

**ASSEMBLY CONCURRENT
RESOLUTION No. 104**

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED FEBRUARY 3, 2020

Sponsored by:

Assemblywoman NANCY F. MUNOZ

District 21 (Morris, Somerset and Union)

Assemblyman RONALD S. DANCER

District 12 (Burlington, Middlesex, Monmouth and Ocean)

SYNOPSIS

Proposes constitutional amendment to provide property tax exemption for primary residence of surviving spouse of law enforcement officer killed in the line of duty.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 11/12/2020)

1 **A CONCURRENT RESOLUTION** proposing to amend Article VIII,
2 Section I of the New Jersey Constitution by adding a new
3 paragraph.

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5 **BE IT RESOLVED** *by the General Assembly of the State of New*
6 *Jersey (the Senate concurring):*

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8 1. The following proposed amendment to the Constitution of
9 the State of New Jersey is agreed to:

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11 PROPOSED AMENDMENT

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13 Amend Article VIII, Section I by adding a new paragraph 8 to
14 read as follows:

15 8. The primary residence of the surviving spouse of a law
16 enforcement officer killed in the line of duty shall be exempt from
17 property taxation as long as the surviving spouse owns and occupies
18 the residence, and does not remarry.

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20 2. When this proposed amendment to the Constitution is finally
21 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it
22 shall be submitted to the people at the next general election
23 occurring more than three months after the final agreement and
24 shall be published at least once in at least one newspaper of each
25 county designated by the President of the Senate, the Speaker of the
26 General Assembly and the Secretary of State, not less than three
27 months prior to the general election.

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29 3. This proposed amendment to the Constitution shall be
30 submitted to the people at that election in the following manner and
31 form:

32 There shall be printed on each official ballot to be used at the
33 general election, the following:

34 a. In every municipality in which voting machines are not used,
35 a legend which shall immediately precede the question as follows:

36 If you favor the proposition printed below make a cross (X), plus
37 (+), or check (✓) in the square opposite the word "Yes." If you are
38 opposed thereto make a cross (X), plus (+) or check (✓) in the
39 square opposite the word "No."

40 b. In every municipality the following question:

	YES	<p>PROPERTY TAX EXEMPTION FOR PRIMARY RESIDENCE OF SURVIVING SPOUSE OF CERTAIN LAW ENFORCEMENT OFFICERS</p> <p>Do you approve amending the Constitution to exempt from property taxes the home owned by the surviving spouse of a law enforcement officer? The exemption would only apply if the law enforcement officer was killed in the line of duty.</p>
	NO	<p>INTERPRETIVE STATEMENT</p> <p>This amendment would exempt from property taxes a home owned by the surviving spouse of a law enforcement officer killed in the line of duty. The spouse would receive the tax exemption if the home is the spouse's primary residence. The spouse would lose the tax exemption if he or she remarries.</p>

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STATEMENT

If approved by the voters of the State, this proposed constitutional amendment would provide a property tax exemption for the primary residence of a surviving spouse of a law enforcement officer who is killed in the line of duty. The primary residence would be exempt from property taxation as long as the surviving spouse owns and occupies the residence as his or her primary residence, and does not remarry.