



Review of Veteran's, Senior, & Disabled Deductions

Eric L. Zanetti, CTA
Tax Assessor
Township of Berkeley
Borough of Matawan
Borough of Seaside Heights
Borough of Ocean Gate

Margaret Saharic, CTC
Executive Director TCTANJ

Overview

- **Qualifications & Applications**
- **Assessor Perspective**
- **100% Disabled Veterans**
- **Post Annual Income Statement (PD5)**
- **Senior and Vet Reports to County (PD65.10 & VE-WVE-1)**
- **Finance Journal Entries**

Qualifications & Application

\$250 Veteran Deduction

- Ownership
- Citizenship
- State Residency
- Qualified Active Duty
- Honorable Discharge
- Timely Application

Review of Veteran's Deductions

- Qualifications (As of Oct 1st of Pre-Tax Year):
 - Be a Legal Owner/ Part Owner on Property the Deduction is Claimed
 - Have an Honorable Discharge or Release Under Honorable Circumstances from a Branch of the U.S. Military.
 - DD214
 - Be A Citizen and legal Resident of New Jersey

Review of Veteran's Deductions – Surviving Spouse of Veteran

- Qualifications (As of Oct 1st of Pre-Tax Year):
 - Be a Legal Owner/ Part Owner on Property the Deduction is Claimed
 - Be the Surviving Spouse of a Veteran Honorably Discharged from a Branch of the U.S. Military.
 - DD214
 - Be A Citizen and legal Resident of New Jersey
 - Have Not Remarried
 - Prove that the deceased Veteran was resident of NJ at Time of Death

Veteran Deduction Vs. Exemption

Veteran Deduction

- \$250.00 Annual Deduction
- Open to all Veterans of the US Military Honorably Discharged
- Must be Property Owner

100% Disabled Exemption

- 100% Tax Exempt from Property Tax
 - Only on Primary Residence
 - Must Provide Certification of 100% Disability

PD65.10 /VE-WVE-1

- Tracking Sheets must be filed with the VE-WVE-1 & PD65.10
- Due to the County Tax Board on or before June 5th
 - In Duplicate with original signatures on all sheets
 - Need Beginning Deduction Count from Totals Pages of The Duplicate
 - Make Sure that all amounts foot down & across – double check
 - On June 15, the County is required to combine and report all deductions in the County to the Division of Taxation

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

(N.J.S.A. 54:4-8.10 et seq. as amended by P.L. 2019 c. 413; N.J.A.C. 18:27-1.1 et seq.)

IMPORTANT: File this completed claim with your municipal tax assessor or collector. (See Guidelines)

OFFICIAL USE ONLY - Block _____ Lot _____ Approved in amount of \$ _____	
<input checked="" type="checkbox"/> Veteran	<input type="checkbox"/> Surviving Spouse/Civil Union or Domestic Partner of <input type="checkbox"/> Veteran or <input type="checkbox"/> Serviceperson
Assessor/Collector _____	Date _____

1. CLAIMANT OWNER'S NAME

Ima Veteran

2. CLAIMED PROPERTY LOCATION

1 Main Street	908-201-9732
Street Address	Unit #, if Co-op/CCRC Phone #
Your County	Your Town
County	Municipality
10	1 Q1001
Block	Lot Qualifier

Mailing Address if different than Claimed Property Location

3. YEAR OF DEDUCTION This deduction is claimed for the tax year 2025
(Indicate tax year)

IMPORTANT CHANGE**November 3, 2020, an amendment to the State Constitution was approved by ballot vote. This amendment implemented Public Law 2019 chapter 413 which provides that N.J. resident honorably discharged veterans, or their surviving spouses no longer need to serve during a specific war period or other emergency to receive the annual \$250 property tax deduction. This Act amends P.L. 1963, c. 171, and supplements chapter 4 of Title 54 of the Revised Statutes.

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

- A. ☒ Honorably discharged veteran with active duty service in the United States Armed Forces. ATTACH copy DD214.
- B. ☐ Surviving spouse/civil union or domestic partner of honorably discharged veteran with active duty service in the United States Armed Forces; **and**
- ☐ I have not remarried/formed a new registered civil union or domestic partnership. ATTACH copy DD214 if not previously provided by veteran claimant.
- C. ☐ Surviving spouse/civil union or domestic partner of serviceperson who died on active duty in the United States Armed Forces; **and**
- ☐ I have not remarried/formed a new registered civil union or domestic partnership. ATTACH copy Military Notification of Death.

5. PROPERTY OWNERSHIP

- ☒ I, the above named claimant, owned, wholly or in part, on 3-15-2022 (deed date) the property above identified. Property must be owned as of October 1, of the year prior to the tax year for which deduction is claimed.

****Complete 5a only if partial owners of claimed property.**

5a. Name(s) of part owner(s) _____ % ownership interest in property

****Complete 5b only if claimed property is a Cooperative or Mutual Housing Corporation in which you are a Tenant-Shareholder, or you are a resident of a Continuing Care Retirement Community (CCRC).**

5b. Corporation Name of Cooperative, Mutual Housing or CCRC

Co-Op/M.H. Corp./CCRC Street Address _____ Municipality _____ State _____

\$ _____ Net Property Tax ☐ Co-op ☐ Mutual Housing Corp. ☐ CCRC
Amount for Unit

6. CITIZENSHIP & RESIDENCY (Check 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/civil union or 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/civil union or domestic partner was a citizen and resident of New Jersey at death.

7. TAX DEDUCTION OTHER PROPERTY

- ☒ I am not receiving a Veteran's Property Tax Deduction on any other property for the same tax year.
- ☐ I am receiving a Veteran's Property Tax Deduction for the same tax year on the following property:

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.

Ima Veteran

Signature of Claimant

April 3, 2025

Date

GENERAL GUIDELINES

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 2020, the pretax year filing period would be October 1 - December 31, 2019 with the assessor and the tax year filing period would be January 1 - December 31, 2020 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 duty 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 legal or domiciliary resident of New Jersey.

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

1. document that the deceased veteran or serviceperson was a resident of New Jersey at death who had active duty service in the United States Armed Forces and who was honorably discharged or who died on active duty;
2. not have remarried/formed a new registered civil union or 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 resident honorably discharged from active duty 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 aka U.S. Department of Veterans Affairs may be contacted at 1-800-827-1000

ACTIVE SERVICE DEFINED - means active duty service in the United States Armed Forces. Active duty for training or field training purposes as a member of a reserve component does NOT constitute active duty service 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/CIVIL UNION OR DOMESTIC PARTNER DEFINED - means the lawful widow or widower/civil union or domestic partner of a qualified New Jersey resident veteran or serviceperson, who has not remarried/formed a new registered civil union or domestic partnership.

****NOTE** - A surviving spouse/civil union or domestic partner though a New Jersey resident himself/herself is not entitled to deduction if the deceased veteran/serviceperson spouse/civil union or domestic partner 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 the application record.

MILITARY RECORDS - Certificate of Honorable Discharge or Release, Form DD214, or Military Notification of Death or Certification of United States Veterans Administration aka U.S. Department of Veterans Affairs.

