

PROPERTY TAX DEDUCTION CLAIM BY VETERAN OR SURVIVING SPOUSE/DOMESTIC PARTNER OF VETERAN OR SERVICEPERSON

(N.J.S.A. 54:4-8.10 et seq.; L.1963, c.171 as amended)

IMPORTANT File this completed claim with your municipal tax assessor or collector. (See instructions on reverse.)

1. CLAIMANT NAME

Name of claimant owner

2. CLAIMED PROPERTY LOCATION

Street Address, Unit #, if Co-op, Phone #, County, Municipality, Block, Lot, Qualifier

Mailing Address if different than Claimed Property Location

3. YEAR OF DEDUCTION This deduction is claimed for the tax year (indicate tax year).

4. VETERAN/SURVIVING SPOUSE/DOMESTIC PARTNER OF VETERAN OR SERVICEPERSON (Choose A, B, or C)

- A. Honorably discharged veteran with active wartime service in the United States Armed Forces. ATTACH copy DD214.
B. Surviving spouse/domestic partner of honorably discharged veteran with active wartime service in the United States Armed Forces; and
C. Surviving spouse/domestic partner of serviceperson who died on wartime active duty in the United States Armed Forces; and

5. ACTIVE WARTIME SERVICE PERIOD (Check All Applicable Service Periods)

- \*\*A. Operation Northern/Southern Watch August 27, 1992 - March 17, 2003
\*\*B. Operation Iraqi Freedom March 19, 2003 - Ongoing
\*\*C. Operation Enduring Freedom September 11, 2001 - Ongoing
\*\*D. "Joint Endeavor/Joint Guard" - Bosnia & Herzegovina November 20, 1995 - June 20, 1998
\*\*E. "Restore Hope" Mission - Somalia December 5, 1992 - March 31, 1994
\*\*F. Operation Desert Shield/Desert Storm Mission August 2, 1990 - February 28, 1991
\*\*G. Panama Peacekeeping Mission December 20, 1989 - January 31, 1990
\*\*H. Grenada Peacekeeping Mission October 23, 1983 - November 21, 1983
\*\*I. Lebanon Peacekeeping Mission September 26, 1982 - December 1, 1987
J. Vietnam Conflict December 31, 1960 - May 7, 1975
\*\*K. Lebanon Crisis of 1958 July 1, 1958 - November 1, 1958
L. Korean Conflict June 23, 1950 - January 31, 1955
M. World War II September 16, 1940 - December 31, 1946
N. World War I April 6, 1917 - November 11, 1918

\*\*NOTE - 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.

6. PROPERTY OWNERSHIP

I, the above named claimant, owned, wholly or in part on (deed date) the property above identified. Property must be owned as of October 1 of the pretax year, i.e., the year prior to the tax year for which deduction is claimed.

\*\*Complete 6a only if partial owners of claimed property

6a. Name(s) of part owner(s) % ownership interest in property
\*\*Complete 6b only if claimed property is a Cooperative or Mutual Housing Corporation in which you're a Tenant-Shareholder.

6b. Corporation Name of Cooperative or Mutual Housing

Co-Op/M.H. Corp. Street Address, Municipality, State, Net Property Tax Amount for Unit

7. CITIZENSHIP & RESIDENCY (Complete A or B)

- A. I, the above claimant veteran, was a citizen and legal or domiciliary resident of New Jersey as of October 1 of the pretax year.
B. I, the above claimant surviving spouse/domestic partner, was a citizen and legal or domiciliary resident of New Jersey as of October 1 of the pretax year; and
My deceased veteran or serviceperson spouse/domestic partner was a citizen and resident of New Jersey at death.

8. TAX DEDUCTION OTHER PROPERTY

I am not receiving a Veteran's Property Tax Deduction on any other property for the same tax year except as indicated here:

Street Address, Municipality

For assistance in documenting veterans' status, contact the NJ Department of Military and Veterans Affairs at (609) 530-6958 or (609) 530-6854 or US Veterans Administration at 1-800-827-1000.

I certify the above declarations are true to the best of my knowledge and belief and understand they will be considered as if made under oath and subject to penalties for perjury if falsified.

Signature of Claimant

Date

OFFICIAL USE ONLY - Block, Lot, Approved in amount of \$
Veteran, Surviving Spouse/Domestic Partner of, Veteran or, Serviceperson

Assessor/Collector

Date

**APPLICATION FILING PERIOD** - File this claim with the municipal tax assessor from October 1 through December 31 of the pretax year, i.e., the year prior to the calendar tax year or with the municipal tax collector from January 1 through December 31 of the calendar tax year. For example, for a property tax deduction claimed for calendar tax year 2004, the pretax year filing period would be October 1 - December 31, 2003 with the assessor and the tax year filing period would be January 1 - December 31, 2004 with the collector.

