

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.; P.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 OWNER'S NAME

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2. CLAIMED PROPERTY LOCATION

Street Address Unit #, if Co-op Phone #
County Municipality
Block Lot Qualifier

Mailing Address if different than Claimed Property Location

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

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4. VETERAN/SURVIVING SPOUSE/CIVIL UNION OR DOMESTIC PARTNER OF VETERAN OR SERVICEPERSON Check A, B, or C

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

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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
N. World War I April 6, 1917 - November 11, 1918

\*\*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 exemption or deduction. The 14 day requirement for Bosnia and Herzegovina may be met by service in one or both operations for 14 days continuously or in aggregate. For Bosnia and Herzegovina combat zone also includes the airspace above those nations.

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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. For example, where deduction is claimed for tax year 2011, ownership criterion must be met as of pretax year October 1, 2010.

\*\*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
\$ Net Property Tax Amount for Unit Co-op Mutual Housing Corp.

7. 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.

\*\*\*\*\*

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

\*\*\*\*\*

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/Civil Union or 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 2011, the pretax year filing period would be October 1 - December 31, 2010 with the assessor and the tax year filing period would be January 1 - December 31, 2011 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/Civil Union or 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 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 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 veterans' 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**

**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/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 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/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 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 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.

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This form is prescribed by the New Jersey Division of Taxation, as required by law, and may be reproduced for distribution, but may not be altered without prior approval.

## SUPPLEMENTAL FORM FOR PEACEKEEPING MISSIONS & OPERATIONS

This form is in addition to the Form DD-214, Armed Forces of the United States Report of Transfer or Discharge, where the DD-214 is not specific about participation in a Peacekeeping Mission/Operation.

All Peacekeeping Missions/Operations have the added provision that the Veteran **must** have one of the following types of service for a total of 14 days. The 14 day requirement is waived where a service injury was received in a combat zone in favor of actual time served in a combat zone though less than 14 days.

1. Service in the specific country for the Peacekeeping Mission/Operation, OR
2. Service on board any ship actively engaged in patrolling the territorial waters of the specific country for the Peacekeeping Mission/Operation, OR
3. Service in the airspace above the Republic of Bosnia and Herzegovina.

If Active Wartime Service Period indicated on Form V.S.S., Veteran/or Surviving Spouse/Surviving Civil Union Partner/Surviving Domestic Partner of a Veteran or Serviceperson Claim For Property Tax Deduction or Form D.V.S.S.E., Claim For Property Tax Exemption on Dwelling House of Disabled Veteran or Surviving Spouse/Surviving Civil Union Partner/Surviving Domestic Partner of Disabled Veteran or Serviceperson is a Peacekeeping Mission/Operation, please provide the following information regarding that service:

### 1. CLAIMANT NAME

Name Of Claimant Owner

### 2. CLAIMED PROPERTY LOCATION

Street Address

Unit #, if Co-Op

Telephone Number

County

Municipality

Block

Lot

Qualifier

Mailing Address if different from Claimed Property Location

### 3. SERVICE IN THE SPECIFIC COUNTRY

Name of the Country \_\_\_\_\_

Actual Dates of Service in the Combat Zone \_\_\_\_\_

### 4. SERVICE ON BOARD A SHIP

Name of the Vessel \_\_\_\_\_

Name of Territorial Waters Patrolled \_\_\_\_\_

Actual Dates of Service Patrolling the Waters \_\_\_\_\_

### 5. SERVICE IN AIRSPACE

Name of the Country \_\_\_\_\_

Actual Dates of Service in Combat Airspace \_\_\_\_\_

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

Additional proofs for the requirement of Active Wartime Service may be:

1. Military Certificate indicating your participation in the Mission/Operation and the actual dates of service.
2. Deployment Orders
3. Pay stubs indicating endangerment pay for the time period required.
4. Letter from Military Officer on official letterhead indicating the location, date and type of service.
5. Any other official document to support your claim.