SURVIVING SPOUSE/CIVIL UNION OR DOMESTIC PARTNER - Death Certificate of decedent, marriage license/civil union or domestic partnership registration certificate.

OWNERSHIP - real property deed, executory contract for property purchase; or Probated Last Will and Testament if by devise (leaving real property to beneficiaries named in a will). If intestate (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, N.J. resident tax return, 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 or on or before January 15 for residents of Burlington, Monmouth or Gloucester counties only.

****NOTE**- Public Law 2019, chapter 413 became operative when New Jersey voters approved a Constitutional Amendment, effective December 4, 2020, to eliminate the wartime service requirement for both the \$250 Veteran Property Tax Deduction and the Disabled Veteran Property Tax Exemption.

- Public Law 2019, chapter 203 extends the annual \$250 property tax deduction to veterans or their surviving spouse/civil union/domestic partner who are residents of a continuing care retirement community (CCRC). A payment or a credit will be made by the CCRC to the claimant within 30 days after the CCRC receives its credited property tax bill. Some CCRCs are exempt from property taxes by law. In that case, no property tax deduction is available to the CCRC residents.

Senior Citizen/ Disabled Person Deductions

- Eligibility Requirements:
 - 65 or Older; or Disabled as of Dec 31st of Pre-Tax Year
 - Disability requires Physicians Certification or Social Security Documentation
 - Be a Legal Resident of New Jersey at Least one Year prior to Oct 1
 - Own and occupy the Home as a Primary Residence as of Oct 1 of the Pretax Year
 - Nursing Home / Rehab Center Exception
 - File an Application

Surviving Spouse Deduction

- Eligibility Requirements:
 - Be a Legal Resident of New Jersey at Least one Year prior to Oct 1
 - Own and occupy the Home as a Primary Residence as of Oct 1 of the Pretax Year
 - Also Must:
 - Have Not Remarried
 - Have Reached age of 55 by Dec 31st of the pre-tax year
 - Have been at least age 55 at the Time of Death of the Deceased Spouse
 - Be a Surviving Spouse of a person Actually Receiving a deduction at their time of Death

Senior Citizen/ Disabled Person/ Surviving Spouse Deductions – Cont.

- **Income Limitation applies to All SC/ DIS/ SSP Deductions**
- Not Exceed the Income Threshold of \$10,000.00 Annually
 - Certain Exclusions:
 - Social Security up to the Social Security Benefit Maximum
 - Railroad or State Pension up to SS Max
 - Can only Deduct either State/ RR Pension or SS – Not Both
 - Division of Taxation Issues Annual Guidelines with updated maximums

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

(N.J.S.A. 54:4-8.40 et seq.; L.1963 c.172 as amended) (N.J.A.C. 18:14-1.1 et seq.); Civil Union Act PL 2006, c.103, effective 2/19/07

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 Claimant Phone Number

Block / Lot / Qualifier Claimant Email

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/civil union partner 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

\$ _____
Net Property Tax Amount for Unit ☐ Co-op
☐ 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/civil union partner 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 - MARITAL/CIVIL UNION STATUS

A. Date of Birth _____

B. ☐ Single ☐ Married/Civil Union Partner ☐ Surviving Spouse/Surviving Civil Union Partner
☐ Legally Separated/Divorced/Dissolutioned

8. SENIOR OR DISABLED CITIZEN OR SURVIVING SPOUSE/SURVIVING CIVIL UNION PARTNER

(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/surviving civil union partner as of October 1 of the year prior to the tax year and have not remarried/entered into a new civil union partnership.

☐ 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/civil union partner's death.

**My deceased spouse/civil union partner 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/civil union partner) did not receive a senior or disabled citizen or surviving spouse/civil union partner (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/Surviving Civil Union Partner of ☐ senior citizen or ☐ disabled person

Assessor _____ Date _____

Collector _____ Date _____

Assessor Perspective

- \$250 Senior/Disabled Deduction
- \$250 Veteran Deduction
- Totally Disabled Veteran (TDV)

You Must Apply!

No retroactive refunds

All declarations of deduction claimants are considered as if made under oath and subject to penalties for perjury if falsified.

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 2019, the pretax year filing period would be October 1 - December 31, 2018, with the assessor and the tax year filing period would be January 1 - December 31, 2019, with the collector.

Current Year - Collector

Forward Year - Assessor

2. ELIGIBILITY DATES - Eligibility for the property tax deduction is established in the year 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/Surviving Civil Union Partner Age 55 or more as of December 31 pretax year and at the time of spouse's/civil union partner's death

Qualifying Ownership

- Dwelling owned by a claimant with land owned by another
- Co-Op/Mutual Housing Associations, per 1988 voter referendum
- Life Estate/Rights
- Partial Ownership, provided deduction does not exceed claimant's share of tax burden
- Trusts, for any person who would otherwise be entitled" to claim such benefit.

Non-Qualifying Ownership

- Property titled to a corporation or limited liability company LLC or limited liability partnership are ineligible.
- Leasehold
- PILOT "payment in-lieu" not consider tax

- **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.

Attorney General's Opinion 1961-No. 34. states, citizen and/or citizenship is a broad term that presented legal ambiguity, often synonymous with or equivalent to "resident" "inhabitant" "elector" "taxpayer" or "voter". And the **legislative intent** was to provide a modicum of economic assistance to elderly and needy persons. Had the amendment only been intended for US Citizens it would have specified same.

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/civil union partner, will not exceed \$10,000. Income of claimant's family members, other than spouse/civil union partner, 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.

PTD-S1
(Nov. 2011)

SUPPLEMENTAL INCOME FORM
(To be returned with application)

PTD-S1
(Nov. 2011)

\$250 REAL PROPERTY TAX DEDUCTION SUPPLEMENTAL INCOME FORM

(N.J.S.A. 54:4-8.40 et seq.; N.J.A.C. 18:14-1.1 et seq.)

THE BELOW INCOME DETAIL IS TO ENABLE THE COLLECTOR/ ASSESSOR TO DETERMINE WHICH ITEMS MAY BE EXCLUDED UNDER THE LAW AND TO DETERMINE WHETHER YOU MEET THE INCOME REQUIREMENTS OF THE LAW. THE ASSESSOR OR COLLECTOR MAY REQUEST THAT THIS INCOME STATEMENT BE SUBSTANTIATED BY FEDERAL INCOME TAX RECORDS. FAILURE TO COMPLY MAY RESULT IN LOSS OF YOUR SENIOR CITIZEN, DISABLED PERSON, SURVIVING SPOUSE, SURVIVING CIVIL UNION PARTNER PROPERTY TAX DEDUCTION.

Re: _____
(Applicant's name) (Address)

The undersigned submits the following statement of income to aid in the determination of eligibility for a senior citizen, disabled person, surviving spouse, or surviving civil union partner property tax deduction with respect to premises located at:

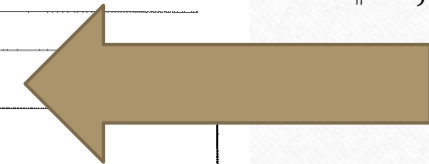
_____ Block _____ Lot _____ Qualifier _____
(County/Municipality)

INCOME FOR THE CALENDAR YEAR _____

***NOTE: If married, you must include spouse's income**
The tax assessor/collector will determine which of the below items will be EXCLUDED.

