VETERAN/SURVIVING SPOUSE
$250.00

GLOUCESTER COUNTY
OFFICE OF ASSESSMENT

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Phone 856.307.6445
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www.gloucestercountynj.gov

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.

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.

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.

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 $_____

☐ Veteran ☐ Surviving Spouse/Civil Union or Domestic Partner of ☐ Veteran or ☐ Serviceperson

Assessor/Collector_____ Date_____

1. CLAIMANT OWNER'S NAME

_____

2. CLAIMED PROPERTY LOCATION

_____

Street Address Unit #, if Co-op /CCRC 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)

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_____(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 Amount for Unit

☐ Co-op ☐ Mutual Housing Corp. ☐ CCRC

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.

_____

Signature of Claimant Date