

**ASSEMBLY CONCURRENT
RESOLUTION No. 147**

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED FEBRUARY 25, 2020

Sponsored by:

Assemblyman BRIAN E. RUMPF

District 9 (Atlantic, Burlington and Ocean)

Assemblywoman DIANNE C. GOVE

District 9 (Atlantic, Burlington and Ocean)

SYNOPSIS

Proposes constitutional amendment granting property assessment reductions for certain improvements to dwelling houses to provide living quarters for senior citizen relatives.

CURRENT VERSION OF TEXT

As introduced.



1 **A CONCURRENT RESOLUTION** proposing to amend Article VIII,
2 Section I of the Constitution of the State of New Jersey by
3 adding a new paragraph 8 thereto.

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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 legislature shall enact general laws under which a tax
16 assessor shall provide for a reduction in the assessed value of a
17 homestead property to the extent of any increase in the assessed
18 value of that property that results from the construction or
19 reconstruction of the property for the purpose of providing senior
20 living quarters for one or more natural or adoptive parents,
21 grandparents, aunts, or uncles of the owner of the property or of the
22 owner's spouse; provided at least one of the parents, grandparents,
23 aunts, or uncles for whom the senior living quarters are provided is
24 62 years of age or older. Such a reduction shall not exceed the
25 lesser of the following:

26 a. The increase in assessed value resulting from the
27 construction or reconstruction of the property, or

28 b. Twenty percent of the total assessed value of the property as
29 improved by the construction or reconstruction of the senior living
30 quarters.

31 This reduction shall be applicable to construction or
32 reconstruction completed in or after the first full tax year occurring
33 after approval of this paragraph by the voters of this State and shall
34 continue through the tax year of the death or relocation of the last
35 parent, grandparent, aunt, or uncle who resided in the senior living
36 quarters.

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38 2. When this proposed amendment to the Constitution is finally
39 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it
40 shall be submitted to the people at the next general election
41 occurring more than three months after the final agreement and
42 shall be published at least once in at least one newspaper of each
43 county designated by the President of the Senate, the Speaker of the
44 General Assembly and the Secretary of State, not less than three
45 months prior to the general election.

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

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

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

8 If you favor the proposition printed below make a cross (X), plus
9 (+), or check (T) in the square opposite the word "Yes." If you are
10 opposed thereto make a cross (X), plus (+) or check (T) in the
11 square opposite the word "No."

12 b. In every municipality the following question:

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	YES	<p>REQUIRES ASSESSMENT REDUCTION FOR HOUSE ADDITIONS FOR ELDERLY RELATIVES</p> <p>Do you approve amending the Constitution to reduce property assessments for adding senior living space to homes?</p>
	NO	<p>INTERPRETIVE STATEMENT</p> <p>This amendment lowers property assessments when living space for senior relatives is added to homes. The senior relative must be at least 62 years old. A parent, grandparent, aunt, or uncle of the property owners would qualify. The amount of the reduction could not be more than 20% of the total assessed value of the property.</p>

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STATEMENT

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18 This proposed constitutional amendment requires tax assessors to
19 provide for a reduction in the assessed value of a homestead
20 property to the extent of any increase in the assessed value of that
21 property that results from the construction or reconstruction of the
22 property for the purpose of providing senior living quarters for one
23 or more natural or adoptive parents, grandparents, aunts, or uncles
24 of the owner of the property or of the owner's spouse, provided at
25 least one of the parents, grandparents, aunts, or uncles for whom the
26 senior living quarters are provided is 62 years of age or older. Such
27 a reduction may not exceed the lesser of either the increase in
28 assessed value resulting from construction or reconstruction of the
29 property or twenty percent of the total assessed value of the
30 property as improved. This reduction shall be applicable to
31 construction or reconstruction completed in or after the first full tax
32 year occurring after approval of this paragraph by the voters of this

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- 1 State and shall continue through the tax year of the death or
- 2 relocation of each of the parents, grandparents, aunts, or uncles for
- 3 whom the senior living quarters are provided.