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 Guidelines)

OFFICIAL USE ONLY - Block ______ Lot ______ Approved in amount of $_________

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

Assessor/Collector ______________________ Date ________________

1. CLAIMANT OWNER'S NAME

________________________________________________________________________

2. CLAIMED PROPERTY LOCATION

Street Address ______________________ Unit #, if Co-op/CCRC __________ 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. ACTIVE WARTIME SERVICE PERIOD (Check All Applicable Service Periods)

**A. ☐ World Trade Center Rescue & Recovery
**B. ☐ Operation Northern/Southern Watch
**C. ☐ Operation Iraqi Freedom
**D. ☐ Operation Enduring Freedom
**E. ☐ "Joint Endeavor/Joint Guard" - Bosnia & Herzegovina
**F. ☐ "Restore Hope" Mission - Somalia
**G. ☐ Operation Desert Shield/Desert Storm Mission
**H. ☐ Panama Peacekeeping Mission
**I. ☐ Grenada Peacekeeping Mission
**J. ☐ Lebanon Peacekeeping Mission
K. ☐ Vietnam Conflict
**L. ☐ Lebanon Crisis of 1958
M. ☐ Korean Conflict
N. ☐ World War II

September 11, 2001 - May 30, 2002
August 27, 1992 - March 17, 2003
March 19, 2003 - Ongoing
September 11, 2001 - Ongoing
November 20, 1995 - June 20, 1998
December 5, 1992 - March 31, 1994
August 2, 1990 - February 28, 1991
December 20, 1989 - January 31, 1990
October 23, 1983 - November 21,1983
September 26, 1982 - December, 1, 1987
December 31, 1960 - May 7, 1975
July 1, 1958 - November 1, 1958
September 16, 1940 - December 31, 1946

**NOTE - Peacekeeping Missions require a minimum of 14 days service in the actual conflict area except where service-incurred injury or disability occurs in the conflict area, then actual time served, though less than 14 days, is sufficient for purposes of property tax 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 conflict area also includes the airspace above those nations.

This form is prescribed by the Director, Division of Taxation, as required by law, and may not be altered without the approval of the Director.
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5. 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**
      □ I have not remarried/formed a new registered civil union or domestic partnership.
      ATTACH copy DD214 if not previously provided by veteran claimant.
   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.

6. PROPERTY OWNERSHIP
□ I, the above named claimant, owned, wholly or in part on ___________ (cede date) the property above 
identified. Property must be owned as of October 1, 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 are a 
Tenant-Shareholder, or a resident of a Continuing Care Retirement Community (CCRC).

6b. Corporation Name of Cooperative, Mutual Housing or CCRC

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

$ ___________ Net Property Tax Amount for Unit □ Co-op □ Mutual Housing Corp. □ CCRC

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.
□ I am receiving a Veteran's Property Tax Deduction for the same tax year on the following property:

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

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GENERAL GUIDELINES

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 2019, the pretax year filing period would be October 1 - December 31, 2018 with the assessor and the tax year filing period would be January 1 - December 31, 2019 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 #4 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 the 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 aka Department of Veteran Affairs.

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 Probated Last Will and Testament if by devise (leaving real property to beneficiaries named in a will). If intestate (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.

**NOTE** – Public Law 2019, chapter 203 extends the annual $250 property tax deduction to veterans or their surviving spouse/civil union/domestic partner who are residents of a continuing care retirement community (CCRC). A payment or a credit will be made by the CCRC to the claimant within 30 days after the CCRC receives its credited property tax bill. Some CCRCs are exempt from property taxes by law. In that case, no property tax deduction is available to the CCRC residents.
SUPPLEMENTAL FORM FOR PEACEKEEPING MISSIONS & OPERATIONS
This form is no longer required for Disabled Veteran Exemption claims as amended by P.L.2017 c.367. The veteran provides this form in addition to the Form DD-214, Armed Forces of the United States Report of Transfer or Discharge, when the DD-214 is not specific about the details of participation in a Peacekeeping Mission/Operation.

To qualify for the $250 Veteran Property Tax Deduction based on Peacekeeping Missions/Operations, the Veteran must have one of the following types of service for a total of 14 days, unless injured in a combat zone.*

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.

*The 14-day requirement is waived when the veteran received a service injury in a combat zone. In that case, the veteran's service is sufficient even if the veteran served less than 14 days in the combat zone.

If Active Wartime Service Period was as part of a Peacekeeping Mission/Operation, as 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, 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 / CCRC

City/Town

Zip Code

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:

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.

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Supplemental Form    Rev: NOV 2019