

54:4-8.70

LEGISLATIVE HISTORY CHECKLIST

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LAWS OF: 2003 **CHAPTER:** 30
NJSA: 54:4-8.70 ("Senior Property Tax Freeze Protection Act")
BILL NO: S1341 (Substituted for A2282/2161)

SPONSOR(S): Matheussen and others

DATE INTRODUCED: March 18, 2002

COMMITTEE: **ASSEMBLY:** Appropriations
SENATE: Community and Urban Affairs; Budget

AMENDED DURING PASSAGE: Yes

DATE OF PASSAGE: **ASSEMBLY:** October 28, 2002
SENATE: February 27, 2003

DATE OF APPROVAL: March 14, 2003

FOLLOWING ARE ATTACHED IF AVAILABLE:

[FINAL TEXT OF BILL](#) (2nd reprint enacted)
(Amendments during passage denoted by superscript numbers)

S1341

[SPONSORS STATEMENT](#): (Begins on page 3 of original bill) [Yes](#)

COMMITTEE STATEMENT: **ASSEMBLY:** [Yes](#)

SENATE: Yes [9-9-2002 \(Community\)](#)
[9-19-2002 \(Budget\)](#)

FLOOR AMENDMENT STATEMENTS: No

LEGISLATIVE FISCAL ESTIMATE: No

A2282/2161

[SPONSORS STATEMENT \(A2282\)](#): (Begins on page 3 of original bill) [Yes](#)

[SPONSORS STATEMENT \(A2161\)](#): (Begins on page 3 of original bill) [Yes](#)

COMMITTEE STATEMENT: **ASSEMBLY:** [Yes](#)

SENATE: No

FLOOR AMENDMENT STATEMENTS: No

LEGISLATIVE FISCAL ESTIMATE: No

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: No

FOLLOWING WERE PRINTED:

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REPORTS: No

HEARINGS: No

NEWSPAPER ARTICLES: No

P.L. 2003, CHAPTER 30, *approved March 14, 2003*
Senate, No. 1341 (*Second Reprint*)

1 AN ACT permanently extending the deadline for the filing of an
2 application for a homestead property tax reimbursement,
3 designating this extension as the Senior Property Tax Freeze
4 Protection Act, and amending P.L.1997, c.348.

5

6 **BE IT ENACTED** by the Senate and General Assembly of the State
7 of New Jersey:

8

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

11 3. An application for a homestead property tax reimbursement
12 hereunder shall be filed with the director [on or before December 31,
13 1998 and] ¹annually¹ on or before [December 31] ¹[June 30 annually
14 thereafter] ²[April 15] June 1² of the year following the year for
15 which the claim is being made¹ and shall reflect the prerequisites for
16 a homestead property tax reimbursement on December 31 of the tax
17 year [of filing] for which the claim is being made; provided, however,
18 that the director may, by rule, ¹designate a later date as the date by
19 which the application shall be filed or¹ waive the requirement for filing
20 an annual application for any year or years subject to any limitations
21 and conditions the director may deem appropriate. The application
22 shall be on a form prescribed by the director and provided for the use
23 of applicants hereunder. Each applicant making a claim for a
24 homestead property tax reimbursement under this act shall provide, if
25 required by the director, to the director a copy of his or her current
26 year property tax bill or current year site fee bill on the homestead
27 constituting that person's principal residence and a copy of his or her
28 property tax bill for the base year or site fee bill for the base year on
29 the same homestead, or other equivalent proof as permitted by the
30 director.

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

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

41 (cf: P.L.1997, c.348, 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:

¹ Senate SBA committee amendments adopted September 19, 2002.

² Assembly AAP committee amendments adopted October 21, 2002.

1 ²2. Section 4 of P.L.1997, c.348 (C.54:4-8.71) is amended to read
2 as follows:

3 4. The director shall administer the homestead property tax
4 reimbursement program. A payment for the homestead property tax
5 reimbursement amount, as calculated by the director, shall be mailed
6 to each person determined by the director to be an eligible claimant
7 under this act on or before July 15, 1999 and July 15 annually
8 thereafter, except that the payment of any homestead property tax
9 reimbursement amount for an eligible claimant whose application is
10 filed during the period May 1 through June 1 shall be mailed on or
11 before September 1 annually. Provided further, however, that the
12 payment of any homestead property tax reimbursement amount for an
13 eligible claimant whose application is filed during a period after June
14 1 pursuant to an extended application deadline as may be designated
15 by the director shall be mailed on or before such latter mailing date as
16 the director may determine. All payments made pursuant to this
17 section shall be appropriated from receipts in the Casino Revenue
18 Fund.²

19 (cf: P.L.1997, c.348, s.4)

20

21 ²[2.] 3.² This act shall take effect immediately

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26 Designated as the Senior Property Tax Freeze Protection Act; extends
27 annual deadline for filing application for homestead property tax
28 reimbursement to June 1.

