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# *Public Hearing*

before

SENATE MILITARY AND VETERANS' AFFAIRS COMMITTEE

Senate Concurrent Resolution 110 (2R)

*“Proposes constitutional amendment to extend veterans' property tax deduction to continuing care retirement communities”*

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**LOCATION:** Committee Room 1  
State House Annex  
Trenton, New Jersey

**DATE:** December 6, 2018  
1:00 p.m.

**MEMBERS OF COMMITTEE PRESENT:**

Senator Troy Singleton, Chair  
Senator Joseph A. Lagana  
Senator Christopher J. Connors  
Senator Joseph Pennacchio



**ALSO PRESENT:**

Tracey F. Pino Murphy  
*Office of Legislative Services*  
*Committee Aide*

Thomas Scotton  
*Senate Majority*  
*Committee Aide*

Christopher Emigholz  
*Senate Republican*  
*Committee Aide*

*Meeting Recorded and Transcribed by*  
The Office of Legislative Services, Public Information Office,  
Hearing Unit, State House Annex, PO 068, Trenton, New Jersey

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TROY SINGLETON  
Chairman

JEFF VAN DREW  
Vice-Chairman

JOSEPH A. LAGANA  
CHRISTOPHER J. CONNORS  
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**New Jersey State Legislature**  
**SENATE MILITARY AND VETERANS' AFFAIRS**  
**COMMITTEE**  
STATE HOUSE ANNEX  
PO BOX 068  
TRENTON NJ 08625-0068

**PUBLIC HEARING NOTICE**

&

**COMMITTEE NOTICE**

**TO: MEMBERS OF THE SENATE MILITARY AND VETERANS' AFFAIRS COMMITTEE**

**FROM: SENATOR TROY SINGLETON, CHAIRMAN**

**SUBJECT: COMMITTEE MEETING & PUBLIC HEARING - DECEMBER 6, 2018**

*The public may address comments and questions to Tracey F. Pino Murphy, Committee Aide, or make bill status and scheduling inquiries to Audrey M. Bailey, Secretary, at (609)847-3890, fax (609)777-2998, or e-mail: OLSAideSMV@njleg.org. Written and electronic comments, questions and testimony submitted to the committee by the public, as well as recordings and transcripts; if any, of oral testimony, are government records and will be available to the public upon request.*

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**The Senate Military and Veterans' Affairs Committee will meet on Thursday, December 6, 2018 at 1:00 PM in Committee Room 1, 1st Floor, State House Annex, Trenton, New Jersey.**

The following bill(s) will be considered:

S-1656 Van Drew/Corrado	Establishes Veterans Assistance Grant Program for nonprofit organizations to provide certain services to veterans.
S-1904 Beach/Singleton	Requires annual General Fund appropriation to DMVA for purposes of base realignment and closure.
S-2797 Bucco	Waives business formation and registration fees for establishment of businesses owned by veterans.
S-2968 Singleton/Corrado	Permits certain health care professionals to waive health insurance copayments for members of military serving on active duty.
SCR-120 Diegnan/Ruiz	Urges Congress to enact reforms addressing sexual harassment and assault in United States Armed Forces.

(OVER)

Senate Military And Veterans' Affairs Committee  
Page 2  
December 6, 2018

SJR-83 Expresses support for United States Air Force to base F-35 fighter jets  
Van Drew at 177th Fighter Wing in Atlantic City.

SJR-86 Honors American Legion on 100th anniversary of its founding.  
Van Drew

**The Senate Military and Veterans' Affairs Committee will hold a public hearing immediately following the committee meeting.**

**The public hearing will be held in accordance with Rule 24:3 of the New Jersey Senate on the following Senate Concurrent Resolution:**

SCR-110 (2R) Proposes constitutional amendment to extend veterans' property tax  
Gopal/Madden deduction to continuing care retirement communities.

*Those persons presenting written testimony are asked to provide 20 copies on the day of the meeting/hearing.*

Issued 11/29/18

For reasonable accommodation of a disability call the telephone number or fax number above, or for persons with hearing loss dial 711 for NJ Relay. The provision of assistive listening devices requires 24 hours' notice. CART or sign language interpretation requires 5 days' notice.

For changes in schedule due to snow or other emergencies, see website <http://www.njleg.state.nj.us> or call 800-792-8630 (toll-free in NJ) or 609-847-3905.

