

For years, New Jersey's political Holy Grail has been devising a fair, certain and permanent method to control local property taxes and, ideally, reduce them.

Despite the institution of a sales tax in the early 1960s, the first state income tax in the mid-1970s, and the imposition of caps on tax rate increases in 2011 — all designed and touted as property tax relief at long last — the grail has remained tantalizingly out of reach of governors and legislatures for more than a half-century.

While efforts over the years have concentrated on increasing state aid to local governments and school districts, while encouraging and insisting upon spending reductions, there's been little discussion about shifting the tax burden away from a property-value-based system to one based on income and ability to pay.

When such suggestions are offered, they are immediately attacked as a euphemism for tax increases and, as a result, never gain any significant traction. Legislators, it seems, would rather tinker with the status quo and risk voter discontent over ever-rising property taxes than be accused of favoring an income tax increase.

When the League of Municipalities issued its study recommending a readjustment of income tax rates to reduce property taxes by \$6 billion — about 35 percent — Gov. Chris Christie immediately pronounced it

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Homestead Rebate program are factored in, out-of-pocket property tax costs actually rose by 18 percent during the governor's first term.

The only certainty is that nothing of substance will be undertaken soon, and property taxes will continue to be the most vexing issue facing the state.

The Holy Grail will remain out of reach awhile longer.