CLAIM FOR REAL PROPERTY TAX DEDUCTION ON DWELLING HOUSE OF QUALIFIED NEW JERSEY RESIDENT SENIOR CITIZEN, DISABLED PERSON, OR SURVIVING SPOUSE/SURVIVING CIVIL UNION PARTNER (N.J.S.A. 54:4-8.40 et seq.; L.1963 c.172 as amended) (N.J.A.C. 18:14-1.1 et seq.); Civil Union Act PL 2006, c. 103, effective 2/19/07 IMPORTANT File this completed claim with your municipal tax assessor or collector. (See instructions on reverse.)

1. CLAIMANT NAME

Name(s) of claimant owner(s) permanently residing in dwelling house. \*\*\*\*\*

2. DWELLING LOCATION

Street Address of resident owner claimant's dwelling. (Unit # if Co-op)

County & Municipality

Block / Lot / Qualifier \*\*\*\*\*

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

4. CITIZEN & RESIDENT (Complete A & B)

- A. I was a citizen of New Jersey as of October 1 of the pretax year, i.e., the year prior to the tax year for which deduction is claimed; and
B. I was also a legal or domiciliary resident of New Jersey for at least one year immediately prior to October 1 pretax year. See instructions 2 & 3.

5. OWNER & OCCUPANT

I (my spouse/civil union partner and I, as tenants by entirety), solely owned, held title to above identified dwelling occupied as my (our) principal or permanent residence as of October 1 of the pretax year. See instructions 4 & 5.

\*\*Complete 5a only if partial owners

5a. Name of part owner % ownership interest in property
\*\*Complete 5b only if resident-tenant shareholder in Cooperative or Mutual Housing Corporation

5b. 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.

6. ANNUAL INCOME LIMIT (must be reaffirmed by March 1 following year for which deduction was given.)

During the tax year for which the deduction is claimed, I reasonably anticipate that my annual income (and that of my spouse/civil union partner combined) will not exceed \$10,000 after a permitted exclusion of Social Security Benefits, or Federal Government Retirement/Disability Pension, or State, County, Municipal Government and their political subdivisions and agencies Retirement/Disability Pension. See instructions 6 & 8.

7. BIRTH DATE MARITAL/CIVIL UNION STATUS

- A. Date of Birth
B. Single Married/Civil Union Partner Surviving Spouse/Surviving Civil Union Partner
Legally Separated/Divorced/Dissolutioned

8. SENIOR OR DISABLED CITIZEN OR SURVIVING SPOUSE/SURVIVING CIVIL UNION PARTNER

- (Choose A, B, or C)
A. I was age 65 or more years as of December 31, of the year prior to tax year for which deduction is claimed.
B. I was permanently and totally disabled and unable to be gainfully employed as of December 31 of the year prior to the tax year. ATTACH PHYSICIAN'S OR SOCIAL SECURITY DISABILITY OR NEW JERSEY COMMISSION FOR BLIND CERTIFICATE.
C. I was a surviving spouse/surviving civil union partner as of October 1 of the year prior to the tax year and have not remarried/entered into a new civil union partnership. I was age 55 or more as of December 31 of the year prior to the tax year and at time of my spouse's/civil union partner's death. \*\*My deceased spouse/civil union partner at his or her death was receiving a senior citizen's property tax deduction or a permanently and totally disabled person's property tax deduction.

9. REAL PROPERTY TAX DEDUCTION OTHER DWELLING I (and my spouse/civil union partner) did not receive a senior or disabled citizen or surviving spouse/civil union partner (if applicable) property tax deduction on another dwelling for the same tax year except on my (our) former home identified below where I (we) resided from month/year to month/year.