	<u>Applicant</u>	<u>Spouse</u>
1. Pension, Annuity, Retirement (PRIVATE)	\$ _____	\$ _____
2. Salary/Wages/ Tips/Bonuses/Commissions	_____	_____
3. Interest	_____	_____
4. Dividends (Ordinary and Qualified)	_____	_____
5. IRA Distributions	_____	_____
6. Capital Gains	_____	_____
7. Business Income	_____	_____
8. Income from Rents/Royalties	_____	_____
9. Unemployment	_____	_____
10. Alimony	_____	_____
11. Other income	_____	_____
12. Social Security Benefits	_____	_____
13. Federal Pension/Railroad Pension	_____	_____
14. State, County, Municipal Pension	_____	_____
15. Disability Benefits	_____	_____
Total Yearly Income (sum of items 1-15)	\$ _____	_____

Combined Total of \$10,000



For Assessor/Collector Use Only

Excludable income \$ _____ Total income after exclusion \$ _____

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.

(Applicant's signature)

(Spouse's signature)

➤ *Low Income* Senior, Through the Years

- P.L. 1961,c. 9. Income limit \$5,000

 - 1981- \$8,000

 - 1982- \$9,000

 - 1983-\$10,000

 - Today still only \$10,000

- Adjusted for Inflation would be **more than \$52,000 today**

➤ *Low Income* Senior, Through the Years

➤ Deduction Amount 1963 = \$50

➤ 1963-1980 Increased to \$160

➤ 1981-\$200

➤ 1982-\$225

➤ 1983-\$250

➤ Today \$250

➤ Adjusted for Inflation

➤ \$50 = \$520

➤ \$250 = \$800

must¹

/məst/

modal verb: **must**

1.1.

be obliged to; ***shall*** (expressing necessity).

"you must show your ID card"

Similar:

ought to

shall

have to

have got to

need to

be obliged to

be required to

be compelled to

be under an obligation to

•expressing insistence.

"you must try some of this fish"

•used in ironic questions expressing irritation.

"must you look so utterly suburban?"

2.2.

expressing an opinion about something that is logically very likely.

"there must be something wrong"

noun

INFORMAL

noun: **must**; plural noun: **musts**

1. something that should not be overlooked or missed.

"this video is a must for parents"

may¹

/mā/

modal verb: **may**

1.1.

expressing possibility.

"that may be true"

•used when admitting that something is so before making another, more important point.

"they may have been old-fashioned but they were excellent teachers"

2.2.

expressing permission.

"may I ask a few questions?"

3.3.

expressing a wish or hope.

"may she rest in peace"

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/SURVIVING CIVIL UNION PARTNER 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, State tax return.

PHOTO COPIES ARE REQUIRED BY THE STATE OF NEW JERSEY AS PROOF OF ELIGIBILITY. SEND ONLY WHAT IS REQUIRED FOR THE DEDUCTION YOU ARE APPLYING FOR. DO NOT SEND ORIGINALS.

A. SENIOR CITIZEN OR SURVIVING SPOUSE DEDUCTION.

1. Proof of age: Birth certificate, Drivers License, Passport, etc.
2. Proof of residency: Drivers License.
3. Proof of Income: New Jersey State and 1040 Federal Income Tax Return, Social Security Document, and /or PTR worksheet, Fair Rebate worksheet and proof of any other source of income, this would include tax-exempt income statements.
ANY QUESTION'S, PLEASE CONTACT OUR OFFICE
4. Surviving spouse: Must be 55 years of age or older and receiving deduction at the time of spouse's death.

B. PERMANENTLY AND TOTALLY DISABLED / OR SURVIVING SPOUSE

1. Proof of disability: Social Security Award Letter, Physicians Certificate, NJ Commission for the Blind Certificate.
2. Proof of residency: Drivers license.
3. Proof of Income: New Jersey State and 1040 Federal Income Tax return, Social Security Document, and / or PTR worksheet, Homestead Rebate Worksheet, and proof of any other source of income, this would include tax exempt income statements.
ANY QUESTIONS, PLEASE CONTACT OUR OFFICE
4. Surviving spouse: Must be 55 years of age or older and receiving deduction at the time of spouse's death.

C. VETERAN / WIDOW OR WIDOWER OF A VETERAN- DEDUCTION

1. Honorable Discharge: DD214 and/or Service Record showing date of entry into Active Service.
2. Proof of Residency: Drivers license of applicant
3. Spouse's death certificate

PLEASE RETURN APPLICATION AND COPIES TO:

Tax Assessor's Office
P O Box B
Bayville NJ 08721
732 244-7400

65 or Older; or Disabled as of Dec 31st of Pre-Tax Year

- DISABILITY may be verified by physician's certificate, Social Security document, New Jersey Commission for Blind certificate.
 - **“Permanently and totally disabled”** means total and permanent inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment, including blindness as of December 31 of the pretax year. **“Blindness”** means central visual acuity of 20/200 or less in the better eye with the use of a correcting lens. An eye having limited field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees is considered as having a central visual acuity of 20/200 or less.

Surviving Spouse/Surviving Civil Union Partner of Senior/Disabled Person

- Must meet all other requirements for \$250 Senior and...
- is age 55 or more as of December 31 pretax year and at the time of spouse's/civil union partner's death
- and not have remarried or formed a new registered civil union or domestic partnership
- and receiving the deduction at the time of spouse's/civil union partner's death

\$250 Veteran Deduction

- Ownership
- Citizenship
- State Residency
- Qualified Active Duty
- Honorable Discharge
- Timely Application

- Application Filing Period is the same as \$250 Senior, current/forward year
- Once established, a deduction prevails for the whole of the ensuing tax year, despite any change in title. Unlike the \$250 Senior, the \$250 Veteran's does not provide for proration of the deduction.
- Applies to vacant land, commercial and even farm
- Can divide among multiple properties, total not to exceed \$250

- Public Law 2019, chapter 203 makes Continuing Care Retirement Community (CCRC) veterans eligible for \$250 deduction **only**
 - CCRC must be registered with State
 - Can only get one per veteran, per property
 - CCRC must define that owner bear the tax burden
- P.L. 2019, chapter. 413, no longer requires “War Time Service” only Qualified Active Duty to include “peacetime veterans”
 - Any active service in the Armed Forces of the United States, no matter how brief, is sufficient.