SENATE, No. 1341

STATE OF NEW JERSEY 210th LEGISLATURE

INTRODUCED MARCH 18, 2002

Sponsored by:

Senator JOHN J. MATHEUSSEN

District 4 (Camden and Gloucester)

Senator DIANE ALLEN

District 7 (Burlington and Camden)

Co-Sponsored by:

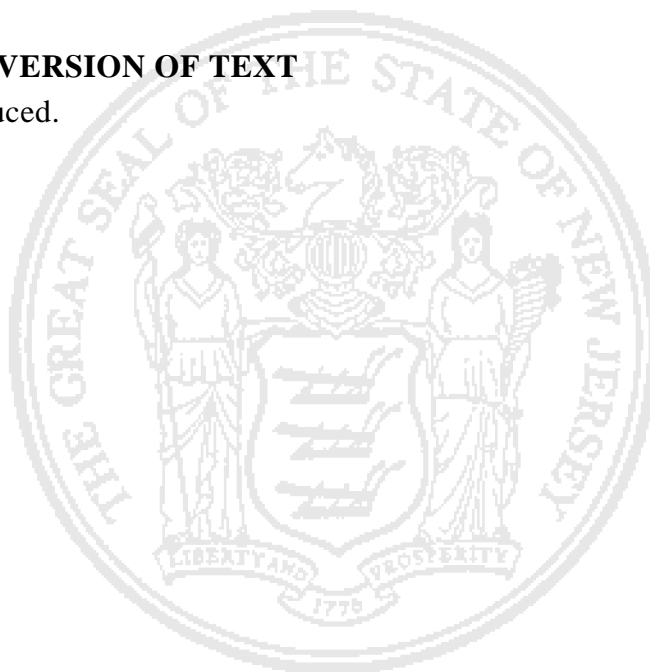
Senators McNamara, Palaia and Cafiero

SYNOPSIS

Designated as the Senior Property Tax Freeze Protection Act; extends annual deadline for filing application for homestead property tax reimbursement to June 30th.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 9/10/2002)

S1341 MATHEUSSEN, ALLEN

2

1 AN ACT permanently extending the deadline for the filing of an
2 application for a homestead property tax reimbursement,
3 designating this extension as the Senior Property Tax Freeze
4 Protection Act, and amending P.L.1997, c.348.

5

6 **BE IT ENACTED** by the Senate and General Assembly of the State
7 of New Jersey:

8

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

11 3. An application for a homestead property tax reimbursement
12 hereunder shall be filed with the director [on or before December 31,
13 1998 and] on or before [December 31] June 30 annually thereafter
14 and shall reflect the prerequisites for a homestead property tax
15 reimbursement on December 31 of the tax year [of filing] for which
16 the claim is being made; provided, however, that the director may, by
17 rule, waive the requirement for filing an annual application for any
18 year or years subject to any limitations and conditions the director may
19 deem appropriate. The application shall be on a form prescribed by
20 the 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
23 a copy of his or her current year property tax bill or current year site
24 fee bill on the homestead constituting that person's principal residence
25 and a copy of his or her property tax bill for the base year or site fee
26 bill for the base year on the same homestead, or other equivalent proof
27 as 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
30 or her right to continuance of the homestead property tax
31 reimbursement.

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

38 (cf: P.L.1997, c.348, s.3)

39

40 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.

STATEMENT

1

2

3 This bill, designated as the Senior Property Tax Freeze Protection
4 Act, permanently extends the statutory deadline for the filing of an
5 application for a homestead property tax reimbursement from
6 December 31 of the tax year to the June 30th thereafter. According
7 to the Department of the Treasury, the current annual deadline is
8 March 15th, although section 3 of P.L.1997, c.348 (C.54:4-8.70)
9 requires that an application be filed by December 31st annually.

