

CHAPTER 30

AN ACT permanently extending the deadline for the filing of an application for a homestead property tax reimbursement, designating this extension as the Senior Property Tax Freeze Protection Act, and amending P.L.1997, c.348.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. Section 3 of P.L.1997, c.348 (C.54:4-8.70) is amended to read as follows:

C.54:4-8.70 Filing of application for homestead property tax reimbursement.

3. An application for a homestead property tax reimbursement hereunder shall be filed with the director annually on or before June 1 of the year following the year for which the claim is being made and shall reflect the prerequisites for a homestead property tax reimbursement on December 31 of the tax year for which the claim is being made; provided, however, that the director may, by rule, designate a later date as the date by which the application shall be filed or waive the requirement for filing an annual application for any year or years subject to any limitations and conditions the director may deem appropriate. The application shall be on a form prescribed by the director and provided for the use of applicants hereunder. Each applicant making a claim for a homestead property tax reimbursement under this act shall provide, if required by the director, to the director a copy of his or her current year property tax bill or current year site fee bill on the homestead constituting that person's principal residence and a copy of his or her property tax bill for the base year or site fee bill for the base year on the same homestead, or other equivalent proof as permitted by the director.

It shall be the duty of every eligible claimant to inform the director of any change in his or her status or homestead which may affect his or her right to continuance of the homestead property tax reimbursement.

If an eligible claimant receives an additional homestead property tax reimbursement to which the claimant was not entitled or greater than the reimbursement to which the claimant was entitled, the director may, in addition to all other available legal remedies, offset such amount against a gross income tax refund or amount due pursuant to P.L.1990, c.61.

2. Section 4 of P.L.1997, c.348 (C.54:4-8.71) is amended to read as follows:

C.54:4-8.71 Payments mailed.

4. The director shall administer the homestead property tax reimbursement program. A payment for the homestead property tax reimbursement amount, as calculated by the director, shall be mailed to each person determined by the director to be an eligible claimant under this act on or before July 15, 1999 and July 15 annually thereafter, except that the payment of any homestead property tax reimbursement amount for an eligible claimant whose application is filed during the period May 1 through June 1 shall be mailed on or before September 1 annually. Provided further, however, that the payment of any homestead property tax reimbursement amount for an eligible claimant whose application is filed during a period after June 1 pursuant to an extended application deadline as may be designated by the director shall be mailed on or before such latter mailing date as the director may determine. All payments made pursuant to this section shall be appropriated from receipts in the Casino Revenue Fund.

3. This act shall take effect immediately

Approved March 14, 2003.