Surviving Spouse/Surviving Civil Union Partner

- Must meet all other requirements for \$250 Veteran and...
- Need not be receiving deduction but...
- Document that the deceased veteran or serviceperson was a **resident** of New Jersey **at death**
- And not have remarried or formed a new registered civil union or domestic partnership

Totally Disabled Veteran Exemption

- Ownership
- Citizenship
- Residency & Occupancy
- Qualified Active Duty
- Honorable Discharge
- VA Certified 100% Totally and Permanently Disabled

Surviving Spouse/Surviving Civil Union Partner

- Must meet all other requirements for **TDV** and...
- Need not be receiving deduction but...
- Document that the deceased veteran or serviceperson was a **resident** of New Jersey **at death**
- And not have remarried or formed a new registered civil union or domestic partnership

Ownership

Wellington v. Township of Hillsborough, 27 N.J. Tax 37 (2012) partial ownership does not vitiate /'viSHēāt/exemption but is to be calculated based on that percentage which reflects the veteran's proportionate share of ownership in the subject property

Denoted in the MOD IV with an X qualifier

Overpayment Refunded.

If the resulting reduction in the property taxes due exceeds the taxes already paid, the municipal governing body may, *at its discretion*, permit a refund, without interest, upon the request of the deduction claimant.

Del Priore v. Edison Twp., 26 N.J. Tax 502, 507–12 (Law Div.2012).

- Defacto refund policy or not, refund is discretionarry

Active Duty

Summary - 07209-2024 - **SHERYL ALEMANY V. TWP. OF MARLBORO**

Tax Court: Alemany v. Township of Marlboro, Docket No. 007209-2023; opinion by Sundar, P.J.T.C., decided January 29, 2024. For plaintiff - Sheryl Alemany, self-represented; for defendant - Lani M. Lombardi, Esq. (Cleary Giacobbe Alfieri Jacobs, LLC, attorneys).

HELD: Plaintiff, who served in the National Guard, was declared 100% and permanently disabled due to a service-connected disability by the federal Department of Veterans' active-duty was honorably released by the U.S. Army. Defendant denied local property tax exemption for her residence under N.J.S.A. 54:4-3.30 because federal Form DD-214 stated that she was released from "**active-duty training**" and the pre-2019 precedent held that veterans training in the National Guards were not entitled to the exemption. The court found that the New Jersey Constitution and N.J.S.A. 54:4-3.30 require only "**active service**" in the Army; the Form DD-214 evidenced that plaintiff was in active service with the U.S. Army National Guard; and full-time National Guard duty is considered as "active service" under the federal military law; therefore, plaintiff qualified for the exemption. The term "active-duty training" in Form DD-214 cannot be viewed in a vacuum and solely control determination of plaintiff's qualification for the exemption.

Surviving Spouse

N.J.S.A. 54:4-3.30(b) provides that the surviving spouse of a military veteran who meets the statutory requirements for a property tax exemption is also entitled to the exemption which "shall continue during the surviving spouse's widowhood or widowerhood."

Pruent-Stevens v. Toms River Twp.

458 N.J. Super. 501 (App. Div. 2019)

Once a Widow, Always a Widow

The main issue was whether Pruent-Stevens was entitled to a property tax exemption as the surviving spouse of a veteran despite her remarriage after the veteran's death. Appellate Court reasoned the legislative intent was to terminate exemption upon remarriage.

**CERTIFICATION OF ELIGIBILITY TO CONTINUE RECEIPT
OF DISABLED VETERANS' REAL PROPERTY TAX EXEMPTION**
N.J.S.A. 54:4-3.30 et seq. as amended by P.L. 2019, c. 413 N.J.A.C. 18:28-1.1 et seq.

IMPORTANT: File this completed certification with your municipal assessor.

1. CLAIMANT NAME

Name(s) of disabled veteran claimant owner and spouse/civil union partner, as tenants by entirety, or domestic partner or of surviving spouse/ civil union partner/domestic partner permanently residing in dwelling

2. DWELLING LOCATION

Street Address of claimant owner's principal residence

Phone #

Email

COUNTY

MUNICIPALITY

BLOCK

LOT

QUALIFIER

Veteran

☐ YES ☐ NO

☐ YES ☐ NO

☐ YES ☐ NO

I am the Disabled Veteran exemption claimant and a legal resident of New Jersey.

I occupy the dwelling house listed on this form as my principal place of residence/main home.

My active duty service-connected disability, as declared by the United States

Veterans' Administration, remains 100% total and permanent.

SELECT ONE

I, as the Disabled Veteran exemption claimant, own the property as:

☐ the sole owner

☐ the life tenant

☐ the owner with my spouse as tenants by entirety

☐ the owner with my civil union partner as tenants by entirety

☐ joint tenant with survivorship and with ____% ownership

☐ tenant-in-common with ____% ownership

☐ the owner with my domestic partner

SELECT ONE

☐ I am not receiving the Disabled Veteran's Exemption under this act (N.J.S.A. 54:4-3.30 et seq.) on any other residence owned by me, or me and my spouse/civil union/domestic partner and located in New Jersey.

☐ I am receiving another disabled veteran's exemption on:

Residence located at _____ Block _____ Lot _____ Qual. _____

Surviving Spouse/Civil Union/Domestic Partner

☐ YES ☐ NO

☐ YES ☐ NO

☐ YES ☐ NO

I am the New Jersey resident surviving spouse/civil union partner/domestic partner of a 100% totally and permanently disabled active duty veteran as specified in N.J.S.A. 54:4-3.30 and N.J.A.C. 18: 28-1.1 et seq.

I occupy the dwelling house listed on this form as my principal place of residence/main home.

I, as the surviving spouse/civil union partner/domestic partner, own the property as:

☐ the sole owner

☐ the life tenant

☐ joint tenant with ____% ownership

☐ tenant-in-common with ____% ownership.

☐ YES ☐ NO

I have remarried and/or entered into a new civil union/domestic partnership.

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 the Claimant

Date

OFFICIAL USE ONLY - Block _____ Lot _____ Qual. _____ ☐ Approved ☐ Disallowed

Assessor

Date

Understanding VA Disability Ratings

- ▶ Service-connected disability- **Yes**
- ▶ Your combined service-connected evaluation is _____%
(can be less than 100%)
- ▶ Are you entitled to a higher level of disability due to being unemployable- **Yes**
- ▶ Are you considered to be totally and permanently disabled due to your service-connected disabilities – **Yes**
- ▶ Keys
 - ▶ Being paid at 100% due to unemployability
 - ▶ Totally and Permanently Disabled

A Disabled Veteran applied and was granted a 100% tax exemption. The governing body passed a resolution to allow the refund of any overpaid taxes as of the application date, April 10, 2025.