10 The sponsor intends that this extension of the deadline to file the
11 application for a homestead property tax reimbursement will allow
12 additional time for persons newly eligible to become aware of the
13 existence of the program, file the necessary application and receive a
14 property tax reimbursement under the program.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

[First Reprint]

SENATE, No. 1341

with Assembly committee amendments

STATE OF NEW JERSEY

DATED: OCTOBER 21, 2002

The Assembly Appropriations Committee reports favorably Senate Bill No. 1341 (1R) with committee amendments.

Senate Bill No. 1341 (1R), as amended, extends the deadline for filing an application to receive a payment under the homestead property tax reimbursement program.

This program, commonly known as the “senior property tax freeze program,” took effect in 1998. Reimbursements under the program are payable to State resident homeowners at least 65 years of age or disabled who (a) have annual income not exceeding certain levels (for 2002, expected to be \$39,475 for single persons and \$48,404 for married couples), and (b) have paid property tax or rent on a principal residence in New Jersey for at least 10 consecutive years, including at least three years’ ownership of the homestead with respect to which tax reimbursement is sought. The amount payable to an eligible claimant in a given tax year is equal to the amount by which the claimant’s property tax for that year exceeds the person’s property tax liability for tax year 1997 (or such later tax year as the person qualifies for reimbursement under the program). Payments under the program are disbursed not later than July 15 of the year following the tax year to which they apply.

Currently, the deadline for filing applications for reimbursement under the program is December 31 of the tax year for which reimbursement is claimed. Under the bill as amended, the deadline would be June 1 of the following year; and could be further extended by the Director of the Division of Taxation.

As amended, this bill is identical to Assembly Bill Nos. 2282/2161 ACS.

COMMITTEE AMENDMENTS:

Committee amendments to the bill (1) change the extended filing deadline for reimbursement applications from April 15 to June 1, (2) add a provision for filers between May 1 and June 1 to be paid by September 1, and (3) if extended further, the Director of Taxation shall determine date for payment.

FISCAL IMPACT:

This bill was not certified as requiring a fiscal note. There should be no additional costs to the State except for the small number of newly eligible applicants filing during the extended period.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 1341

STATE OF NEW JERSEY

DATED: SEPTEMBER 9, 2002

The Senate Community and Urban Affairs Committee reports favorably Senate Bill No. 1341.

This bill would permanently extend the statutory deadline by which an annual application for a homestead property tax reimbursement must be filed from December 31 of the tax year to the June 30th thereafter. According to the Department of the Treasury, the current annual deadline is March 15th, although section 3 of P.L.1997, c.348 (C.54:4-8.70) requires that an application be filed by December 31st annually.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 1341

with committee amendments

STATE OF NEW JERSEY

DATED: SEPTEMBER 19, 2002

The Senate Budget and Appropriations Committee reports favorably and with committee amendments Senate Bill No. 1341.

This bill extends the deadline for filing an application to receive a payment under the homestead property tax reimbursement program.

This program, commonly known as the “senior property tax freeze program,” took effect in 1998. Reimbursements under the program are payable to State resident homeowners at least 65 years of age or disabled who (a) have annual income not exceeding certain levels (for 2002, expected to be \$39,475 for single persons and \$48,404 for married couples), and (b) have paid property tax or rent on a principal residence in New Jersey for at least 10 consecutive years, including at least three years’ ownership of the homestead with respect to which tax reimbursement is sought. The amount payable to an eligible claimant in a given tax year is equal to the amount by which the claimant’s property tax for that year exceeds the person’s property tax liability for tax year 1997 (or such later tax year as the person qualifies for reimbursement under the program). Payments under the program are disbursed not later than July 15 of the year following the tax year to which they apply.

Currently, the deadline for filing applications for reimbursement under the program is December 31 of the tax year for which reimbursement is claimed. Under the bill as amended, the deadline would be April 15 of the following year, and could be further extended by the Director of the Division of Taxation.

COMMITTEE AMENDMENTS:

Committee amendments to the bill (1) change the extended filing deadline for reimbursement applications from June 30 to April 15, in recognition of the administrative procedures entailed in processing the applications, (2) add the provision allowing extension of the deadline beyond April 15, and (3) clarify the wording of the legislation.

FISCAL IMPACT:

This bill has not been certified as having a fiscal impact.

