

January 13, 2014

SENATE BILL NO. 450

To the Senate:

Pursuant to Article V, Section I, Paragraph 14 of the New Jersey Constitution, I am returning Senate Bill No. 450 without my approval.

This bill would require that property tax bills distributed by municipalities to taxpayers include a separate document cataloguing various State property tax relief programs and their eligibility requirements. The Director of Local Government Services in the Department of Community Affairs would be responsible for compiling the list and for "provid[ing] each tax collector with inserts containing a listing of, and eligibility requirements for, the various State property tax relief programs in effect for the tax year."

Throughout my tenure as Governor, I have been committed to providing real, tangible tax relief to New Jersey's overtaxed citizens. Indeed, over the last four years, I have championed the enactment of measures to reduce the property tax burden on New Jerseyans through landmark legislation establishing a hard cap on property taxes, reforming pension and benefits programs for public employees at all levels, and capping interest arbitration awards. In addition, I have proposed myriad other tax reform measures that would provide direct relief to the State's taxpayers such as a tax cut for all income taxpayers and an increase in credits for homestead property taxes. My Administration has continually demonstrated the commitment and decisive action necessary to advance meaningful tax relief for the State's beleaguered taxpayers.

Regrettably, the bill before me will not return one penny of tax proceeds to the pocket of the taxpayer and will not alleviate the property tax burden on hard working New Jerseyans in any meaningful way. In fact, although the bill purports to assist taxpayers by informing them of the various property tax relief programs available, it may actually result in higher taxes through the imposition of new, administrative burdens on State and local officials. As such, this legislation, which is intended to save taxpayers money, could ironically have the opposite effect, due to potential costs imposed by the bill.

My Administration already endeavors to inform the public about tax relief programs. For instance, the Division of Taxation provides detailed information about property tax relief programs on its website; sends tax relief program applications annually to identifiable taxpayers; and fields countless phone calls and emails concerning the availability of and eligibility for tax relief programs. The requirements of this bill would be redundant with those existing efforts.

In sum, over the course of my Administration, I have proposed and advanced meaningful tax reform to bring relief to New Jersey's overburdened taxpayers. Unfortunately, this bill does nothing to advance the interests of the taxpayer.

Accordingly, I herewith return Senate Bill No. 450
without my approval.

Respectfully,

[seal]

/s/ Chris Christie
Governor

Attest:

/s/ Christopher S. Porrino
Chief Counsel to the Governor