Exemption Allowed as of		April 10, 2025			
	Owes taxes for	99	days	(Non-Exempt Days)	
	Exemption for	266	days	(Exempt Days)	
	Current Year Assessment	\$350,000.00			
	Current Year Tax Rate	\$2.255			
	Current Year Gross Taxes	\$7,892.50			
	Veteran Deduction	\$250.00			
	Senior Deduction	\$250.00			
	Net Property Taxes	\$7,392.50			
		Calculations			
	Property taxes		\$7,892.50		
	divided by		365 days		
			\$21.6233 per diem		

Gross Amount Owed by PO		\$2,140.71	(Non-Exempt Days x per diem)	
Amount Exempt		\$5,751.79	(Exempt Days x per diem)	
Exemption Allowed as of		April 10, 2025		
Owes taxes for		99	days	(Non-Exempt Days)
Exemption for		266	days	(Exempt Days)
Current Year Assessment		\$350,000.00		
Current Year Tax Rate		\$2.255		
Current Year Gross Taxes		\$7,892.50		
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Net Property Taxes		\$7,392.50		
Calculations				
Property taxes		\$7,892.50		
divided by		365	days	
		\$21.6233	per diem	

Application for Debit and Credit (ADC) Form Clarifications

(March 12, 2025)

- The County Tax Board sets the deadline for the submission of the Application for Debit and Credit (ADC) forms as they are the ones that will need them to calculate the debits and credits for the abstract of ratables.
- The form defaults to a 365 day year. If it is a leap year, use 366 days.
- The collector fills out the form based on the resolutions of cancelled taxes and signs it. The assessor then signs off that the assessment and the effective date are correct. Upon completion, the municipal officers send the form to the CTB with the municipal resolution(s) that canceled the taxes. One form and resolution per line item. If a resolution has multiple line items on it, it is at the discretion of the CTB if they will accept one copy of the resolution for the multiple forms.
- This form is used to calculate a municipality's credits for the apportionment of the county tax levy. Only the applicable County Rates (county, open space, health, and library) get used on the form.
- For TDV approvals:
 - Credits are given for the taxes cancelled, not taxes refunded. If an approval is made on May 1, 2024, you calculate the credit for May 1- Dec 31, 2024. It will not include the days prior to May 1, as the municipality is permitted to refund taxes previously paid, but the county is only authorized by statute to credit taxes cancelled after approval of the application. There will be no credits given for 2025, which should be reflected on the 2025 tax list as exempt from January 1. The effective date on the form should be the application date.
 - Only 100% TDV's applications in the prior year are to be used on this form. For example, 2025 credits are calculated from the 2024 TDV applications and resolutions of cancellation.
- It is strongly recommended that the county boards review all forms for accuracy before applying the credits.
- If you have scenarios that are not covered, or have any questions on this form, contact Melissa Thomas at 609-322-6737 or Melissa.thomas@treas.nj.gov

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Form AMSPTD (2/2017)

Form AMSPTD (2/2017)

ACTIVE MILITARY SERVICE PROPERTY TAX DEFERMENT APPLICATION

P.L. 2015, c. 277 and P.L. 2016, c. 63

SUBMIT TO THE MUNICIPAL TAX COLLECTOR

Section I: IDENTIFICATION OF PROPERTY

OWNER'S NAME: _____

PROPERTY LOCATION: _____ COUNTY: _____

MUNICIPALITY: _____ BLOCK: _____ LOT: _____ QUALIFIER: _____

TELEPHONE: _____ EMAIL: _____

MAILING ADDRESS (if different than property location): _____

Section II: DEFERMENT INFORMATION

OWNERSHIP:

☐ I certify that the property for which the deferment is sought is solely owned by the NJ resident servicemember, or is owned together with the servicemember's spouse/civil union partner.

DEPLOYMENT/MOBILIZATION:

In order to qualify for this deferment, the servicemember must (currently/has orders to) either: 1) be deployed for active service in a time of war as a member of the United States Armed Forces or 2) be mobilized for federal active duty as a member of the National Guard or a Reserve Component of the Armed Forces. Please attach a copy of military orders for deployment or mobilization. After the conclusion of the deployment or mobilization, the applicant must provide a copy of his or her DD-214 to verify the end date of the deployment or mobilization. If the deployment or mobilization is extended, a copy of the orders extending the deployment or mobilization must be provided to the tax collector where the property is located.

START AND END DATES OF DEPLOYMENT/MOBILIZATION: ____/____/____ TO ____/____/____

PERSONS FILING ON BEHALF OF SERVICEMEMBER (IF APPLICABLE):

If the servicemember-owner is not applying for the deferment in his or her own right, the person applying on his or her behalf must provide the following information. If filing on behalf of servicemember, by signing Section III of this form, applicant affirms that he or she has been authorized by the servicemember to submit this application on the servicemember's behalf and that the servicemember is aware of the requirements of this deferment as outlined in the acknowledgment in Section III.

NAME: _____ RELATIONSHIP TO SERVICEMEMBER: _____

ADDRESS: _____

TELEPHONE: _____ EMAIL: _____

SECTION III: ACKNOWLEDGMENT & SIGNATURE OF APPLICANT

I acknowledge that this is a deferment of, not an exemption from, the property taxes that will be due while I am /the servicemember is deployed for active service in time of war or mobilized. I also acknowledge that all property taxes that accrue while I am /the servicemember is deployed or mobilized will become due in full, without interest, during a 90-day "grace period" following the last date of deployment or mobilization. I further acknowledge that any property tax amount not paid during the 90-day "grace period" following the end date of deployment or mobilization will be charged interest at the rate it would have accrued since the original property tax due date. I acknowledge that this deferment only applies to property taxes that will be due during the period of deployment or mobilization, and does not affect prior delinquencies existing at the time of deployment or mobilization or payments due before the start of the deployment or mobilization. Finally, I acknowledge that this deferment only applies to the property tax bill, and not to any utility payments made to the municipality.

☐ ***PLEASE CHECK THIS BOX TO INDICATE YOUR ACKNOWLEDGEMENT***

Signature of Applicant _____

Date _____

RESERVED FOR OFFICIAL USE

This request for tax collection deferral is ☐ APPROVED ☐ DISAPPROVED

Tax Collector _____

Date _____

GENERAL INSTRUCTIONS

P.L. 2015, c. 277 and P.L. 2016, c. 63

SUBMIT TO THE MUNICIPAL TAX COLLECTOR IMPORTANT:

This application is for a deferment from property taxes that will be due while the NJ resident serviceperson is deployed or mobilized for active service in time of war. **Tax payments will continue to accrue** while the deferment is in effect, but they will not be due until after the serviceperson's deployment or mobilization has ended. **This is not an exemption** from those taxes, and any tax payments deferred will be due in full, without interest, **within a 90-day** "grace period" **after** the last date of the **deployment** or mobilization. If the tax payments deferred are not paid in full by the end of the 90-day "grace period", interest will be assessed back to the date the tax payments were originally due. You should contact your municipal tax collector to determine what the interest rate for delinquent tax payments is in your municipality. This deferment is not applicable to, and does not affect, any property tax payments that are delinquent prior to the serviceperson's deployment or mobilization. Any municipal utility payments, such as sewer, water, and electric, and any other municipal charges other than property taxes are not subject to this deferral. Interest and late charges will accrue on any unpaid municipal utility bills. If there is a mortgage on your property and the lender has an escrow account for tax payments, you should contact your lender with regard to this deferral.

POP QUIZ



Mr. Dow was declared 100% disabled on February 14, 2025. He is not a veteran. He has submitted all the necessary documentation to prove his disability. Assuming he meets all the other requirements, he will not turn 65 until March 12, 2026.