ASSEMBLY, No. 2282

STATE OF NEW JERSEY
210th LEGISLATURE

INTRODUCED MAY 9, 2002

Sponsored by:

Assemblyman PETER C. EAGLER

District 34 (Essex and Passaic)

Assemblyman WILLIS EDWARDS, III

District 34 (Essex and Passaic)

Co-Sponsored by:

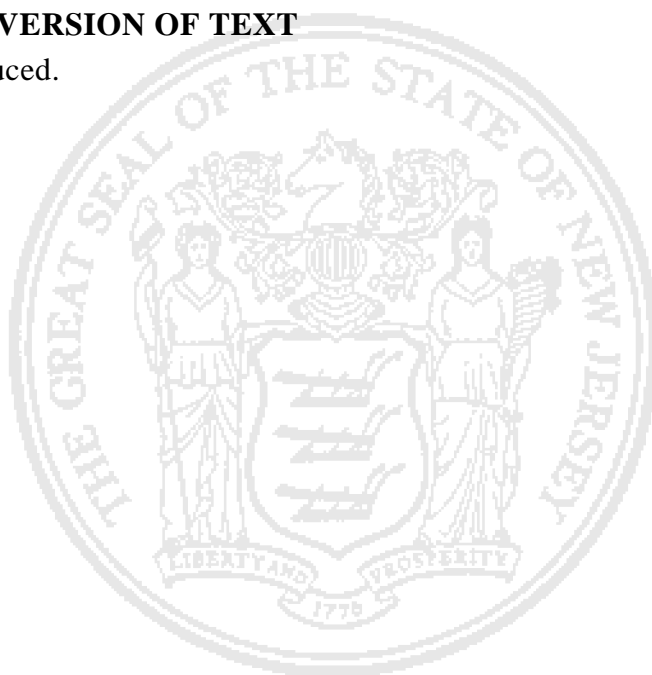
Assemblyman R. Smith

SYNOPSIS

Extends annual deadline for filing application for homestead property tax reimbursement to June 1st.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT permanently extending the deadline for the filing of an
2 application for a homestead property tax reimbursement and
3 amending P.L.1997, c.348.

4

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

7

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

10 3. An application for a homestead property tax reimbursement
11 hereunder shall be filed with the director [on or before December 31,
12 1998 and] on or before [December 31] June 1 annually thereafter and
13 shall reflect the prerequisites for a homestead property tax
14 reimbursement on December 31 of the tax year [of filing] for which
15 the claim is being made; provided, however, that the director may, by
16 rule, waive the requirement for filing an annual application for any
17 year or years subject to any limitations and conditions the director may
18 deem appropriate. The application shall be on a form prescribed by
19 the director and provided for the use of applicants hereunder. Each
20 applicant making a claim for a homestead property tax reimbursement
21 under this act shall provide, if required by the director, to the director
22 a copy of his or her current year property tax bill or current year site
23 fee bill on the homestead constituting that person's principal residence
24 and a copy of his or her property tax bill for the base year or site fee
25 bill for the base year on the same homestead, or other equivalent proof
26 as permitted by the director.

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

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

37 (cf: P.L.1997, c.348, s.3)

38

39 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.

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STATEMENT

This bill permanently extends the statutory deadline for the filing of an application for a homestead property tax reimbursement from December 31 of the tax year to the June 1st thereafter. According to the Department of the Treasury, the current annual deadline is March 15th, although section 3 of P.L.1997, c.348 (C.54:4-8.70) requires that an application be filed by December 31st annually.

The sponsor intends that this extension of the deadline to file the application for a homestead property tax reimbursement will allow additional time for persons newly eligible to become aware of the existence of the program, file the necessary application and receive a property tax reimbursement under the program.

ASSEMBLY, No. 2161

STATE OF NEW JERSEY 210th LEGISLATURE

INTRODUCED MARCH 26, 2002

Sponsored by:

Assemblyman GEORGE F. GEIST

District 4 (Camden and Gloucester)

Assemblyman CHRISTOPHER J. CONNORS

District 9 (Atlantic, Burlington and Ocean)

Co-Sponsored by:

