100% DISABLED VETERAN

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The County of Gloucester complies with all state and federal rules and regulations and does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex in admission to, access to, or operations of its programs, services, activities or in its employment practices. In addition, Gloucester County encourages the participation of people with disabilities in its programs and activities and offers special services to all County residents 60 years of age and older. Inquiries regarding compliance may be direct to the EEO office at (856)384-6903 or through the County's ADA Coordinator at (856) 384-6842/New Jersey Relay Service 711.

TO: New Applicants
FROM: Gloucester County Office of Assessment
RE: Senior Citizen, Disabled Person, Veteran/Surviving Spouse – Property Tax Deduction Application
Disabled Veteran/Surviving Spouse – Property Tax Exemption Application

Kindly provide the following information with your completed, signed and dated application.
Some of the information required may already be completed and/or highlighted for you.
Please pay close attention to any highlighted areas of the application that require your attention.

SENIOR CITIZEN – PROPERTY TAX DEDUCTION

1. Proof of Age: Birth Certificate, Driver's License or State Identification Card
2. Proof of Residence in NJ: Driver's License, Motor Vehicle Registration or Voter's Registration
3. Proof of Income: Complete and Sign the attached Supplemental Income Form*

Must provide proof of each type of income reported, i.e.: SS Letter, Federal Tax Return, Bank Statement, etc.

DISABLED PERSON – PROPERTY TAX DEDUCTION

1. Proof of Disability: Physician's Certificate, Social Security Document or NJ Commission for Blind Certificate
2. Proof of Residence in NJ: Driver's License, Motor Vehicle Registration or Voter's Registration
3. Proof of Income: Complete and Sign the attached Supplemental Income Form*

Must provide proof of each type of income reported, i.e.: SS Letter, Federal Tax Return, Bank Statement, etc.

SURVIVING SPOUSE OF SENIOR CITIZEN OR DISABLED PERSON – PROPERTY TAX DEDUCTION

1. Proof of Decedent's Disability: Physician's Certificate, Social Security Document or NJ Commission for Blind Certificate
2. Proof of Age: Birth Certificate, Driver's License or State Identification Card (Must be 55 or older)
3. Proof of Residence in NJ: Driver's License, Motor Vehicle Registration or Voter's Registration
4. Proof of Income: Complete and Sign the attached Supplemental Income Form*

Must provide proof of each type of income reported, i.e.: SS Letter, Federal Tax Return, Bank Statement, etc.

5. Decedent's Death Certificate
6. Marriage Certificate

VETERAN OR SURVIVING SPOUSE OF VETERAN – PROPERTY TAX DEDUCTION

1. Proof of Military Service: Certificate of Honorable Discharge or Release – DD Form 214
2. Proof of Residence in NJ: Driver's License, Motor Vehicle Registration or Voter's Registration
3. For Surviving Spouse Application: Decedent's Death Certificate
4. For Surviving Spouse Application: Marriage Certificate

DISABLED VETERAN – PROPERTY TAX EXEMPTION

1. Proof of Military Service: Certificate of Honorable Discharge or Release – DD Form 214
2. Proof of Residence in NJ: Driver's License, Motor Vehicle Registration or Voter's Registration
3. Department of Veteran's Affairs Certification of **100% Totally & Permanently Disabled** (See samples)

SURVIVING SPOUSE OF DISABLED VETERAN – PROPERTY TAX EXEMPTION

1. Proof of Military Service: Certificate of Honorable Discharge or Release – DD Form 214
2. Proof of Residence in NJ: Driver's License, Motor Vehicle Registration or Voter's Registration
3. Department of Veteran's Affairs Certification of **100% Totally & Permanently Disabled** (See samples)
4. Decedent's Death Certificate
5. Marriage Certificate

Applications will not be approved without signature, date and all supporting documents.

Mail or Drop Off: Gloucester County Office of Assessment
1200 North Delsea Drive, Building A
Attention: Brandi L. Taggart
Clayton, NJ 08312

or Email: btaggart@co.gloucester.nj.us

or Fax: 856-307-6447

Questions? Please call 856-307-6445. Our office hours are Monday through Friday, 8:30am – 4:30pm. However, you can ask for Brandi: Monday through Friday, between 9:00am-11:30am. Thank you.

