

PROPERTY TAX DEDUCTION CLAIM BY VETERAN OR SURVIVING SPOUSE OF VETERAN OR SERVICEPERSON  
(N.J.S.A. 54:4-8.10 et seq.; L.1963, c.171 as amended)

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

1. CLAIMANT NAME AND SOCIAL SECURITY NUMBER

Name of claimant owner \_\_\_\_\_ Social Security Number \_\_\_\_\_  
\*\*\*\*\*

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 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 of honorably discharged veteran with active wartime service in the United States Armed Forces; and  I have not remarried. ATTACH copy DD214 if not previously provided by veteran claimant.
- C.  Surviving spouse of serviceperson who died on wartime active duty in the United States Armed Forces; and  I have not remarried. ATTACH copy Military Notification of Death.

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

- A.  "Joint Guard" Mission - Bosnia & Herzegovina December 20, 1996 - Ongoing
- B.  "Joint Endeavor" Mission - Bosnia & Herzegovina November 20, 1995 - December 20, 1996
- C.  "Restore Hope" Mission - Somalia December 5, 1992 - March 31, 1994
- D.  Operation Desert Shield/Desert Storm Mission August 2, 1990 - Ongoing
- E.  Panama Peacekeeping Mission December 20, 1989 - January 31, 1990
- F.  Lebanon Peacekeeping Mission September 26, 1982 - December 1, 1987
- G.  Grenada Peacekeeping Mission October 23, 1983 - November 21, 1983
- H.  Vietnam Conflict December 31, 1960 - May 7, 1975
- I.  Korean Conflict June 23, 1950 - January 31, 1955
- J.  World War II September 16, 1940 - December 31, 1946
- K.  World War I April 6, 1917 - November 11, 1918

\*\*NOTE - Peacekeeping Missions require actual service in a combat zone for a total of 14 days, unless a service injury was received in a combat zone.

6. PROPERTY OWNERSHIP

I, the above named claimant, owned, wholly or in part, the property above identified as of October 1 of the pretax year, i.e., the year prior to the tax year for which deduction is claimed. For example, where deduction is claimed for tax year 2001, ownership criterion must be met as of pretax year October 1, 2000.

\*\*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.  
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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, 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 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 \_\_\_\_\_  
\*\*\*\*\*

If you need assistance in documenting your veterans' status, contact the NJ Department of Military and Veterans Affairs at 1-800-624-0508 or (609) 530-6854.

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 of  Veteran or  Serviceperson

Assessor \_\_\_\_\_ 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 2001, the pretax year filing period would be October 1 - December 31, 2000 with the assessor and the tax year filing period would be January 1 - December 31, 2001 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 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;
- 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.

If you need assistance in documenting your veterans' status, contact the NJ Department of Military and Veterans Affairs at 1-800-624-0508 or (609) 530-6854.

**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 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.

**SURVIVING SPOUSE DEFINED** - means a New Jersey resident legally married surviving wife or husband, during widowhood or widowerhood, of a qualified New Jersey resident veteran or serviceperson.

NOTE\*\*A surviving spouse though a New Jersey resident himself/herself is not entitled to deduction if the deceased veteran/serviceperson spouse 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** Death Certificate of decedent, marriage license.

**OWNERSHIP** real property deed or Last Will and Testament if by devise, executory contract for property purchase.

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

NOTE: The Federal Privacy Act of 1974 requires the Division of Taxation to inform you that your Social Security number is to be used in the administration of Veterans Property Tax Deduction Program to identify and give proper credit to claimants.

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