

**SENATE CONCURRENT
RESOLUTION No. 11**

STATE OF NEW JERSEY

219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

Senator GERALD CARDINALE

District 39 (Bergen and Passaic)

SYNOPSIS

Proposes constitutional amendment granting certain senior citizens exemption from payment of school property taxes.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



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

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

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

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PROPOSED AMENDMENT

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13 Amend Article VIII, Section 1 by the addition of new paragraph
14 8 to read as follows:

15 8. The Legislature shall enact a law granting an annual
16 exemption from the payment of property taxes levied for school
17 purposes to any person who is a citizen and resident of this State of
18 the age of 65 or more years, who owns and occupies a dwelling
19 house, condominium, or mobile or manufactured home, which is
20 owed by that person in fee simple, or in a cooperative or mutual
21 housing corporation where the person is a stockholder therein, that
22 is the person's principal residence. Such a person shall have owned
23 and occupied their principal residence in this State for at least 10
24 consecutive years in order to receive this exemption.

25 The law shall extend this exemption to the surviving spouse of
26 such a person who was receiving this exemption on the date of his
27 or her death, as long as the surviving spouse is at least 65 years of
28 age, remains unmarried, continues to own and occupy the same
29 primary residence, and meets the 10 consecutive year occupancy
30 requirement with respect to that primary residence.

31 The law may require that a person, or surviving spouse, shall
32 have an annual income that does not exceed an amount established
33 in law by the Legislature.

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

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

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

- a. In every municipality in which voting machines are not used, a legend which shall immediately precede the question as follows:
If you favor the proposition printed below make a cross (X), plus (+), or check (✓) in the square opposite the word "Yes." If you are opposed thereto make a cross (X), plus (+) or check (✓) in the square opposite the word "No."
b. In every municipality the following question:

	YES	CONSTITUTIONAL AMENDMENT TO GIVE SENIOR CITIZEN HOMEOWNERS AN EXEMPTION FROM PAYING SCHOOL PROPERTY TAXES Do you approve amending the Constitution to give some senior citizens an exemption from paying property taxes raised for school purposes? The law could limit which senior citizens receive this benefit.
	NO	INTERPRETIVE STATEMENT This amendment would give some senior citizens an exemption from paying property taxes for school purposes. A senior citizen must be at least 65 years of age. A senior citizen must also own and occupy their home for at least 10 consecutive years. Their home must be their primary residence. The same requirements would apply to the unmarried surviving spouse of a senior citizen. These senior citizens and surviving spouses may have to meet an income limit.

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STATEMENT

This concurrent resolution proposes an amendment to the New Jersey Constitution to grant a partial property tax exemption to certain senior citizens.
If approved by the voters of this State, this concurrent resolution would authorize the Legislature to enact laws granting an annual exemption from the payment of property taxes levied for school purposes to any person who is a citizen and resident of this State of the age of 65 or more years, who owns and resides in a dwelling house, condominium, or mobile or manufactured home, which is owed by that person in fee simple, or in a cooperative or mutual

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1 housing corporation where the person is a stockholder therein, that
2 is the person's principal residence. A person must have owned and
3 occupied their principal residence in this State for at least 10
4 consecutive years in order to receive this exemption.

5 The surviving spouse of a person who was receiving this
6 exemption on the date of his or her death would be eligible to
7 receive the exemption, as long as the surviving spouse is at least 65
8 years of age, remains unmarried, continues to own and occupy the
9 same primary residence, and meets the 10 consecutive year
10 occupancy requirement with respect to that primary residence.

11 The Legislature could require that such a person, or surviving
12 spouse, must meet an income eligibility requirement in order to
13 receive the exemption.