01/16/2024

CLAIM FOR PROPERTY TAX EXEMPTION ON DWELLING OF DISABLED VETERAN OR SURVIVING SPOUSE/CIVIL UNION OR DOMESTIC PARTNER OF DISABLED VETERAN OR SERVICEPERSON

(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 claim with your municipal tax assessor. (See General Guidelines)

1. CLAIMANT NAME

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

2. DWELLING LOCATION

Street Address of claimant owner's principal residence | Phone # | Email

County | Municipality

Block | Lot | Qualifier

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

A. ☐ Honorably discharged 100% permanently and totally disabled veteran with active duty service in United States Armed Forces. ATTACH copy DD214.

B. ☐ Surviving spouse/civil union or domestic partner of honorably discharged 100% permanently and totally disabled veteran with active duty service in United States Armed Forces; **and** I have not remarried/formed a new registered civil union or domestic partnership. ATTACH copy DD214.

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.

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 disabled veterans, or their surviving spouses no longer need to serve during a specific war period or other emergency to receive the property tax exemption. This Act amends P.L. 1948, c. 259, and supplements chapter 4 of Title 54 of the Revised Statutes.

4. **DISABILITY (Complete A and check B or C)**
   - A. ☐Date V.A. determined veteran 100% permanently and totally disabled_____.
   - B. ☐Service-connected disability declared to be a total or 100% permanent disability, and not so evaluated solely because of hospitalization or surgery and recuperation, sustained through enemy action, or accident, or resulting from disease contracted while in such service.
   - C. ☐Service-connected disability rated unemployable with payment of 100% and stated to be totally and permanently disabling.

5. **OWNERSHIP & OCCUPANCY (Complete A, B, or D as applicable and C)**
   - A. ☐I (my spouse/civil union partner & I, as tenants by entirety), solely own or hold legal title to the above dwelling house.
   - B. ☐Partial owners: I (as joint tenant/tenant in common) own _____%. Grantee (buyer) _____ name per deed. Deed Date _____.
   - C. ☐The dwelling house is One-Family and I occupy all of it as my principal residence. **OR** The dwelling house is Multi-Unit and I occupy_____% as my principal residence.
   - D. ☐The claimed property is a ☐ Co-operative ☐ or Mutual Housing Corporation in which I am a Tenant Shareholder:

     _____
     Corporation Name of Co-operative or Mutual Housing Corporation

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

     _____ _____ ☐ Co-op ☐ MHC
     Number of Shares for Unit *Total Number of Shares for Co-Op/MHC
     *The total number of shares for the corporation can be obtained from the Co-Op/MHC manager.

6. **CITIZEN & RESIDENT (Complete A or B)**
   - A. ☐As of_____(insert date - month/day/year), I, the above named veteran claimant was a legal or domiciliary resident of New Jersey.
   - B. ☐ As of_____(insert date - month/day/year), I, the above named surviving spouse/civil union or domestic partner claimant was a legal or domiciliary resident of New Jersey; **and** My deceased veteran or serviceperson spouse/civil union or domestic partner was a resident of New Jersey at death.

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

USE ONLY – Block _____ Lot _____ Qualifier _____ Approved Disallowed

Assessor _____ Date _____

GENERAL GUIDELINES

APPLICATION FILING PERIOD

File this form with the municipal tax assessor at any time during the tax year. Partial or prorated exemption is permitted for the remainder of any taxable year from the date ownership or title to the dwelling house is acquired provided all other eligibility requirements are met. For example, where application is filed on June 1st of the tax year for exemption on a dwelling house acquired on February 14th of the tax year, the assessed value is to be prorated for taxation purposes so that 44/365th's of the total assessment would be taxable and 321/365th's would be exempt.

ELIGIBILITY REQUIREMENTS

A. Disabled Veteran Claimant (must meet all 5 requirements)
   1. have had active duty service in United States Armed Forces and been honorably discharged;
   2. have a United States Veterans Administration aka U.S. Department of Veterans Affairs certification of service-connected disability as described under #4 on front of this DVSSE Claim;
   3. wholly or partially own or hold legal title to the dwelling house for which exemption is claimed;
   4. occupy the dwelling house as the principal residence;
   5. be a legal or domiciliary resident of New Jersey.

