

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

(N.J.S.A. 54:4-8.10 et seq.; L.1963, c.171 as amended) (N.J.A.C. 18:27-1.1 et seq.)

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

1. CLAIMANT NAME

Name of claimant owner

2. CLAIMED PROPERTY LOCATION

Street Address Unit #, if Co-op Phone #

County Municipality

Block Lot Qualifier

Mailing Address if different than Claimed Property Location

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

4. VETERAN/SURVIVING SPOUSE/SURVIVING CIVIL UNION PARTNER/SURVIVING DOMESTIC PARTNER OF VETERAN OR SERVICEPERSON

(Choose A, B, or C)

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

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

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

\*\*NOTE - Peacekeeping Missions require a minimum of 14 days service in the actual combat zone except where service-incurred injury or disability occurs in the combat zone, then actual time served, though less than 14 days, is sufficient for purposes of property tax deduction.

6. PROPERTY OWNERSHIP

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

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

6a. Name(s) of part owner(s) % ownership interest in property

\*\*Complete 6b only if claimed property is a Cooperative or Mutual Housing Corporation in which you're a Tenant-Shareholder.

6b. Corporation Name of Cooperative or Mutual Housing

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

\$ Co-op

Net Property Tax Amount for Unit Mutual Housing Corp.

7. CITIZENSHIP & RESIDENCY (Complete A or B)

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

8. TAX DEDUCTION OTHER PROPERTY

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

Street Address Municipality

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

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

Signature of Claimant Date

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

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

Assessor/Collector Date

**APPLICATION FILING PERIOD** - File this claim with the municipal tax assessor from October 1 through December 31 of the pretax year, i.e., the year prior to the calendar tax year or with the municipal tax collector from January 1 through December 31 of the calendar tax year. For example, for a property tax deduction claimed for calendar tax year 2007, the pretax year filing period would be October 1 - December 31, 2006 with the assessor and the tax year filing period would be January 1 - December 31, 2007 with the collector.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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