. By routinely extending the homestead property tax reimbursement application date, the State has regularly incurred additional costs associated with the filing of senior freeze claims beyond the date allowed under the statutory deadline.

LEGISLATIVE FISCAL ESTIMATE

[First Reprint]

ASSEMBLY, No. 3466

STATE OF NEW JERSEY 217th LEGISLATURE

DATED: JUNE 1, 2016

SUMMARY

- Synopsis:** Revises the application deadline for homestead property tax reimbursement program.
- Type of Impact:** No Fiscal Impact.
- Agencies Affected:** Division of Taxation (Treasury)

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost	No Impact – See comments below		

- The Office of Legislative Services (OLS) concludes that the enactment of Assembly Bill No. 3466 (1R) would have no impact on State finances.
- Although extending the deadline for submitting a senior freeze application may result in an increase in State costs, the OLS notes that the filing deadline is routinely extended beyond the statutory date of June 1.
- By extending the homestead property tax reimbursement application date, the State has already incurred additional costs associated with the filing of senior freeze claims beyond the period allowed under current law.

BILL DESCRIPTION

Assembly Bill No. 3466 (1R) requires applications for participation in the homestead property tax reimbursement program, colloquially known as the “senior freeze,” to be filed with the Director of the Division of Taxation in the Department of the Treasury beginning April 1, and ending October 31, of the year following the year for which the claim is being made. Under current law, that deadline is June 1 of the year following the year for which the claim is being made.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS concludes that the enactment of Assembly Bill No. 3466 (1R) would have no impact on State finances. Although extending the deadline for submitting a senior freeze application may result in an increase in State costs, the OLS notes that the filing deadline is routinely extended beyond the statutory date of June 1. By extending the homestead property tax reimbursement application deadline, the State has already incurred additional costs associated with the filing of senior freeze claims beyond the period allowed under current law.

Section: Local Government

*Analyst: Scott A. Brodsky
Senior Fiscal Analyst*

*Approved: Frank W. Haines III
Legislative Budget and Finance Officer*

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

LEGISLATIVE FISCAL ESTIMATE

[Second Reprint]

ASSEMBLY, No. 3466

**STATE OF NEW JERSEY
217th LEGISLATURE**

DATED: DECEMBER 12, 2017

SUMMARY

Synopsis: Revises application deadline for homestead property tax reimbursement program.

Type of Impact: No Fiscal Impact.

Agencies Affected: Department of the Treasury.

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Finances	No Fiscal Impact – See comments below		

- The Office of Legislative Services (OLS) concludes that the enactment of this bill would have no impact on State finances. This bill merely codifies the longstanding regulatory practice of extending the current statutory homestead property tax reimbursement application deadline.
- Although extending the deadline for submitting a senior freeze application can be expected to increase State costs, the OLS notes that the State already routinely extends the filing deadline beyond the statutory date of June 1. Consequently, the State already incurs the additional costs associated with the filing of senior freeze claims beyond the period allowed under current statutory law and these costs cannot be attributed to the bill.

BILL DESCRIPTION

Assembly Bill No. 3466 (2R) of 2016 requires applications for participation in the homestead property tax reimbursement program, colloquially known as the “senior freeze,” to be filed with the Division of Taxation in the Department of the Treasury beginning April 1 and ending October 31 of the year following the year for which the claim is being made. Under current law, the application filing deadline is June 1 of the year following the year for which the claim is being made.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS concludes that the enactment of this bill would have no impact on State finances. Although extending the deadline for submitting a senior freeze application can be expected to increase State costs, the OLS notes that the State already routinely extends the filing deadline beyond the statutory date of June 1. (The filing deadline for the 2016 program, for example, was October 18, 2017.) Consequently, the State already incurs the additional costs associated with the filing of senior freeze claims beyond the period allowed under current statutory law and these costs cannot be attributed to the bill.

Section: *Local Government*

Analyst: *Scott A. Brodsky*
 Senior Fiscal Analyst

Approved: *Frank W. Haines III*
 Legislative Budget and Finance Officer

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

SENATE, No. 1278

STATE OF NEW JERSEY
217th LEGISLATURE

INTRODUCED FEBRUARY 8, 2016

Sponsored by:

Senator JOSEPH F. VITALE

District 19 (Middlesex)

Senator STEVEN V. OROHO

District 24 (Morris, Sussex and Warren)

SYNOPSIS

Revises application deadline for homestead property tax reimbursement program.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/24/2016)

S1278 VITALE, OROHO

2

1 AN ACT concerning the application deadline for the homestead
2 property tax reimbursement and amending P.L.1997, c.348.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6

7 1. Section 3 of P.L.1997, c.348 (C.54:4-8.70) is amended to
8 read as follows:

9 3. An application for a homestead property tax reimbursement
10 hereunder shall be filed with the director annually **[on or before**
11 **June 1]** beginning April 1 and ending October 1 of the year
12 following the year for which the claim is being made and shall
13 reflect the prerequisites for a homestead property tax
14 reimbursement on December 31 of the tax year for which the claim
15 is being made; provided, however, that the director may, by rule,
16 designate a later date as the date by which the application shall be
17 filed or waive the requirement for filing an annual application for
18 any year or years subject to any limitations and conditions the
19 director may deem appropriate. The application shall be on a form
20 prescribed by the director and provided for the use of applicants
21 hereunder. Each applicant making a claim for a homestead property
22 tax reimbursement under this act shall provide, if required by the
23 director, to the director a copy of his or her current year property
24 tax bill or current year site fee bill on the homestead constituting
25 that person's principal residence and a copy of his or her property
26 tax bill for the base year or site fee bill for the base year on the
27 same homestead, or other equivalent proof as permitted by the
28 director.

