

July 15, 2013

Dear Tax Collector:

The Division of Taxation has begun mailing the 2012 Senior Freeze (Property Tax Reimbursement) checks to eligible applicants who filed by the original deadline of June 3, 2013. Reimbursements for applications filed between the original deadline of June 3 and the extended filing deadline of September 16, 2013, will be issued as quickly as possible.

As you know, the State's fiscal year 2014 budget includes changes to the Senior Freeze Program. Only those applicants whose 2012 income did not exceed \$70,000 (the original income limit was \$82,880) are eligible to receive a reimbursement payment for 2012, provided they met all the other eligibility requirements. This means that residents whose income was over \$70,000 but not over \$82,880 will not receive checks for 2012, even if they met all the eligibility requirements. The Division of Taxation will send notices to these applicants, advising them that they are not eligible to receive reimbursement payments for 2012. However, by filing an application by the due date, these residents can establish their "base year" for any future reimbursements for which they may be eligible and ensure they will be mailed an application for 2013.

With respect to the Homestead Benefit Program, homeowners applied last year for the home that was their principal residence on October 1, 2011. Most eligible homeowners will receive their homestead benefit for 2011 as a credit applied to their August 2013 property tax bills. Homeowners who indicated when filing that they no longer owned the property, or those whose principal residence was a unit in a co-op or continuing care retirement community, will have their benefit issued in the form of a check (or direct deposit). Funding for 2011 tenant benefits was not included in the State Budget for fiscal year 2014. This means that tenants will not receive rebates for 2011.

Homeowners who have not yet filed their reimbursement applications may continue to seek your help in completing Forms PTR-1A and PTR-2A, the verification forms which document the amount of property taxes due and paid. In addition, because of the changes to the property tax relief programs, you and your staff may receive an increased number of inquiries from homeowners regarding their reimbursement checks or the notices they receive from the Division, or about the Homestead Benefit Program. As always, if you have questions, please send an e-mail inquiry to us at: [nj.propertytaxrelief@treas.state.nj.us](mailto:nj.propertytaxrelief@treas.state.nj.us). If you need additional supplies of Form PTR-1 application booklets, e-mail us at the address above or fax your request to 609-777-4319.

**Please do not provide the e-mail address or the fax telephone number above to the public. Members of the public should be referred to the following:**

**Property Tax Reimbursement (Senior Freeze):**

- To ask questions: 1-800-882-6597 (8:30 a.m. to 4:30 p.m., Monday through Friday, except holidays)
- To check the status of a filed application: 1-800-882-6597
- To listen to information or to order an application: 1-800-323-4400
- In-person assistance at Taxation Regional Offices (8:30 a.m. to 4:30 p.m., Monday through Friday, except holidays): [www.state.nj.us/treasury/taxation/ot1.shtml](http://www.state.nj.us/treasury/taxation/ot1.shtml)
- Online information: [www.state.nj.us/treasury/taxation/ptr/buffer.shtml](http://www.state.nj.us/treasury/taxation/ptr/buffer.shtml)

**Homestead Benefit (for homeowners):**

- To ask questions: 1-888-238-1233 (8:30 a.m. to 5:30 p.m., Monday through Friday, except holidays)
- To check status (amount) of a filed application: 1-877-658-2972
- In-person assistance at Taxation Regional Offices (8:30 a.m. to 4:30 p.m., Monday through Friday, except holidays): [www.state.nj.us/treasury/taxation/ot1.shtml](http://www.state.nj.us/treasury/taxation/ot1.shtml)
- Online information: [www.state.nj.us/treasury/taxation/homestead/geninf.shtml](http://www.state.nj.us/treasury/taxation/homestead/geninf.shtml)

Text Telephone Service (TTY/TDD) for Hard-of-Hearing Users: 1-800-286-6613 or 609-984-7300  
Taxation e-mail address for property tax reimbursement, homestead benefit, and general tax questions:  
[nj.taxation@treas.state.nj.us](mailto:nj.taxation@treas.state.nj.us)

Sincerely,

Michael J. Bryan  
Director  
Division of Taxation