



PUBLIC QUESTION NO. 1

CONSTITUTIONAL AMENDMENT TO GIVE CERTAIN VETERANS' BENEFITS TO RESIDENTS OF CONTINUING CARE RETIREMENT COMMUNITIES

Do you approve amending the Constitution to allow eligible veterans to receive the value of the veterans' property tax deduction if they reside in a continuing care retirement community? The deduction shall be provided to a continuing care retirement community, which shall pass the value of the deduction on to the eligible veterans who live there.

INTERPRETIVE STATEMENT

This amendment would allow eligible veterans who live in continuing care retirement communities to receive the value of the \$250 property tax deduction currently granted to veterans who reside in a private residence. This amendment would give the veterans' property tax deduction to continuing care retirement communities on behalf of eligible veterans.

The total amount of the deduction given to a continuing care retirement community would be based on the number of eligible veterans who live there. The community would be required to pass the value of the deduction on to each eligible veteran.

Deductions would not be paid to continuing care retirement communities that are property tax-exempt. An eligible veteran who receives the value of a deduction through a continuing care retirement community cannot receive a veterans' property tax deduction on any other home he or she owns or in which a spouse lives.

Eligible veterans must be New Jersey residents. They must have served in the military in time of war, or other emergency. They must be honorably discharged.

Background (prepared by the League of Women Voters of New Jersey)

This question asks voters to extend the eligibility of a \$250 veteran's property tax deduction to those living in a continuing care retirement community (CCRC).

Currently honorably discharged veterans of fourteen identified wars, conflicts or peacekeeping missions who are legal residents of New Jersey and own the property where they reside are eligible to receive a \$250 property tax deduction. Surviving spouses of the veteran and spouses of those who died on active duty can also claim the deduction. If however an eligible veteran sells the property receiving the deduction and moves into a CCRC, he or she is no longer eligible.

A yes vote on this question will extend the value of that deduction to the veteran when they move into a CCRC. A no vote will leave the program as it now exists.

Restrictions and requirements are outlined in the interpretive statement on the ballot.

Reason a voter might vote "yes":

The reasons for providing the property tax relief, as recognition of service rendered to our country, should follow the veteran who has to alter his or her living arrangements.

Reason a voter might vote "no":

Extending this property tax deduction will increase expenditures from the Property Tax Relief Fund. Fiscal estimates, provided by the New Jersey Office of Legislative Services range from \$350,000-\$550,000.