29 It shall be the duty of every eligible claimant to inform the
30 director of any change in his or her status or homestead which may
31 affect his or her right to continuance of the homestead property tax
32 reimbursement.

33 If an eligible claimant receives an additional homestead property
34 tax reimbursement to which the claimant was not entitled or greater
35 than the reimbursement to which the claimant was entitled, the
36 director may, in addition to all other available legal remedies, offset
37 such amount against a gross income tax refund or amount due
38 pursuant to P.L.1990, c.61.

39 (cf: P.L.2003, c.30, s.1)

40

41 2. This act shall take effect immediately.

42

43 STATEMENT

44

45 This bill would require that applications for participation in
46 the homestead property tax reimbursement program, colloquially

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 underlined thus is new matter.

S1278 VITALE, OROHO

1 known as the “senior freeze” program, be filed with the Director of
2 the Division of Taxation in the Department of the Treasury
3 beginning April 1, and ending October 1, of the year following the
4 year for which the claim is being made. Under current law, that
5 deadline is June 1 of the year following the year for which the claim
6 is being made; however, that deadline has been extended in most
7 years.

8 A longer application period also provides more time for senior
9 citizens and disabled persons who may be eligible to participate in
10 this property tax relief program to apply to participate in it.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 1278

STATE OF NEW JERSEY

DATED: JUNE 16, 2016

The Senate Community and Urban Affairs Committee reports favorably Senate Bill No. 1278.

This bill would require that applications for participation in the homestead property tax reimbursement program, colloquially known as the “senior freeze” program, be filed with the Director of the Division of Taxation in the Department of the Treasury beginning April 1, and ending October 1, of the year following the year for which the claim is being made. Under current law, that deadline is June 1 of the year following the year for which the claim is being made; however, that deadline has been extended in most years.

A longer application period also provides more time for senior citizens and disabled persons who may be eligible to participate in this property tax relief program to apply to participate in it.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 1278

with committee amendments

STATE OF NEW JERSEY

DATED: DECEMBER 4, 2017

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 1278, with committee amendments.

As amended, this bill would require that applications for participation in the homestead property tax reimbursement program, colloquially known as the “senior freeze” program, be filed with the Director of the Division of Taxation in the Department of the Treasury beginning April 1, and ending October 31, of the year following the year for which the claim is being made. Under current law, that deadline is June 1 of the year following the year for which the claim is being made; however, that deadline has been extended in most years.

A longer application period also provides more time for senior citizens and disabled persons who may be eligible to participate in this property tax relief program to apply to participate in it.

As amended and reported, this bill is identical to Assembly Bill No. 3466 (1R), as also amended and reported by the committee.

COMMITTEE AMENDMENTS:

The committee amendments change the application period end date from October 1 to October 31. The committee amendments also make a technical amendment to the statutory text to reflect P.L.2017, c.207, concerning installment payments to repay any amounts overpaid by the State for the “senior freeze.”

FISCAL IMPACT:

The Office of Legislative Services (OLS) concludes that the bill will have no impact on State finances. Although extending the deadline for submitting a senior freeze application may result in an increase in State costs, the OLS notes that the filing deadline is routinely extended beyond the statutory date of June 1. By routinely extending the homestead property tax reimbursement application date, the State has regularly incurred additional costs associated with the filing of senior freeze claims beyond the date allowed under the statutory deadline.

LEGISLATIVE FISCAL ESTIMATE

[First Reprint]

SENATE, No. 1278 STATE OF NEW JERSEY 217th LEGISLATURE

DATED: DECEMBER 12, 2017

SUMMARY

Synopsis: Revises application deadline for homestead property tax reimbursement program.

Type of Impact: No Fiscal Impact.

Agencies Affected: Department of the Treasury.

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Finances	No Fiscal Impact – See comments below		

- The Office of Legislative Services (OLS) concludes that the enactment of this bill would have no impact on State finances. This bill merely codifies the longstanding regulatory practice of extending the current statutory homestead property tax reimbursement application deadline.
- Although extending the deadline for submitting a senior freeze application can be expected to increase State costs, the OLS notes that the State already routinely extends the filing deadline beyond the statutory date of June 1. Consequently, the State already incurs the additional costs associated with the filing of senior freeze claims beyond the period allowed under current statutory law and these costs cannot be attributed to the bill.

BILL DESCRIPTION

Senate Bill No. 1278 (1R) of 2016 requires applications for participation in the homestead property tax reimbursement program, colloquially known as the “senior freeze,” to be filed with the Division of Taxation in the Department of the Treasury beginning April 1 and ending October 31 of the year following the year for which the claim is being made. Under current law, the application filing deadline is June 1 of the year following the year for which the claim is being made.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS concludes that the enactment of this bill would have no impact on State finances. Although extending the deadline for submitting a senior freeze application can be expected to increase State costs, the OLS notes that the State already routinely extends the filing deadline beyond the statutory date of June 1. (The filing deadline for the 2016 program, for example, was October 18, 2017.) Consequently, the State already incurs the additional costs associated with the filing of senior freeze claims beyond the period allowed under current statutory law and these costs cannot be attributed to the bill.

Section: Local Government

*Analyst: Scott A. Brodsky
Senior Fiscal Analyst*

*Approved: Frank W. Haines III
Legislative Budget and Finance Officer*

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).