

New Jersey Disabled Veterans Real Estate Tax Exemption

Disabled Veterans & Surviving Spouses

FULL REAL ESTATE TAX EXEMPTION -

New Jersey's Constitution and Tax Laws provide that certain totally and permanently disabled war veterans or the surviving spouses of such disabled war veterans or the surviving spouses of servicepersons who died on wartime active duty be exempt from real estate taxes on their principal residence and the lot on which that residence is situated.

To qualify for a real estate tax exemption as a veteran, you must be honorably discharged from active wartime service in the US Armed Forces and be VA certified as having service-connected total or 100% permanent disability. You must be the full owner of and a permanent resident in the dwelling house for which exemption is claimed and a legal or domiciliary resident of New Jersey. Timely application must be made with the municipal assessor of the taxing district where your home is currently located. As a surviving spouse of a disabled veteran who met all of the above eligibility requirements you, yourself, must not have remarried, must also be a New Jersey resident and owner - occupant of the claimed dwelling. Out-of-State residents and tenant occupants of rental dwellings are not eligible for real estate tax exemption or retroactive refunds.

INSTRUCTIONS FOR CLAIMING EXEMPTION WITH LOCAL MUNICIPALITY -

Please review the above section on Full Real Estate Tax Exemption to see if you meet the basic eligibility requirements. If you think you meet the basic criteria and have never applied for an exemption, please obtain initial application [Form D.V.S.S.E.](#) from your municipal assessor and file it with the assessor as soon as possible.

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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