

ACTS

OF THE

First Annual Session

OF THE

One Hundred and Ninety-ninth Legislature

OF THE

STATE OF NEW JERSEY

AND

Twenty-eighth Under the New Constitution



New Jersey State Library

1980

AMENDMENTS TO THE
1947 CONSTITUTION
ADOPTED IN 1980

Amendments to the 1947 Constitution

PROPOSED AMENDMENT ADOPTED

Article VIII, Section I, paragraph 4 of the Constitution is amended to read 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 with respect to any year prior to 1981, \$200.00 per year in 1981, \$225.00 per year in 1982, and \$250.00 per year in 1983 and any year thereafter and such deduction shall be restricted to owners having an income not in excess of \$5,000.00 per year with respect to any year prior to 1981, \$8,000.00 per year in 1981, \$9,000.00 per year in 1982, and \$10,000.00 per year in 1983 and any year thereafter, 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 deduction 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.

Adopted November 4, 1980.

Effective December 4, 1980.

PROPOSED AMENDMENT ADOPTED

Article VIII, Section I, paragraph 4 of the Constitution is amended to read 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 or residing in a dwelling house owned by him which is assessed as real property but which is situated on land owned by another or others, 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 deduction pursuant to this paragraph shall be entitled, so long as he or she shall remain unmarried and a resident in the same dwelling house situated on the same land with respect to which said deduction was granted, to the same deduction, upon the same conditions, with respect to the same real property or with respect to the same dwelling house which is situated on land owned by another or others, 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.

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