**SENATE CONCURRENT  
RESOLUTION No. 110**

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**STATE OF NEW JERSEY**

**218th LEGISLATURE**

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INTRODUCED MARCH 12, 2018

**Sponsored by:**  
**Senator VIN GOPAL**  
**District 11 (Monmouth)**

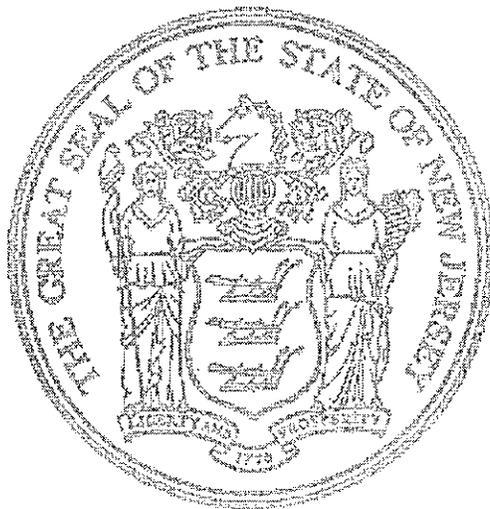
**Co-Sponsored by:**  
**Senators Brown and Greenstein**

**SYNOPSIS**

Proposes constitutional amendment to extend eligibility for veterans' property tax deduction and disabled veterans' property tax exemption to residents of continuing care retirement communities.

**CURRENT VERSION OF TEXT**

As introduced.



(Sponsorship Updated As Of: 6/22/2018)

SCR110 GOPAL

2

1 A CONCURRENT RESOLUTION proposing to amend Article VIII,  
2 Section I, paragraph 3 of the Constitution of the State of New  
3 Jersey.

4  
5 BE IT RESOLVED by the Senate of the State of New Jersey (the  
6 General Assembly concurring):

7  
8 1. The following proposed amendment to the Constitution of  
9 the State of New Jersey is agreed to:

10 PROPOSED AMENDMENT

11 Amend Article VIII, Section I, paragraph 3 to read as follows:

12  
13 3. Any citizen and resident of this State now or hereafter  
14 honorably discharged or released under honorable circumstances  
15 from active service, in time of war or other emergency as, from  
16 time to time, defined by the Legislature, in any branch of the Armed  
17 Forces of the United States shall be entitled, annually to a deduction  
18 from the amount of any tax bill for taxes on real and personal  
19 property, or both, including taxes attributable to a residential unit  
20 held by a stockholder in a cooperative or mutual housing  
21 corporation or the pro rata share of taxes attributable to a unit or a  
22 room occupied by a resident of a continuing care retirement  
23 community, in the sum of \$50 or if the amount of any such tax bill  
24 shall be less than \$50, to a cancellation thereof, except that the  
25 deduction or cancellation shall be \$100 in tax year 2000, \$150 in  
26 tax year 2001, \$200 in tax year 2002 and \$250 in each tax year  
27 thereafter. The deduction or cancellation shall not be altered or  
28 repealed. Any person hereinabove described who has been or shall  
29 be declared by the United States Veterans Administration, or its  
30 successor, to have a service-connected disability, shall be entitled to  
31 such further deduction from taxation as from time to time may be  
32 provided by law. The surviving spouse of any citizen and resident  
33 of this State who has met or shall meet his or her death on active  
34 duty in time of war or of other emergency as so defined in any such  
35 service shall be entitled, during her widowhood or his  
36 widowerhood, as the case may be, and while a resident of this State,  
37 to the deduction or cancellation in this paragraph provided for  
38 honorably discharged veterans and to such further deduction as  
39 from time to time may be provided by law. The surviving spouse of  
40 any citizen and resident of this State who has had or shall hereafter  
41 have active service in time of war or of other emergency as so  
42 defined in any branch of the Armed Forces of the United States and  
43 who died or shall die while on active duty in any branch of the  
44 Armed Forces of the United States, or who has been or may  
45

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

SCR110 GOPAL

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1 hereafter be honorably discharged or released under honorable  
2 circumstances from active service in time of war or of other  
3 emergency as so defined in any branch of the Armed Forces of the  
4 United States shall be entitled, during her widowhood or his  
5 widowerhood, as the case may be, and while a resident of this State,  
6 to the deduction or cancellation in this paragraph provided for  
7 honorably discharged veterans and to such further deductions as  
8 from time to time may be provided by law.  
9 (cf: Article VIII, Section I, paragraph 3 amended effective  
10 December 2, 1999.)

11

12 2. When this proposed amendment to the Constitution is finally  
13 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it  
14 shall be submitted to the people at the next general election  
15 occurring more than three months after the final agreement and  
16 shall be published at least once in at least one newspaper of each  
17 county designated by the President of the Senate, the Speaker of the  
18 General Assembly and the Secretary of State, not less than three  
19 months prior to the general election.