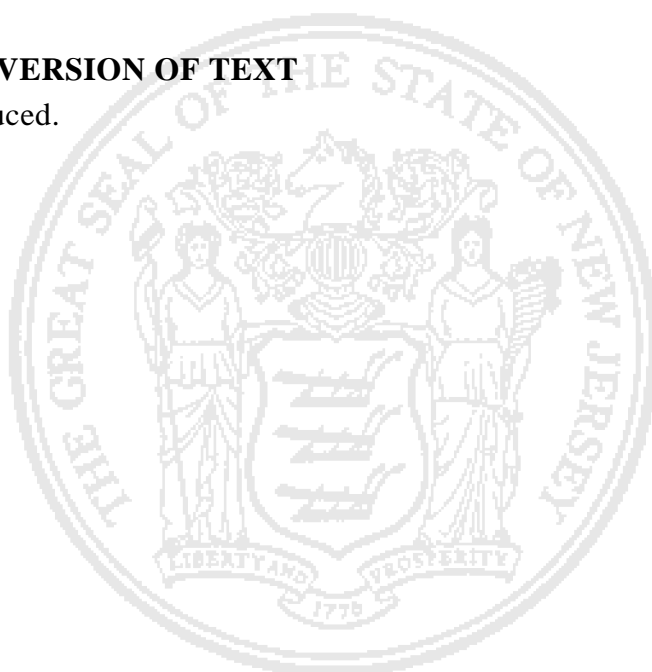
Assemblymen Moran, Wolfe, Holzapfel and Arnone

SYNOPSIS

Designated as the Senior Property Tax Freeze Protection Act; extends annual deadline for filing application for homestead property tax reimbursement to June 30th.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 5/7/2002)

1 AN ACT permanently extending the deadline for the filing of an
2 application for a homestead property tax reimbursement,
3 designating this extension as the Senior Property Tax Freeze
4 Protection Act, and amending P.L.1997, c.348.

5

6 **BE IT ENACTED** by the Senate and General Assembly of the State
7 of New Jersey:

8

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

11 3. An application for a homestead property tax reimbursement
12 hereunder shall be filed with the director [on or before December 31,
13 1998 and] on or before [December 31] June 30 annually thereafter
14 and shall reflect the prerequisites for a homestead property tax
15 reimbursement on December 31 of the tax year [of filing] for which
16 the claim is being made; provided, however, that the director may, by
17 rule, waive the requirement for filing an annual application for any
18 year or years subject to any limitations and conditions the director may
19 deem appropriate. The application shall be on a form prescribed by
20 the 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
23 a copy of his or her current year property tax bill or current year site
24 fee bill on the homestead constituting that person's principal residence
25 and a copy of his or her property tax bill for the base year or site fee
26 bill for the base year on the same homestead, or other equivalent proof
27 as 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
30 or her right to continuance of the homestead property tax
31 reimbursement.

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

38 (cf: P.L.1997, c.348, s.3)

39

40 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, designated as the Senior Property Tax Freeze Protection
4 Act, permanently extends the statutory deadline for the filing of an
5 application for a homestead property tax reimbursement from
6 December 31 of the tax year to the June 30th thereafter. According
7 to the Department of the Treasury, the current annual deadline is
8 March 15th, although section 3 of P.L.1997, c.348 (C.54:4-8.70)
9 requires that an application be filed by December 31st annually.

10 The sponsor intends that this extension of the deadline to file the
11 application for a homestead property tax reimbursement will allow
12 additional time for persons newly eligible to become aware of the
13 existence of the program, file the necessary application and receive a
14 property tax reimbursement under the program.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, Nos. 2282 and 2161

STATE OF NEW JERSEY

DATED: OCTOBER 21, 2002

The Assembly Appropriations Committee reports favorably an Assembly Committee Substitute for Assembly Bill Nos. 2282 and 2161.

Assembly Committee Substitute for Assembly Bill Nos. 2282 and 2161 permanently extends the statutory deadline for the filing of an application for a homestead property tax reimbursement from December 31 of the tax year to the June 1st thereafter. According to the Department of the Treasury, the current annual deadline is March 15th, although section 3 of P.L.1997, c.348 (C.54:4-8.70) requires that an application be filed by December 31st annually.

This will allow additional time for persons newly eligible to become aware of the existence of the program, file the necessary application and receive a property tax reimbursement.

The substitute allows for the Director of Taxation to designate a later date by which to file. Also, those people filing during May 1 and June 1 shall be reimbursed by check approximately on September 1. If the filing date is extended beyond June 1, the Director shall determine the mailing date of the payments.

This Assembly Committee Substitute is identical to Senate Bill No. 1341 (1R) as amended by the Committee.

FISCAL IMPACT:

This legislation was not certified as requiring a fiscal note. There should be no additional costs to the State except for the small number of newly eligible applicants filing during this extended period.