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

OFFICIAL USE ONLY -Block Lot Approved in amount of \$
Age Disability Surviving Spouse/Surviving Civil Union Partner of senior citizen or disabled person

Assessor Date

Collector Date

## GENERAL INSTRUCTIONS

1. **APPLICATION FILING PERIOD** - File this form 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.
  2. **ELIGIBILITY DATES** - Eligibility for the property tax deduction is established in the year prior to the calendar tax year for which the deduction is claimed as follows:
    - New Jersey Citizenship as of October 1 pretax year
    - Property Ownership as of October 1 pretax year
    - Residence in New Jersey and in Dwelling House as of October 1 pretax year and
    - Residence in New Jersey for 1 year immediately prior to October 1 pretax year
    - Senior Citizen Age 65 or more as of December 31 pretax year
    - Permanent and Total Disability as of December 31 pretax year
    - Surviving Spouse/Surviving Civil Union Partner Age 55 or more as of December 31 pretax year and at the time of spouse's/civil union partner's death
  3. **CITIZEN & RESIDENT DEFINED** - United States Citizenship is not required. Resident for purposes of this deduction means a claimant who was legally domiciled in New Jersey for one year immediately prior to October 1 of the pretax year. 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 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.
  4. **RESIDENCE IN DWELLING HOUSE DEFINED** - Residence in the dwelling house means the dwelling where a claimant makes his principal or permanent home. Vacation, summer or second homes do not qualify. Only one deduction may be received per principal residence regardless of the number of qualified claimants residing on the premises.
  5. **TENANCY BY ENTIRETY DEFINED** - Tenancy by Entirety means ownership of real property by both husband and wife or civil union partners, as a single ownership, in joint title acquired after marriage/civil union partnership.
  6. **INCOME DEFINED & LIMITED** -
    - a.) The income period is the same tax year as the tax year for which a deduction is claimed.
    - b.) A claimant must reasonably anticipate that income received during the tax year, including income of the claimant's spouse/civil union partner, will not exceed \$10,000. Income of claimant's family members, other than spouse/civil union partner, should not be included as annual income.
    - c.) Income means all income received from whatever source derived including, but not limited to, salaries, wages, bonuses, commissions, tips, and other compensations before payroll deductions, all dividends, interest, realized capital gains, royalties, income from rents, business income, and in their entirety, pension, annuity and retirement benefits. Realized capital gains, except for capital gain from the sale or exchange of real property owned and used by the claimant as his principal residence, dividends, interest, pensions, annuities and retirement benefits must be included in full without deductions even though they may be wholly or partially exempt for Federal income tax purposes.

**EXCLUDABLE INCOME**\*\*Income can be excluded under ONE of the following three categories: Social Security Benefits or Federal Government Retirement/Disability Pension including Federal Railroad Retirement Benefits or State, County, Municipal Government and their political subdivisions and agencies Retirement/Disability Pension.
- NOTE: In accordance with the Civil Union Act, eligibility guidelines that apply to married couples and surviving spouses apply equally to civil union couples and surviving civil union partners.**
7. **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 form as part of application record. For example: AGE may be verified by birth certificate, baptismal record, family Bible, census record, marriage certificate, court record, Social Security record, military record or discharge, immigration document, insurance policy, DISABILITY may be verified by physician's certificate, Social Security document, New Jersey Commission for Blind certificate. SURVIVING SPOUSE/SURVIVING CIVIL UNION PARTNER by death certificate of decedent. OWNERSHIP by deed, executory contract for property purchase, last will and testament. RESIDENCY by New Jersey driver's license, motor vehicle registration, voter's registration, State tax return.
  8. **ANNUAL POST-TAX YEAR INCOME STATEMENT REQUIRED** - On or before March 1 of the year immediately following the tax year for which deduction was claimed or received, a claimant must file a Post-Tax Year Income Statement, Form PD5, confirming that annual income for the tax year did not exceed the \$10,000 limit and that anticipated annual income for the current year will not exceed that limit and that all other eligibility prerequisites continue to be met. For example, the Post-Tax Year Income Statement filed by March 1, 2008 supports the claim for deduction for tax year 2007 by confirming 2007 income. Anticipated income would refer to income received in tax year 2008 for the 2008 deduction. IF THIS INCOME STATEMENT IS NOT TIMELY FILED, DEDUCTION WILL BE DISALLOWED AND CLAIMANT WILL BE BILLED FOR THE DEDUCTION AMOUNT.
  9. **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.