**ELIGIBILITY REQUIREMENTS** - All requirements for deduction must be met as of October 1 of the pretax year, i.e., the year prior to the calendar tax year for which the deduction is claimed.

A. **Veteran Claimant** as of October 1 pretax year must:

1. have had active wartime service in United States Armed Forces and been honorably discharged;
2. own the property, wholly or in part, or hold legal title to the property for which deduction is claimed;
3. be a citizen and legal or domiciliary resident of New Jersey.

B. **Surviving Spouse/Domestic Partner Claimant** as of October 1 pretax year must:

1. document that the deceased veteran or serviceperson was a citizen and resident of New Jersey at death who had active wartime service in the United States Armed Forces and who was honorably discharged or who died on active wartime duty;
2. not have remarried/formed a new registered domestic partnership;
3. be a legal or domiciliary resident of New Jersey;
4. own the property, wholly or in part, or hold legal title to the property for which deduction is claimed.

NOTE \*\*Claimants must inform the assessor of any change in status which may affect their continued entitlement to the deduction.

**VETERAN DEFINED** - means any New Jersey citizen and resident honorably discharged from active wartime service in the United States Armed Forces. Current statute does not provide for deduction for military personnel still in active service who have not been discharged.

For assistance in documenting veterans' status, contact the NJ Department of Military and Veterans Affairs at (609) 530-6958 or (609) 530-6854. The United States Veterans Administration may be contacted at 1-800-827-1000

**ACTIVE SERVICE TIME OF WAR DEFINED** - means military service during one or more of the specific periods listed under #5 on front of this VSS Claim. Active duty for training or field training purposes as a member of a reserve component does NOT constitute active service time of war unless activated into Federal military service by Presidential or Congressional order.

**CITIZEN & RESIDENT DEFINED** - United States Citizenship is not required. Resident for purposes of this deduction means an individual who is legally domiciled in New Jersey. Domicile is the place you regard as your permanent home - the place you intend to return to after a period of absence. You may have only one legal domicile even though you may have more than one place of residence. Seasonal or temporary residence in this State, of whatever duration, does not constitute domicile. Absence from the State for a 12 month period is prima facie evidence of abandonment of domicile.

**SURVIVING SPOUSE/DOMESTIC PARTNER DEFINED** - means the lawful widow or widower/domestic partner of a qualified New Jersey resident veteran or serviceperson, who has not remarried/formed a new registered domestic partnership.

NOTE\*\*A surviving spouse/domestic partner though a New Jersey resident himself/herself is not entitled to deduction if the deceased veteran/serviceperson spouse at death was not a New Jersey resident.

**DOCUMENTARY PROOFS REQUIRED** - Each assessor and collector may require such proofs necessary to establish claimant's deduction entitlement and photocopies of any documents should be attached to this claim as part of application record.

**MILITARY RECORDS** Certificate of Honorable Discharge or Release, Form DD214, or Military Notification of Death or Certification of United States Veteran's Administration.

**SURVIVING SPOUSE/DOMESTIC PARTNER** Death Certificate of decedent, marriage license/domestic partnership registration certificate.

**OWNERSHIP** real property deed, executory contract for property purchase; or Last Will and Testament if by devise or if intestate or without a will give names and relationships of decedent's heirs-at-law.

**RESIDENCY** New Jersey driver's license or motor vehicle registration, voter's registration, etc.

**APPEALS** - A claimant may appeal any unfavorable determination by the assessor or collector to the County Board of Taxation annually on or before April 1.

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This form is prescribed by the New Jersey Division of Taxation, as required by law, and may be reproduced for distribution, but may not be altered without prior approval.

CLAIM FOR REAL PROPERTY TAX DEDUCTION ON DWELLING HOUSE OF QUALIFIED NEW JERSEY  
RESIDENT SENIOR CITIZEN, DISABLED PERSON, OR SURVIVING SPOUSE

(N.J.S.A. 54:4-8.40 et seq.; L.1963 c.172 as amended)

IMPORTANT File this completed claim with your municipal tax assessor or collector. (See instructions on reverse.)

1. CLAIMANT NAME

Name(s) of claimant owner(s) permanently residing in dwelling house.

2. DWELLING LOCATION

Street Address of resident owner claimant's dwelling.

(Unit # if Co-op)

County & Municipality

Block / Lot / Qualifier

3. YEAR OF DEDUCTION This deduction is claimed for the tax year \_\_\_\_\_ (indicate tax year).

4. CITIZEN & RESIDENT (Complete A & B)

A.  I was a citizen of New Jersey as of October 1 of the pretax year, i.e., the year prior to the tax year for which deduction is claimed; and

B.  I was also a legal or domiciliary resident of New Jersey for at least one year immediately prior to October 1 pretax year. See instructions 2 & 3.

