

SENATE LAW AND PUBLIC SAFETY COMMITTEE

STATEMENT TO

SENATE CONCURRENT RESOLUTION No. 82

STATE OF NEW JERSEY

DATED: MAY 16, 2024

The Senate Law and Public Safety Committee reports favorably Senate Concurrent Resolution No. 82.

If approved by the voters, this proposed constitutional amendment would require the Legislature to enact a law permitting municipalities to provide a partial property tax exemption of up to 15 percent of the assessed value of a home for certain volunteer first responders. A municipality would have to pass an ordinance in order to provide the exemption. The exemption would mean that the volunteer first responder would not pay property taxes on a portion of the home's assessed value. Each municipality would decide whether to allow the exemption and decide the percentage amount of the exemption; however, the exemption could not be more than 15 percent of the assessed value of the property. The Legislature would be required to pass a law authorizing the exemption.

To be eligible for the exemption, a first responder is required to be an active member of a volunteer fire department or a volunteer first aid or rescue squad that serves the municipality. The home is required to be the volunteer's primary residence and be located in the municipality in which the volunteer serves.