

Senior Citizen Deduction - Disability Deduction - Surviving Spouse Deduction

- 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 Deduction – Permanently and Totally Disabled as of December 31 pretax year
- Surviving Spouse Deduction – age 55 or more as of December 31 pretax year and at the time of spouse's death and the spouse must have been receiving either the Senior citizen Deduction or the Disability Deduction on the same dwelling as the Surviving Spouse Deduction being claimed
- Income (including income of the claimant's spouse) will not exceed \$10,000 (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/her 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. Please contact the Tax Assessor's Office for the latest income guidelines as the Excludable Income has a maximum amount of exclusion that changes each year.

Only one of the above deductions may be received per principal residence regardless of the number of qualified claimants residing on the premises. Vacation, summer or second homes do not qualify for any of the above deductions.

The current deduction for the Senior Citizen Deduction or the Disability Deduction or the Surviving Spouse Deduction is \$250.00 deducted off the tax bill for each year the claimant qualifies.

Applications are available in the Assessor's Office.

The Annual Post Tax Year Statements are renewed annually. These renewal forms must be completed and returned to the Tax office by March 1 in order to continue your \$250.00 deduction.

This will protect your property from being billed back any portion of a prior year deduction; this is mandated by State Law. These forms must be completed and returned to the Tax Collector to ensure a deduction. Even if this property has been sold, these forms must be completed, signed and returned by the party who received the deduction.

Should these forms not be completed and returned to us by March 1, your property will be billed back the \$250.00 deduction for the prior tax year. If you need further information regarding the Senior Citizen Property Tax Deduction, please call the Tax Collector's office.