1. What is the deduction amount for a disabled person?

\$250.00

2. Does Mr. Dow qualify, if so, what tax year would he be granted a tax deduction for being a 100% disabled person?

2025

3. With whom does Mr. Dow file the application, the Assessor? Or Collector?

If he files in the current year, he can file with the Collector who then passes it to the Assessor for subsequent years. OR, the Assessor can make the determination and lets the Collector know that they are eligible for the current year. The Collector would deduct the \$250.00 from the 2nd half of the year.

John Smith enlisted in the Army on November 14, 2011, and served his entire stint at Fort Dix, NJ. His DD-214 lists December 11, 2015, as his separation date.

On February 13, 2024, Mr. Smith purchased a home in Mt. Holly and immediately applied for a veteran deduction on his newly acquired property. His honorable discharge and DD-214, which show his service record, are attached to his application. The tax collector reviewed the application and gave it to the tax assessor to determine eligibility for the deduction.

Should Mr. Smith be Granted the Deduction? If Yes, for what Tax Year?

If everything is in order, he will qualify for 2025

On May 16, 2023, Mr. Nelson was 65 years of age at the time of his death at his home in West Chester, PA. Mrs. Nelson was 56 years of age at the time of her husband's death. On September 6, 2023, Mrs. Nelson decided to change her residence from West Chester, PA to Ocean City, NJ, where she and her husband had owned a vacation home since 2007. On October 1, 2024, Mrs. Nelson filed with the local assessor a claim for a Property Tax Deduction as the Surviving Spouse of a Senior Citizen. She also filed an application for a deduction as a Widow of a Veteran.

For what tax year might the assessor grant Mrs. Nelson the deductions as a Surviving spouse and a Widow of a Veteran?

Mrs. Nelson will never be eligible for a deduction as surviving spouse or widow; Mr. Nelson was never a resident or citizen of NJ.

Mrs. Snowbird, a widow, has owned a home in Cape May for 20 years and has considered it her principal place of residence. For the last ten years Mrs. Snowbird, stays at her home in Florida from January through March.

On November 22, 2024, she turned 65, and applies for a Senior Citizen Property Tax Deduction.

She provides the following income information:

Social Security	\$45,864
Dividends	\$ 2,210
Interest from Savings	\$ 5,214
Interest from CD's	\$ 1,620
<i>Income from Florida</i>	
Rental Income Property	\$45,000
Florida Trust	\$25,000

Based on the information given,

1. What income if any is excludable? **\$45,864 Social Security**
2. Which tax year should the assessor grant Mrs. Snowbird a Property Tax deduction?

She would be denied for this application, she exceeds the income limits

Post Annual Income Statement (PD5)

Tracking Allowances / Disallowances

- It is Vital to Track Deductions Granted and Disallowed throughout the Year
 - Important For Many Reasons
 - Record Keeping
 - Monthly Finance Entries
 - Flow Right Into the Annual Report.
 - Makes Annual PD65.10 an Easy Task... Just Verity, Cut and Paste

ANNUAL POST-TAX YEAR INCOME STATEMENT OF QUALIFIED NEW JERSEY RESIDENT SENIOR CITIZEN, DISABLED PERSON, OR SURVIVING SPOUSE/SURVIVING CIVIL UNION PARTNER REQUIRED TO CONTINUE RECEIPT OF REAL PROPERTY TAX DEDUCTION ON DWELLING HOUSE (N.J.S.A. 54:4-8.40 et seq.; L. 1963, c. 172 as amended) (N.J.A.C. 18:14-1.1 et seq.) P.L. 2006, Chapter 103, the Civil Union Act, effective February 19, 2007.

This INCOME STATEMENT must be filed with the municipal tax collector timely by March 1 annually or it will result in loss of the deduction and you will be billed for the deducted amount.

SEE REVERSE SIDE FOR INSTRUCTIONS

I _____

L _____

1.	NAMES OF REAL PROPERTY TAX DEDUCTION RECIPIENT(S)
A)	
B)	
CLAIMANT'S SS# AND SPOUSE'S/CIVIL UNION PARTNER'S SS# if applicable	
Claimant's Social Security #	
Spouse's/Civil Union Partner's Social Security #	

2. LOCATION OF CLAIMED DWELLING HOUSE

Municipality of: _____		County of: _____	
Street Address or Unit Number: _____			
Parcel Key: _____	Block: _____	Lot: _____	Qualifier: _____
Name and Address of Cooperative or Mutual Housing Corporation, if applicable: _____			

3. CONFIRMATION OF INCOME FOR TAX YEAR FOR WHICH DEDUCTION WAS GRANTED

I declare and confirm that the total annual income I (and my spouse/civil union partner combined) received from all sources after permitted income exclusion, during the previous calendar tax year: _____ (year)
☐ DID NOT exceed \$10,000. ☐ DID exceed \$10,000. See Reverse Side for Definition of Income and Excludable Income Defined

4. ESTIMATION OF ANTICIPATED INCOME FOR CURRENT TAX YEAR

I reasonably anticipate that the total annual income I (and my spouse/civil union partner combined) will receive from all sources, after permitted income exclusion, during the current calendar tax year _____ (year)
☐ WILL NOT exceed \$10,000. ☐ WILL exceed \$10,000.

5. REAFFIRMATION OF ELIGIBILITY

☐ I reaffirm that all information provided on the initial CLAIM FORM PTD concerning New Jersey domicile or legal residence, principal residence in and ownership of the above identified dwelling house as of October 1 pretax year, i.e., the year prior to the calendar tax year, as well as personal data; i.e., age, disability, marital/civil union status as previously filed with the municipal tax assessor and/or collector is true and accurate and remains unchanged except as listed below.*

- CHOOSE A, B, or C.
- A. ☐ As a surviving spouse/surviving civil union partner, I have not remarried/entered into a new civil union partnership.
- B. ☐ As a permanently and totally disabled person, I also reaffirm that my disability status has not changed.
- C. ☐ I initially applied as a senior citizen, age 65 or more.

*List below any changes in domicile, residence or occupancy, ownership, marital/civil union status, disablement etc.; if none, state "none":

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. I authorize the State of New Jersey, Division of Taxation to conduct a review of my Federal and State Income Tax and any income/eligibility data provided for other property tax benefits in order to verify my eligibility for the senior citizen/disabled person/surviving spouse/civil union partner property tax deduction.

Signature of Claimant _____ Date _____

WARNING

Failure to timely file this statement with the collector or to submit proof of income as he or she requires OR where annual income exceeds the statutory limit will result in disallowance of the previously granted deduction or jeopardize its continuation. Disallowed deductions must be repaid on or before June 1 of the post-tax year or become delinquent, a lien on the property and a personal debt of the claimant.

☐ Approved
☐ Disapproved
Signature of Collector _____ Date _____

OFFICIAL
USE
ONLY

Post Annual Income Statement (PD5)

- Annual Income Statement Required to be mailed
 - To Certify that they are still within the Income Limit
- To All SC/ DIS & SP Deduction Recipients (Not Veterans)
 - Usually mailed late Dec through mid-Jan but never later than Feb 1st
 - Must be returned on or Before March 1st
 - Extension to May 1st with a Physicians Certification

Post Annual Income Statement (PD5) Cont.