B. Surviving Spouse/Civil Union or Domestic Partner Claimant (must meet all 6 requirements)
   1. document that the deceased veteran or serviceperson was a legal or domiciliary 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. document that the deceased veteran had VA certified service-connected disability;
   3. not have remarried/formed a new registered civil union or domestic partnership;
   4. wholly or partially own or hold legal title to the claimed dwelling house; deceased veteran must have met ownership requirement at time of death;
   5. occupy the dwelling house as the principal residence;
   6. be a legal or domiciliary resident of New Jersey.

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

DWELLING HOUSE & CURTILAGE DEFINED - Dwelling house means any one-family building or structure or unit in a horizontal property regime or condominium or multiple-family building or structure on that portion occupied by the claimant as his legal residence including any outhouses or appurtenances used for the dwelling's fair enjoyment. Curtilage means the enclosed space of ground and buildings immediately surrounding the dwelling house and enjoyed with it for its more convenient occupation.

DISABILITY DEFINED - means a service-connected disability as described under #4 on front of this claim and certified as such by the United States Veterans Administration aka U.S. Department of Veterans Affairs.

VETERAN DEFINED - means any New Jersey citizen and resident honorably discharged from active duty service in the United States Armed Forces. **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 can be reached at 1-800-827-1000.**

SURVIVING SPOUSE/CIVIL UNION OR DOMESTIC PARTNER DEFINED - means the lawful widow or widower/civil union or domestic partner of a disabled veteran or serviceperson who has not remarried/formed a new registered civil union or domestic partnership.

ACTIVE DUTY SERVICE DEFINED - means active duty military service.

CITIZEN AND RESIDENT DEFINED - United States Citizenship is not required. Resident for purposes of this exemption 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.

DOCUMENTARY PROOFS REQUIRED

Each assessor may require such proofs necessary to establish claimant's exemption entitlement and copies of any documents should be attached to DVSSE Claim as part of the application.

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

DISABILITY - Veterans Administration Certification of Disability.

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; proprietary lease for cooperatives or mutual housing corporations; or Probated Last Will and Testament if by devise, or if intestate or without a will give names and
relationships of decedent's heirs-at-law. The surviving spouse claimant must verify the deceased veteran owned and occupied a home in New Jersey at his/her time of death.

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 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.

RETROACTIVE REFUNDS - Although statute N.J.S.A.54:4-3.32 states that the governing body of each municipality, at its discretion, may return all taxes collected on property which would have been exempt had proper claim in writing been made, please remember that the statutory amendments are prospective and retroactive refunds cannot be made prior to the date of Public Law 2017, chapter 367 which was January 16, 2018 unless the veteran served during specific wartime service periods in specific statutory geographic locations/conflict zones. After P.L.2017,c.367 on January 16, 2018 up until the passage of P.L.2019, c.413 and receipt of Constitutional approval effective December 4, 2020 veteran applicants for the 100% Disabled Veteran Property Tax Exemption were no longer required to have served in specific geographic locations/conflict zones but, were still required to have served during a specific wartime period. After December 3, 2020 wartime service is not required. The Disabled Veteran Property Tax Exemption can begin as soon as all eligibility prerequisites are met. Active Duty Military Service, Honorable Discharge, and VA Certification of 100% permanent & total disability are still required.

CLAIM FOR PROPERTY TAX EXEMPTION ON DWELLING OF DISABLED VETERAN OR SURVIVING SPOUSE/CIVIL UNION OR DOMESTIC PARTNER OF DISABLED VETERAN OR SERVICEPERSON

(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.)

TAX EXEMPTION ON OTHER PROPERTY

____ ***I AM NOT RECEIVING*** a Veteran's Property Tax Exemption on any other property in the State of New Jersey or in any of the other forty-nine (49) states including Washington D.C. in the United States.

____ ***I AM RECEIVING*** a Veteran's Property Tax Exemption in the State of New Jersey or in any of the other forty-nine (49) states including Washington D.C. in the United States addressed as follows:

_____

Street Address

_____

Municipality State

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

_____

Printed Name of Claimant