

**LIBRARY**  
**DEPT. OF PUBLIC ADVOCATE**

**ACTS**

OF THE

**Second Annual Session**

OF THE

**One Hundred and Ninety-sixth Legislature**

OF THE

**STATE OF NEW JERSEY**

AND

**Twenty-fifth Under the New Constitution**



**New Jersey State Library**

1975



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AMENDMENT TO THE  
1947 CONSTITUTION  
ADOPTED IN 1975

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**New Jersey State Library**

(1497)



## Amendment to the 1947 Constitution

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### PROPOSED AMENDMENT ADOPTED

Amend Article VIII, Section I, paragraph 4 of the Constitution and add paragraphs 5 and 6 as follows:

4. The Legislature may, from time to time, enact laws granting an annual deduction from the amount of any tax bill for taxes on the real property of any citizen and resident of this State of the age of 65 or more years, or any citizen and resident of this State less than 65 years of age who is permanently and totally disabled according to the provisions of the Federal Social Security Act, residing in a dwelling house owned by him which is a constituent part of such real property but no such deduction shall be in excess of \$160.00 and such deduction shall be restricted to owners having an income not in excess of \$5,000.00 per year exclusive of benefits under any one of the following:

a. The Federal Social Security Act and all amendments and supplements thereto;

b. Any other program of the Federal Government or pursuant to any other Federal law which provides benefits in whole or in part in lieu of benefits referred to in, or for persons excluded from coverage under, a. hereof including but not limited to the Federal Railroad Retirement Act and Federal pension, disability and retirement programs; or

c. Pension, disability or retirement programs of any state or its political subdivisions, or agencies thereof, for persons not covered under a. hereof;

provided, however, that the total amount of benefits to be allowed exclusion by any owner under b. or c. hereof shall not be in excess of the maximum amount of benefits payable to, and allowable for exclusion by, an owner in similar circumstances under a. hereof.

The surviving spouse of a deceased citizen and resident of this State who during his or her life received a real property tax deduc-

tion pursuant to this paragraph shall be entitled, so long as he or she shall remain unmarried and a resident in the same dwelling house with respect to which said deduction was granted, to the same deduction, upon the same conditions, with respect to the same real property, notwithstanding that said surviving spouse is under the age of 65 and is not permanently and totally disabled, provided that said surviving spouse is 55 years of age or older.

Any such deduction when so granted by law shall be granted so that it will not be in addition to any other deduction or exemption to which the said citizen and resident may be entitled, but said citizen and resident may receive in addition any homestead rebate or credit provided by law. The State shall annually reimburse each taxing district in an amount equal to one-half of the tax loss to the district resulting from the allowance of tax deductions pursuant to this paragraph.

5. The Legislature may adopt a homestead statute which entitles homeowners, residential tenants and net lease residential tenants to a rebate or a credit of a sum of money related to property taxes paid by or allocable to them at such rates, and subject to such limits, as may be provided by law.

6. The Legislature may enact general laws under which municipalities may adopt ordinances granting exemptions or abatements from taxation on buildings and structures in areas declared in need of rehabilitation in accordance with statutory criteria, within such municipalities and to the land comprising the premises upon which such buildings or structures are erected and which is necessary for the fair enjoyment thereof. Such exemptions shall be for limited periods of time as specified by law, but not in excess of 5 years.

Adopted November 4, 1975.

Effective December 4, 1975.

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PROPOSED AMENDMENT  
TO THE 1947 CONSTITUTION  
THAT HAS BEEN REJECTED  
IN 1975

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Proposed Amendment to the 1947  
Constitution that has been Rejected in 1975

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PROPOSED AMENDMENT REJECTED

Amend Article 1 of the Constitution by the addition of the following paragraph:

20A. Equality of rights under the law shall not be denied or abridged on account of sex. The Legislature shall by law provide for the enforcement of the provisions of this paragraph.

Rejected November 4, 1975.