- Excludable Income
 - 3 Categories – (Only One can be utilized)
 - Federal Social Security
 - Any other Federal Gov Program (Fed Pension, RR Pension)
 - Pension, Disability or Retirement programs from any State Agency
- Division of Taxation Can Audit

Tracking of Allowances/ Disallowances through out the Tax Year

SENIOR CITIZEN ALLOWANCES

FOR JUNE 2025 REPORT

051 055 057

TOTAL	DATE		SC	D	SS	AMOUNT	REASON
5	4/19/2025		4		1	\$1,250.00	RCC 4/19/25
			4	0	1		
Totals - January 1, 2025 to May 31, 2025			\$1,000.00	\$0.00	\$250.00	\$1,250.00	

SENIOR CITIZEN ALLOWANCES

FOR JUNE 2025 REPORT



051 055 057

TOTAL	DATE		SC	D	SS	AMOUNT	REASON
14	6/22/2024		9	5		\$3,500.00	RCC 6/22/24
1	6/29/2024			1		\$250.00	Included in RCC of 6/22/24
3	9/20/2021		3			\$750.00	RCC 9/14/24
			12	6	0		
Totals - June 1, 2024 to December 31, 2024			\$3,000.00	\$1,500.00	\$0.00	\$4,500.00	

Property Tax Deduction District Summary to Support
LINE 5: Disallowance Recorded between 6/1/2024 - 12/31/2024

County/Muni: _____ Union/Elizabeth _____



Directions: FOR EACH *disallowance* list by B/L/Q: the date entered, the type of deduction, and the dollar amount. Provide a *Reason* for the disallowance. Attach this as your supporting documentation of the District Summary Report

B/L/Q	Date Entered MM/DD/YY	Check the appropriate box and enter \$ amount:						Reason for disallowance (Example: Date of death, date of sale, No PD5, Over Income, etc)
		Se	\$250 or prorated amount	Di	\$250 or prorated amount	Su	\$250 or prorated amount	
6/352	11/15/2024	1	\$111.64					DEED DATE 7/22/2024
6/135	11/15/2024			1	\$250.00			CHANGE IN ELIGIBILITY
10/336	11/15/2024	1	\$110.95					DEED DATE 7/23/2024
13/65	11/15/2024	1	\$250.00					CHANGE IN ELIGIBILITY
13/977	11/15/2024			1	\$250.00			CHANGE IN ELIGIBILITY
4/1197	11/15/2024	1	\$122.60					DEED DATE 7/6/2024
2/139	11/15/2024	1	\$250.00					CHANGE IN ELIGIBILITY
5/508	11/15/2024	1	\$90.34					DEED DATE 8/23/24
8/1350	11/15/2024	1	\$250.00					CHANGE IN ELIGIBILITY
Sub Totals	xxxxxxxxxxx	7	\$1,185.53	2	\$500.00			 TRANSFER TO LINE 5 column 1a, 1b, 2b, 3b
Count and \$								
TOTAL		27	\$5,730.04	7	\$1,750.00			
Summary - Line 5						Total Deductions	\$1,685.53	 TRANSFER TO LINE 5 column 4a, 4b

Property Tax Deduction District Summary to Support
LINE 4: Disallowance Recorded between 1/1/2025 - 5/31/2025

County/Muni: Union/Elizabeth

Directions: FOR EACH disallowance list by B/L/Q: the date entered, the type of deduction, and the dollar amount. Provide a Reason for the disallowance. Attach this as

B/L/Q	Date Entered MM/DD/YY	Check the appropriate box and enter \$ amount:						Reason for disallowance (Example: Date of death, date of sale, No PD5, Over Income, etc)
		Se	\$250 or prorated amount	Di	\$250 or prorated amount	Su	\$250 or prorated amount	
13/1516	4/5/2025			1	\$250.00			NO PD5 ON FILE
13/1556	4/5/2025			1	\$250.00			NO PD5 ON FILE
13/1586	4/5/2025	1	\$250.00					NO PD5 ON FILE
13/1804/C-203	4/5/2025	1	\$250.00					OVER INCOME
2/501	4/5/2025	1	\$250.00					OVER INCOME
3/588	4/5/2025	1	\$250.00					OVER INCOME
4/335.B	4/5/2025	1	\$250.00					OVER INCOME
8/41.A	4/5/2025	1	\$250.00					OVER INCOME
8/68	4/5/2025	1	\$250.00					OVER INCOME
8/533	4/5/2025	1	\$250.00					OVER INCOME
8/834	4/5/2025	1	\$250.00					OVER INCOME
8/1800	4/5/2025	1	\$250.00					OVER INCOME
9/25	4/5/2025	1	\$250.00					OVER INCOME
9/708	4/5/2025	1	\$250.00					OVER INCOME
10/1485.A4	4/5/2025	1	\$250.00					OVER INCOME
10/1730	4/5/2025	1	\$250.00					OVER INCOME
11/1271	4/5/2025			1	\$250.00			OVER INCOME
11/1378.A	4/5/2025	1	\$250.00					OVER INCOME
11/1639	4/5/2025	1	\$250.00					OVER INCOME
12/28	4/5/2025	1	\$250.00					OVER INCOME
12/159	4/5/2025	1	\$250.00					OVER INCOME
12/503	4/5/2025	1	\$250.00					OVER INCOME
12/534	4/5/2025			1	\$250.00			OVER INCOME
13/420	4/5/2025	1	\$250.00					OVER INCOME
13/814	4/5/2025	1	\$250.00					OVER INCOME
Sub Totals	xxxxxxxxxxx	21	\$5,000.00	4	\$1,000.00			 TRANSFER TO LINE 4 column 1a, 1b, 2b, 3b
Count and \$								
TOTAL		76	\$18,267.73	7	\$1,750.00	1	\$250.00	
Summary - Line 4						Total Deductions	\$6,250.00	 TRANSFER TO LINE 4 column 4a, 4b

PAGE: 4

PROPERTY TAX DEDUCTIONS
DISTRICT SUMMARY

CERTIFICATION OF PROPERTY TAX DEDUCTIONS ALLOWED FOR CITIZENS OF THE AGE OF 65 OR MORE YEARS, OR LESS THAN 65 YEARS OF AGE WHO ARE PERMANENTLY AND TOTALLY DISABLED,
AND THEIR SURVIVING SPOUSES, SURVIVING CIVIL UNION PARTNERS, OR SURVIVING DOMESTIC PARTNERS IN CERTAIN CASES
PURSUANT TO CHAPTER 20, LAWS OF 1971, AS AMENDED BY CHAPTER 129, LAWS OF 1976, CHAPTER 73, LAWS OF 1976,
CHAPTER 85, LAWS OF 1981, CHAPTER 252, LAWS OF 1989 and CHAPTER 103, LAWS OF 2006