20

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

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

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

28 If you favor the proposition printed below make a cross (X), plus  
29 (+), or check (√) in the square opposite the word "Yes." If you are  
30 opposed thereto make a cross (X), plus (+) or check (√) in the  
31 square opposite the word "No."

32 b. In every municipality the following question:

1

	<p>YES</p>	<p>CONSTITUTIONAL AMENDMENT TO GIVE CERTAIN VETERANS' BENEFITS TO RESIDENTS OF CONTINUING CARE RETIREMENT COMMUNITIES</p> <p>Do you approve amending the Constitution to give the veterans' property tax deduction and exemption to certain other veterans? These veterans must live in a continuing care retirement community.</p>
	<p>NO</p>	<p>INTERPRETIVE STATEMENT</p> <p>This amendment would let certain veterans who live in continuing care retirement communities receive a \$250 property tax deduction. Veterans who live in continuing care retirement communities who are 100% disabled from military service could receive a property tax exemption.</p> <p>These 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.</p>

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STATEMENT

5

6 This proposed constitutional amendment would authorize  
 7 veterans who live in continuing care retirement communities to  
 8 receive the \$250 veterans' property tax deduction and the totally and  
 9 permanently disabled veterans' property tax exemption currently  
 10 available to qualified veterans, by requiring that the property tax  
 11 deduction, or property tax exemption, as appropriate, would be  
 12 deducted from the pro rata share of taxes attributable to a unit or a  
 13 room occupied by a veteran who is eligible to receive either the  
 14 property tax deduction or the property tax exemption.

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**SENATOR TROY SINGLETON (Chair):** Ladies and gentlemen, in accordance with Rule 24:3 of the New Jersey Senate, the following Concurrent Resolution, SCR-110, is now scheduled for a public hearing.

As protocol with the rules, if you are presenting written testimony, hopefully you will have provided the 20 copies, that are noted for bills, providing written testimony.

But we will begin with those who have signed up for today's public hearing.

We will begin with Mr. Gary Baldwin, who is the Council President of the Borough of Tinton Falls, for SCR 110.

Mr. Baldwin.

**GARY BALDWIN:** Thank you, Chairman.

**SENATOR SINGLETON:** Yes, sir.

**MR. BALDWIN:** I want to thank you and the Committee for allowing me to, again, spend some time with you here.

I am-- As you said, I represent, as a member of the Council in Tinton Falls, a great number of veterans who live in the second-largest CCRC in the state, which is Seabrook Village. And those ladies and gentlemen who were veterans and moved into that extended care facility -- who were veterans prior to moving there, and were granted this small amount of relief on their taxes -- when they moved in, they had to forfeit that because the law didn't provide for that to be made available to veterans in CCRCs.

And so I'm in that category; I'm a retired Air Force officer. And it just seems to me like those veterans are just being overlooked and denied

something that many of them were getting before, and now are not getting at all.

So there's been a tough effort made for years through the legislative body here in Trenton. And finally, this year, I'm very thankful that both Committees and both bodies have moved the Bills forward, and the SCRs are moving forward, and this is the final step.

And I fully concur and recognize how important it is for these credits to be given to these people, and that's what I'm here today to say.

And I also work with the President of the ORANJ Organization of New Jersey, which is -- it's an organization that lobbies for people who live in these continuing care communities, and their efforts to-- They're near end of life, or most of us are around the age of 80. And so things like this are important to these fellows, especially the veterans who are World War II veterans, who we lose so many of those each year.

And so the effort that the President of the organization, who is with me here today -- has assured me that, with the passage of this Bill, his organization will work very diligently with the administrators who operate these facilities, CCRCs, and make sure that this small token of appreciation is given to them.

And also, I appreciate the Bills' amendment to make that part of the law -- to make sure those funds don't stay in the facility, but they go back to the people who pay the tax. And each of us pays tax on this small piece of property that we're living in, even though we don't own it. But that's the way it works.

So again, this Committee -- your Committee, sir, has been very bold and very forward in moving the Bill through, and I really, deeply, appreciate that.

So I am speaking on behalf of the veterans amongst this 10,000 or so people who live in CCRCs -- well over a third of them are veterans. And so this will really benefit them.

And thank you all, and your Committee, very much. I appreciate having an opportunity to talk to you.

I'd be happy to answer any questions.

SENATOR SINGLETON: Mr. Baldwin, again, thank you.

