### **NEW JERSEY PROPERTY TAX DEDUCTIONS**

#### **PROPERTY TAX DEDUCTION FOR VETERANS OR SURIVING SPOUSES**

An annual deduction each year from taxes due on the real property of qualified war veteran or their surviving spouse (widow/widower). The deduction is \$250.

**TO QUALIFY,** you must be an honorably discharged U.S. Armed Forces war veteran, or the unmarried surviving spouse of such a war veteran or the surviving spouse of a serviceperson who served in time of war and died while on active duty.

You must be a property owner and a legal resident of New Jersey and, where applicable, prove that the deceased veteran or serviceperson was a legal resident of New Jersey.

Claim Form V.S.S. may be obtained from the municipal tax assessor or at the following link:

http://www.state.nj.us/treasury/taxation/pdf/other\_forms/lpt/vss.pdf File the completed forms and necessary documentation with the municipal tax assessor.

# \$250 REAL PROPERTY TAX DEDUCTION FOR SENIOR CITIZENS, DISABLED PERSONS OR A SURVIVING SPOUSE OF THE AGE OF 55 YEARS OR OVER.

An annual \$250 deduction from real property taxes is provided for the dwelling of a qualified senior citizen, disabled person or surviving spouse (widow/widower).

**TO QUALIFY**, you must be a senior citizen or a permanently and totally disabled individual or a surviving spouse.

You must be a legal resident of New Jersey for one year immediately prior to October 1st of the year before the year for which the deduction is requested.

You must be an owner of and a permanent resident in the dwelling on October 1st of the year before the year for which the deduction is requested.

Income may be no more than \$10,000 during the year for which the deduction is requested, excluding, with restrictions, monies received from social security or Federal and State pension, disability or retirement programs.

Claim Form PTD may be obtained from the municipal tax assessor or at the following link:

http://www.state.nj.us/treasury/taxation/pdf/other\_forms/lpt/ptd.pdf File the completed forms and necessary documentation with the municipal tax assessor.

#### **PROPERTY TAX EXEMPTION FOR 100% DISABLED VETERANS OR SURVIVING SPOUSES.**

Certain permanently and totally disabled war veterans or the surviving spouses (widows/widowers) of such disabled war veterans and servicepersons are granted a full property tax exemption on their dwelling house and the lot on which it is situated.

**TO QUALIFY**, you must be an honorably discharged veteran, who had or performed active service in time of war in the U.S. Armed Forces, or the unmarried surviving spouse of such a disabled veteran. Surviving spouses of servicepersons who died in active service in time of war also qualify.

You must be the owner and a permanent resident in the dwelling and legal resident of New Jersey. In the case of surviving spouses, the deceased spouse must also have been a legal resident of New Jersey.

Claim Form D.V.S.S.E. may be obtained from the municipal tax assessor or at the following link:

http://www.state.nj.us/treasury/taxation/pdf/other\_forms/lpt/dvsse.pdf File the completed forms and necessary documentation with the municipal tax assessor.

## Other information can be obtained by contacting:

## State of New Jersey

http://www.state.nj.us/treasury/taxation/index.html?lpt/localtax.htm~mainFrame

Tax Hotline 609-292-6400

Automated Tax Information 800-323-4400

## **Bergen County Board of Taxation**

http://www.co.bergen.nj.us/taxboard/

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