

PROPERTY TAX DEDUCTIONS

Senior Citizen or Disabled Person or Surviving Spouse: \$250 per year

Veteran or Surviving Spouse/Domestic Partner of a Veteran: \$250 per year

SENIOR CITIZEN, DISABLED PERSON, or SURVIVING SPOUSE

- Ownership & Resident in property as of October 1 of the pretax year
- Residence in NJ for 1 year preceding October 1 of the pretax year
- Income not to exceed \$10,000 excluding Social Security or a Government Pension
(Federal Income Tax forms or FAIR Rebate Application is required)

Senior Citizen – Age 65 or over as of December 31

Disabled Person – Permanently and Totally Disabled as of December 31

Surviving Spouse – Age 55 or over at the time of death of the person receiving
Senior Citizen or Disabled Person deduction

Income Defined & Limited –

- a) The income period is the same tax year as the tax year for which a deduction is claimed.
- b) A claimant must reasonably anticipate that income received during the tax year, including income of the claimant's spouse, will not exceed \$ 10,000. Income of claimant's family members, other than spouse should not be included as annual income.
- c) Income means all income received from whatever source derived including, but not limited to, salaries, wages, bonuses, commissions, tips, and other compensations before payroll deductions, all dividends, interest, realized capital gains, royalties, income from rents, business income, and in their entirety, pension, annuity and retirement benefits. Realized capital gains, except for capital gain from the sale or exchange of real property owned and used by the claimant as his principal residence, dividends, interest, pensions, annuities and retirement benefits must be included in full without deductions even though they may be wholly or partially exempt for Federal income tax purposes.

EXCLUDABLE INCOME - Income can be excluded under ONE of the following three categories:

- Social Security Benefits or Federal Government Retirement Disability Pension including Federal Railroad
- Retirement Benefits or State, County, Municipal Government and their political subdivisions and agencies
- Retirement/Disability Pension.

VETERAN or SURVIVING SPOUSE/DOMESTIC PARTNER OF A VETERAN

Veteran:

- Citizen and Resident of New Jersey as of October 1 of the pretax year
- Full-time Active Duty in the Armed Forces of the US in time of war
(Subject to Active Wartime Service Periods – See Below)
- Honorable Discharge from Active Duty during a period of war*
- Property Ownership as of October 1 of the pretax year

Surviving Spouse/Domestic Partner of a Veteran:

- Eligible Veteran must have been a NJ resident at the time of death
- Surviving Spouse must have been married to the Veteran at the time of death. Domestic Partner must have been a NJ Registered Domestic Partner at the time of death.
- Surviving Spouse must not have remarried. Domestic Partner must not have entered into a new registered partnership.

Surviving Spouse/Domestic Partner must provide a copy of the death certificate.

*Military personnel still in the service do not qualify for this deduction.

Dates of Active Service Required:

MISSION OR WAR	Start Date	End Date	ACTIVE SERVICE OR IN COUNTRY
*Operation Iraqi Freedom	03-19-03	Ongoing	In Country
*Operation Enduring Freedom	09-11-01	Ongoing	In Country
*Joint Endeavor/Joint Guard Bosnia & Herzegovina	11-20-95	6-20-98	In Country
*Restore Hope Mission Somalia	12-05-92	03-31-94	In Country
*Desert Shield/Storm Mission	08-02-90	02-28-91	In Country
*Panama Peacekeeping Mission	12-20-89	01-31-90	In Country
*Grenada Peacekeeping Mission	10-23-83	11-21-83	In Country
*Lebanon Peacekeeping Mission	09-26-82	12-01-87	In Country
Vietnam Conflict	12-31-60	05-07-75	Active Service
*Lebanon Crisis of 1958	07-01-58	11-01-58	In Country
Korean Conflict	06-23-50	01-31-55	Active Service
World War II	09-16-40	12-31-46	Active Service
World War I	04-06-17	11-11-18	Active Service
WWI In Russia	04-06-17	04-01-20	Active Service

Note:

- “Active Service in time of war” means military service during the above-mentioned periods. A member of a reserve unit does not constitute active service unless there was a presidential or congressional order into active duty.

- * Peacekeeping Missions require a minimum of 14 days service in the actual combat zone except where service-incurred injury or disability occurs in the combat zone, then actual time served, though less than 14 days, is sufficient for purposes of property tax exemption or deduction. The combat zone can include active service in the country, on board any ship actively engaged in patrolling the territorial waters of that country or who served in direct support. The 14 day requirement for Bosnia and Herzegovina may be met by service in one or both operations for 14 days continuously or in aggregate. For Bosnia and Herzegovina combat zone also includes airspace above those nations.

Reference: NJSA 54:4-8.10 for exact language.

General Requirements for all deductions:

- Application and required proofs must be filed with the Tax Assessor's Office.
- Applications cannot be approved for prior years.
- Request an application by calling the Tax Assessor's Office at 856-234-6272.