5. OWNER & OCCUPANT

I (my spouse and I, as tenants by entirety), solely owned, held title to above identified dwelling occupied as my (our) principal or permanent residence as of October 1 of the pretax year. See instructions 4 & 5.

\*\*Complete 5a only if partial owners

5a. Name of part owner

% ownership interest in property

\*\*Complete 5b only if resident-tenant shareholder in Cooperative or Mutual Housing Corporation

5b. Corporation Name of Cooperative or Mutual Housing

Co-op/M.H. Corp. Street Address

Municipality

State

\$

Co-op

Net Property Tax Amount for Unit

Mutual Housing Corp.

6. ANNUAL INCOME LIMIT (must be reaffirmed by March 1 following year for which deduction was given.)

During the tax year for which the deduction is claimed, I reasonably anticipate that my annual income (and that of my spouse combined) will not exceed \$10,000 after a permitted exclusion of Social Security Benefits, or Federal Government Retirement/Disability Pension, or State, County, Municipal Government and their political subdivisions and agencies Retirement/Disability Pension. See instructions 6 & 8.

7. BIRTH DATE AND MARITAL STATUS

A. Date of Birth \_\_\_\_\_

B.  Single  Married  Surviving Spouse  Legally Separated/Divorced

8. SENIOR OR DISABLED CITIZEN OR SURVIVING SPOUSE (Choose A, B, or C)

A.  I was age 65 or more years as of December 31, of the year prior to tax year for which deduction is claimed.

B.  I was permanently and totally disabled and unable to be gainfully employed as of December 31 of the year prior to the tax year. ATTACH PHYSICIAN'S OR SOCIAL SECURITY DISABILITY OR NEW JERSEY COMMISSION FOR BLIND CERTIFICATE.

C.  I was a surviving spouse as of October 1 of the year prior to the tax year and have not remarried.  I was age 55 or more as of December 31 of the year prior to the tax year and at time of my spouse's death. \*\*My deceased spouse at his or her death was receiving a  senior citizen's property tax deduction or a  permanently and totally disabled person's property tax deduction.

9. REAL PROPERTY TAX DEDUCTION OTHER DWELLING I (and my spouse) did not receive a senior or disabled citizen or surviving spouse (if applicable) property tax deduction on another dwelling for the same tax year except on my (our) former home identified below where I (we) resided from \_\_\_\_\_ month/year to \_\_\_\_\_ month/year.

Street Address

Municipality

I certify the above declarations are true to the best of my knowledge and belief and understand they will be considered as if made under oath and subject to penalties for perjury if falsified.

Signature of Claimant

Date

OFFICIAL USE ONLY - Block \_\_\_\_\_ Lot \_\_\_\_\_ Approved in amount of \$ \_\_\_\_\_

Age  Disability  Surviving Spouse of  senior citizen or  disabled person

Assessor \_\_\_\_\_ Date \_\_\_\_\_

1. **APPLICATION FILING PERIOD** - File this form with the municipal tax assessor from October 1 through December 31 of the pretax year, i.e., the year prior to the calendar tax year or with the municipal tax collector from January 1 through December 31 of the calendar tax year. For example, for a property tax deduction claimed for calendar tax year 1997, the pretax year filing period would be October 1 - December 31, 1996 with the assessor and the tax year filing period would be January 1 - December 31, 1997 with the collector.
2. **ELIGIBILITY DATES** - Eligibility for the property tax deduction is established prior to the calendar tax year for which the deduction is claimed as follows:
  - New Jersey Citizenship as of October 1 pretax year
  - Property Ownership as of October 1 pretax year
  - Residence in New Jersey and in Dwelling House as of October 1 pretax year and
  - Residence in New Jersey for 1 year immediately prior to October 1 pretax year
  - Senior Citizen Age 65 or more as of December 31 pretax year
  - Permanent and Total Disability as of December 31 pretax year
  - Surviving Spouse Age 55 or more as of December 31 pretax year and at the time of spouse's death
3. **CITIZEN & RESIDENT DEFINED** - United States Citizenship is not required. Resident for purposes of this deduction means a claimant who was legally domiciled in New Jersey for one year immediately prior to October 1 of the pretax year. Domicile is the place you regard as your permanent home - the place you intend to return to after a period of absence. You may have only one legal domicile even though you may have more than one residence. Seasonal or temporary residence in this State, of whatever duration, does not constitute domicile. Absence from the State for a 12 month period is prima facie evidence of abandonment of domicile.
4. **RESIDENCE IN DWELLING HOUSE DEFINED** - Residence in the dwelling house means the dwelling where a claimant makes his principal or permanent home. Vacation, summer or second homes do not qualify. Only one deduction may be received per principal residence regardless of the number of qualified claimants residing on the premises.
5. **TENANCY BY ENTIRETY DEFINED** - Tenancy by Entirety means ownership of real property by both husband and wife, as a single ownership, in joint title acquired after marriage.
6. **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.
7. **DOCUMENTARY PROOFS REQUIRED** - Each assessor and collector may require such proofs necessary to establish claimant's deduction entitlement and photocopies of any documents should be attached to this form as part of application record. For example: **AGE** may be verified by birth certificate, baptismal record, family Bible, census record, marriage certificate, court record, Social Security record, military record or discharge, immigration document, insurance policy, **DISABILITY** may be verified by physician's certificate, Social Security document, New Jersey Commission for Blind certificate. **SURVIVING SPOUSE** by death certificate of decedent. **OWNERSHIP** by deed, executory contract for property purchase, last will and testament. **RESIDENCY** by New Jersey driver's license, motor vehicle registration, voter's registration.
8. **ANNUAL POST-TAX YEAR INCOME STATEMENT REQUIRED** - On or before March 1 of the year immediately following the tax year for which deduction was claimed or received, a claimant must file a Post-Tax Year Income Statement, Form PD5, confirming that annual income for the tax year did not exceed the \$10,000 limit and that anticipated annual income for the current year will not exceed that limit and that all other eligibility prerequisites continue to be met. For example, the Post-Tax Year Income Statement filed by March 1, 1998 supports the claim for deduction for tax year 1997 by confirming 1997 income. Anticipated income would refer to income received in tax year 1998 for the 1998 deduction. IF THIS INCOME STATEMENT IS NOT TIMELY FILED, DEDUCTION WILL BE DISALLOWED AND CLAIMANT WILL BE BILLED FOR THE AMOUNT.
9. **APPEALS** - A claimant may appeal any unfavorable determination by the assessor or collector to the County Board of Taxation annually on or before April 1.

