

**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.