I think this Bill, above many, has been indicative of the collaborative approach that I think folks work on when we actually do policy in the right way.

My colleagues on both sides of the aisles were all trying to find a way to get to the finish line on this, and offered the kind of suggestions that were necessary. And Senator Gopal, to his credit, took those suggestions to heart and made -- and improved a good idea and made a better Bill.

MR. BALDWIN: Yes.

SENATOR SINGLETON: And I think that is our objective, all of us; regardless, again, of the nomenclature after our names. That is our objective -- to try to make a good policy better by working together. And I think this has been indicative of that through our process.

And thank you for your leadership on this as well.

Anybody with a question of Mr. Baldwin, or a comment? (no response)

Thank you, sir.

MR. BALDWIN: Well, I have one more thing to say.

Our organization -- the ORANJ organization is going to lobby every legislator in this State. And we had some of these made (indicates), and I brought one for you, Mr. Singleton. (laughter) Whether or not you can accept it, I don't know; but I'd be most happy if you did.

SENATOR SINGLETON: I appreciate it; thank you, sir.

MR. BALDWIN: Wear that around your colleagues--

SENATOR SINGLETON: Yes, sir.

MR. BALDWIN: --and maybe we'll get the vote and the referendum that we need--

SENATOR SINGLETON: There we go, there we go.

MR. BALDWIN: --hopefully.

May I approach you?

SENATOR SINGLETON: No, they'll grab it for you, they'll grab it for you. (laughter)

MR. BALDWIN: Thank you very much.

SENATOR SINGLETON: Thank you, sir; I appreciate it.

Next up for us is Mr. Ronald Whalin, Organization of Residents Association of New Jersey.

Ronald, there's nothing noted here whether you're in favor or opposed; but I see your T-shirt (laughter), and I'm going to go out on a limb. (laughter)

Come on down.

I'm sorry, Ron. It says, "no need to testify." Forgive me; did you want to say something, or no?

**R O N A L D W H A L I N:** (off mike) Oh, I will.

**SENATOR SINGLETON:** Come on.

**MR. WHALIN:** There is really no need, because Gary has done -- has provided a huge amount of leadership in this whole program. And for years he's been trying to get this Bill passed; and it's many years.

We're happy to support that, and he's made great progress. And we think it's going to happen next year. We were just sort of -- we just sort of ran out of time, unfortunately. But we can do it, I think. And we'll publicize it to all the 25 CCRCs in New Jersey. And like he said, a third of the people who are there are veterans

Any questions?

**SENATOR SINGLETON:** Anyone? (no response)

Thank you, sir.

**MR. WHALIN:** Thank you.

**SENATOR SINGLETON:** We appreciate it.

Next up will be Mr. Robert McNulty, Sr.; Veterans Executive Legislative Action Council, who is also in favor.

Bob.

**R O B E R T E. M c N U L T Y, Sr.:** Our position is, simply enough, we support this.

We think there's something wrong with a system where a veteran, who's entitled to and receives some benefits, has to alter his living arrangement because of, possibly, his health, or her health, or a spouse's health; and they move into a facility, where the first thing they surrender is the benefits they've earned as a veteran. We don't see why there's any good reason for that, as such.

This is not going to alter the economic status of New Jersey State; it's going to just reconfirm those folks who have lost a benefit a chance to get it back; and those folks who by move into a facility will, in fact, no longer lose their benefit.

By asking the voters to approve this, you've challenged the veteran community to act as a tip of the spear on this issue. And we accept that challenge. You approve that here, you get it approved on the Senate floor, and we'll go out to our communities and we'll ask our voters to reinstate, basically, this benefit; and approve it going ahead for those people who would otherwise be entitled to it if they stayed in their own home. But due to economic issues, due to health, mobility issues, they have to change their location of living so they can have a care provision provided for either them or their spouse.

We think this is long overdue; it's the right thing to do; and I urge its passage.

Thank you.

SENATOR SINGLETON: Thank you, Bob.

Anyone with a question or comments? (no response)

Okay; I have no other forms, no other slips here on today's public hearing.

With that, I will seek a motion to close today's public hearing on this Bill.

SENATOR LAGANA: Let's close it.

SENATOR PENNACHIO: Second.

SENATOR SINGLETON: All right.

Being properly moved and seconded, all those in favor signify by saying "aye."

ALL: Aye.

SENATOR SINGLETON: Opposed? (no response)

All right; we are now officially adjourned, our public hearing is closed.

Thank you.

**(HEARING CONCLUDED)**