

Property Tax Deductions

The State of New Jersey, administered through the local municipal Assessor's Office, makes available property tax deductions to qualifying property owners. Each deduction has specific qualifications and requires the filing of an application.

SENIOR CITIZEN DEDUCTION AND SURVIVING SPOUSE OF A SENIOR CITIZEN - \$250.00

QUALIFICATIONS:

- 65 YEARS OF AGE OR OVER AS OF DECEMBER 31 OF THE PRETAX YEAR.
- OWN AND RESIDE IN THE PROPERTY APPLYING FOR ON OR BEFORE OCTOBER 1 OF THE PRETAX YEAR.
- INCOME NOT TO EXCEED \$10,000 OVER AND ABOVE SOCIAL SECURITY BENEFITS AND/OR GOVERNMENT PENSIONS.
- PROOF OF AGE IS REQUIRED (copy of Driver's License, Birth Certificate, etc)
- SURVIVING SPOUSE MUST BE 55 YEARS OF AGE

DISABLED PERSON DEDUCTION AND SURVIVING SPOUSE OF A DISABLED PERSON - \$250.00

QUALIFICATIONS:

- OWN AND RESIDE IN THE PROPERTY APPLYING FOR ON OR BEFORE OCTOBER 1 OF THE PRETAX YEAR.
- PERMANENTLY AND TOTALLY DISABLED AS OF DECEMBER 1 OF THE PRETAX YEAR.
- INCOME NOT TO EXCEED \$10,000 OVER AND ABOVE DISABILITY BENEFITS.
- PROOF OF *PERMANENT* DISABILITY – SOCIAL SECURITY AWARD CERTIFICATE OR DOCTOR'S NOTE.

CONTINUANCE OF THESE DEDUCTIONS –MUST RETURN AN ANNUAL POST TAX YEAR STATEMENT TO THE **TAX COLLECTOR'S OFFICE** ON OR BEFORE MARCH 1ST OF EACH TAX YEAR.

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VETERANS OR SURVIVING SPOUSE OF A VETERAN DEDUCTION - \$250.00

QUALIFICATIONS:

- OWN PROPERTY ON OR BEFORE OCTOBER 1 OF THE PRETAX YEAR
- POSSESS AN HONORABLE DISCHARGE FROM ACTIVE SERVICE IN TIME OF WAR.
- ****Peacekeeping Missions** require actual service in a combat zone for a total of 14 days, unless a service injury was received in a combat zone.
- SUPPLY COPY OF DISCHARGE PAPERS WITH APPLICATION - DD214
- Surviving Spouse must attach copy of death certificate with application

APPLICATION: FILE WITH THE ASSESSOR'S OFFICE ON OR BEFORE DECEMBER 31ST .

CONTINUANCE OF THIS DEDUCTION – CONTINUES IN FORCE FROM YEAR TO YEAR WITHOUT THE NECESSITY FOR FURTHER CLAIM SO LONG AS A CLAIMANT IS ENTITLED TO THE DEDUCTION.

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TOTALLY DISABLED VETERANS AND SURVIVING SPOUSES – EXEMPT

QUALIFICATIONS:

- OWN AND RESIDE IN PROPERTY ON OR BEFORE OCTOBER 1 OF THE PRETAX YEAR
- POSSESS AN HONORABLE DISCHARGE FROM ACTIVE SERVICE IN TIME OF WAR.
- HAVE AND SUPPLY AN ORIGINAL (RAISED SEAL) OF THE U.S. VETERANS ADMINISTRATION CERTIFICATION OF SERVICE-CONNECTED DISABILITY-100% - TAX LETTER
- SUPPLY COPY OF DISCHARGE PAPERS WITH APPLICATION

CONTINUANCE OF THIS DEDUCTION – CONTINUES IN FORCE FROM YEAR TO YEAR WITHOUT THE NECESSITY FOR FURTHER CLAIM SO LONG AS A CLAIMANT IS ENTITLED TO THE DEDUCTION