THIS REPORT MUST BE FILED IN DUPLICATE BY THE TAX COLLECTOR WITH THE
COUNTY BOARD OF TAXATION ON OR BEFORE JUNE 6, 2022

		THIS REPORT MUST BE FILED IN DUPLICATE BY THE TAX COLLECTOR WITH THE COUNTY BOARD OF TAXATION ON OR BEFORE JUNE 6, 2022							
COUNTY	DISTRICT								
ITEM	1. Citizens of the Age of 65 or more		2. Citizens Less Than 65 Years of Age Who Are Permanently and Totally Disabled		3. Citizens Who Are Surviving Spouses, Surviving Civil Union Partners, or Surviving Domestic Partners In Certain Cases		4. SUMMARY		
	(a) Number of Property Tax Deductions	(b) Actual Amount of Property Tax Deductions	(a) Number of Property Tax Deductions	(b) Actual Amount of Property Tax Deductions	(a) Number of Property Tax Deductions	(b) Actual Amount of Property Tax Deductions	(a) Number of Deductions (Col. 1(a) + 2(a) + 3(a))	(b) Total Actual Amount of Deductions (Col. 1(b) + 2(b) + 3 (b))	
1. (*) Property Tax Deductions as set forth by Tax Assessor in the 2022 Tax Duplicate. Maximum per each deduction \$250.							0	\$ -	
2. (**) Property Tax Deductions allowed by Tax Collector and officially recorded in current tax year from January 1, 2022 to May 31, 2022. Maximum per each deduction \$250.							0	\$ -	
3. (**) Property Tax Deductions allowed by Tax Collector and officially recorded in previous tax year from June 1, 2021 to December 31, 2021. Maximum per each deduction \$250.							0	\$ -	
4. (***) Property Tax Deductions disallowed or adjusted by Tax Collector and officially recorded in current tax year from January 1, 2022 to May 31, 2022. Maximum per each deduction \$250.	0	\$ -	0	\$ -	0	\$ -	0	\$ -	
5. (****) Property Tax Deductions disallowed or adjusted by Tax Collector and officially recorded in previous tax year from June 1, 2021 to December 31, 2021. Maximum per each deduction \$250.	0	\$ -	0	\$ -	0	\$ -	0	\$ -	
6. Sub Total Col. a = Line 1 plus Line 2 plus Line 3 less Line 4 less Line 5. Col. b = Line 1 plus Line 2 plus Line 3 less Line 4 less Line 5.	0	\$ -	0	\$ -	0	\$ -	0	\$ -	
7. Adjustment due to State Audit and/or to Municipal Audit/Error. Enter amount. If there is no adjustment, enter zero.	FOR OFFICIAL STATE USE ONLY							\$ -	
8. Net Total Col. 4(b)=Sub Total Line 6 Col. 4(b) plus or minus Line 7								\$ -	

(*) For any deduction that is not \$250, attach documentation.
Example: Two (2) owners on same parcel receive \$125 each, list block/lot and owner names on separate sheet.

(**) Do not include any deductions reported in Line 1.

(***) Include any adjustments due to proration affecting the 2022 tax year between January 1, 2022 and May 31, 2022.
Also include in Line 4 the amount of any 2021 tax deductions which have been disallowed for the following reasons:

(a) Due to failure to file a Post-Tax Year Statement in 2022.

(b) Whether the 2021 income reported in the Post-Tax Year Statement filed in 2022 exceeded the income limitation or where the citizen has failed to meet any other prerequisites as required by laws.

(****) On Line 5, include any adjustments due to proration affecting the 2021 tax year between June 1, 2021 and December 31, 2021.

The undersigned hereby certifies that the foregoing is a true, accurate and complete account as required by law, as to all Property Tax Deductions allowed for reimbursements in the tax year 2022.

Name of Tax Collector: _____ CTC# _____

Signature: _____
Tax Collector

Date: _____ Contact Phone # _____

Email: _____

Annual Report – VE-WVE-1

County/Muni: _____ Yourtown/YourCounty _____

[illegible]

**VETERAN TAX DEDUCTION
DISTRICT SUMMARY**

Certification Of Property Tax Deductions Allowed For Veterans, Surviving
Spouses Of Veterans Or Servicepersons, Pursuant To Chapter 73, Laws Of 1976,
As Amended By Chapter 252, Laws Of 1989, Chapter 390, Laws Of 1991,
Chapter 9, Laws Of 2000, And Chapter 103, Laws Of 2006

This report must be filed in Duplicate by Tax Collector with the
County Board of Taxation on or before June 5, 2025

YourCounty
COUNTY

YourTown
DISTRICT
A

FOR THE TAX YEAR 2025

B

ITEM	Number Of Veteran Tax Deductions	Amount Of Veteran Tax Deductions
1. Veteran Tax Deductions from the Tax Assessor's 2025	356	\$ 89,000.00
2. Veteran Tax Deductions allowed and officially recorded by the Tax Collector from January 1, 2024 to	6	\$ 1,500.00
3. Veteran Tax Deductions allowed and officially recorded by the Tax Collector from June 1, 2024 to	2	\$ 500.00
3 SUBTOTAL Col. A = Line 1 + Line 2 + Line 3	364	\$ 91,000.00
4. Adjustment due to State Audit Adjustment due to Municipal Audit/ Error/ Disallowance		\$ (1,000.00)
5. NET TOTAL Col. A = Subtotal Col. B = Subtotal +/- Line	364	\$ 90,000.00

NOTE: For Municipal Audit/ Error/ Disallowance, explanations are mandatory. Documentation for partial dedu

The undersigned hereby certifies that the foregoing is a true, accurate and complete account as required
by law, as to all Veteran Property Tax Deductions allowed for reimbursement in the tax year 2025.

Name of Tax Collector Ima Taxcollector CTC# T-0001

Signature: Ima Taxcollector 6/2/2025
Tax Collector Date

Contact Phone # 908-201-9732

Email: taxcollector@yourtown.gov

Any reference on this form to veteran shall also mean the property tax deductions allowed for eligible surviving civil union partners, or surviving domestic partners.

This Report Form has been promulgated pursuant to law by the Director of the Division of Taxation,
Department of the Treasury, State of New Jersey.

Finance Journal Entries

- Due From/To State of New Jersey XXX
20XX Taxes Receivable XXX
- Entry that Would be made to Record Deductions Per the Duplicate (Vet, SC, DIS & SP)
 - Same Entry would be made for any Deductions Granted though out the Year (Can be made in a summary fashion monthly)
- Journal Entry is Decreasing the Levy that has been Established

- **Current Year**

Due From/ To State of New Jersey **XXX**

- **When a deduction is Removed during the Current Year**
 - I.E. – Receipt of a Deed for Property Sold.... Senior dies in year prior and Deduction remains in Duplicate for Current.

Tax Deductions – Journal Entries

Disallowances

- **Prior Year**

20XX Taxes Receivable	XXX	
Budget Operations	XXX	
Reserve for 20XX Taxes Receivable		XXX
Due From/ To State of New Jersey		XXX

- When Post Tax Year Income Statement not Filed or Over Income

Questions?

Thank You!

Eric L. Zanetti, CTA
Tax Assessor
Township of Berkeley
Borough of Matawan
Borough of Seaside Heights
Borough of Ocean Gate

Margaret Saharic, CTC
Executive Director TCTANJ