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This form is prescribed by the New Jersey Division of Taxation, as required by law, and may be reproduced for distribution, but may not be altered without prior approval.

CLAIM FOR PROPERTY TAX EXEMPTION ON DWELLING HOUSE 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.; P.L.1948, c.259 as amended; N.J.A.C. 18:28-1.1 et seq.)

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

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 #

County Municipality

Block Lot Qualifier

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

- A. [ ] Honorably discharged disabled veteran with active wartime service in United States Armed Forces. ATTACH copy DD214.
B. [ ] Surviving spouse/civil union or domestic partner of honorably discharged disabled veteran with active wartime 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 wartime 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.

4. ACTIVE WAR TIME 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
N. [ ] World War I April 6, 1917 - November 11, 1918

\*\*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 exemption or deduction. The 14 day requirement for Bosnia and Herzegovina may be met by services in one or both operations for 14 days continuously or in aggregate. For Bosnia and Herzegovina combat zone also includes the airspace above those nations.

5. DISABILITY (Check A or B & complete C)

- A. [ ] Wartime service-connected disability from paraplegia, sarcoidosis, osteochondritis resulting in permanent loss of use of both legs, or permanent paralysis of both legs and lower parts of the body, or from hemiplegia and having permanent paralysis of one leg and one arm or either side of the body, resulting from injury to spinal cord, skeletal structure, or brain or from disease of spinal cord not resulting from any form of syphilis; or from total blindness; or from amputation of both arms or both legs, or both hands or both feet, or the combination of a hand and a foot, or
B. [ ] Other wartime 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. Date V.A. determined 100% permanently and totally disabled

6. OWNERSHIP & OCCUPANCY (Complete A, B, 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.
[ ] Partial owners: I (as joint tenant or tenant in common) own %
Grantee (buyer) name per deed. Deed Date
B. [ ] The dwelling house is One-Family and I occupy all of it as my principal residence. OR
C. [ ] The dwelling house is Multi-Unit and I occupy % as my principal residence.

7. CITIZEN & RESIDENT (Complete A or B)

- A. [ ] As of (insert date - month/day/year), I, the above named veteran claimant was a citizen and 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 citizen and legal or domiciliary resident of New Jersey; and
[ ] My deceased veteran or serviceperson spouse/civil union or domestic partner was a citizen and 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

OFFICIAL USE ONLY - Block Lot [ ] Approved [ ] Disallowed Assessor Date

1. **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.
2. **ELIGIBILITY REQUIREMENTS**
  - A. **Disabled Veteran Claimant** (must meet all 5 requirements)
    1. have had active war time service in United States Armed Forces and been honorably discharged;
    2. have a United States Veterans Administration certification of wartime service-connected disability as described under #5 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 citizen and 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 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. document that the deceased veteran had V. A. certified wartime 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;
    5. occupy the dwelling house as the principal residence;
    6. be a citizen and 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.

3. **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.
4. **DISABILITY DEFINED** - means a wartime service-connected disability as described under #5 on front of this claim and certified as such by the United States Veterans Administration.
5. **VETERAN DEFINED** - means any New Jersey citizen and resident honorably discharged from active wartime 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 can be reached at 1-800-827-1000.**
6. **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.
7. **ACTIVE SERVICE TIME OF WAR DEFINED** - means military service during one or more of the specific periods listed under #4 on front of this 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.
8. **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.
9. **DOCUMENTARY PROOFS REQUIRED** - Each assessor may require such proofs necessary to establish claimant's exemption entitlement and photocopies of any documents should be attached to DVSSE 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.

**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, 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 or motor vehicle registration, voter's registration, etc.
10. **APPEALS** - A claimant may appeal any unfavorable determination by the assessor to the County Board of Taxation annually on or before April 1.

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