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**SUPPLEMENTAL INCOME STATEMENT  
 FOR USE BY THE ASSESSOR  
 IN DETERMINING ELIGIBILITY FOR TAX DEDUCTION**

I \_\_\_\_\_ submit the following statement of income to aid in the determination of eligibility for the tax deduction with respect to premises at: \_\_\_\_\_ in the municipality of \_\_\_\_\_ County of \_\_\_\_\_ and further described as Lot No. \_\_\_\_\_ in Block No. \_\_\_\_\_ Telephone No. \_\_\_\_\_

**INCOME FOR THE CALENDAR YEAR \_\_\_\_\_**

	APPLICANT	SPOUSE
1. Pension or Retirement (private)	\$ _____ / _____	_____ / _____
2. Salaries or Wages	\$ _____ / _____	_____ / _____
3. Interest and Dividends	\$ _____ / _____	_____ / _____
4. Net Rents or Royalties	\$ _____ / _____	_____ / _____
5. Capital Gains	\$ _____ / _____	_____ / _____
6. Other Income	\$ _____ / _____	_____ / _____
7. Social Security Benefits	\$ _____ / _____	_____ / _____
8. State or Federal Pension	\$ _____ / _____	_____ / _____
9. Railroad Retirement Pension	\$ _____ / _____	_____ / _____
10. State or Federal Disability Benefits	\$ _____ / _____	_____ / _____
<b>TOTAL YEARLY INCOME (Assessors Use Only)</b>	<b>\$ _____ / _____</b>	<b>_____ / _____</b>

NOTE: The Assessor will determine which of the above items are to be excluded.

- (A) Spouse - Date of Birth \_\_\_\_/\_\_\_\_/\_\_\_\_ (D) Previous Address:  
 Check one of the following: Street \_\_\_\_\_  
 (B) Spouse collecting Social Security in own right City \_\_\_\_\_  
 State \_\_\_\_\_ Zip \_\_\_\_\_  
 (C) Spouse collecting Social Security through applicant (E) Date Moved to Present Address:  
 \_\_\_\_/\_\_\_\_/\_\_\_\_

**TO THE APPLICANT:**

The above income is to enable the Assessor to determine which items of income may be excluded under the law and to determine whether you meet income requirements.

I hereby certify that the foregoing declarations are true to the best of my knowledge and belief and fully understand that such declarations will be considered as if made under oath, and, as to a false declaration, shall be subject to the penalties as provided by law.

\_\_\_\_\_  
 Date (Applicant's Signature) / \_\_\_\_\_  
 \_\_\_\_\_ (Spouse's Signature)

**RESERVED FOR OFFICIAL USE**

DEDUCTIBLE INCOME	Applicant / Spouse	
Line ( ) _____ / _____		Total deductible income \$ _____
Line ( ) _____ / _____		to be excluded from the Gross Income Results in the sum of \$ _____
Line ( ) _____ / _____		Applicant qualifies: _____ Does not qualify: _____
<b>TOTAL</b> _____ / _____		