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)

OFFICIA	AL USE ONLY - Block Lot	Approved i	n amount of \$	
□Veter	ran Surviving Spouse/Civil Union or	Domestic Partner of	f Veteran or Se	rviceperson
Assesso	or/Collector		Date	
1. CLAI	IMANT OWNER'S NAME			
2. CLAI	IMED PROPERTY LOCATION			
Street	Address	Unit #, if Co-op	o Phone	2 #
Count	y	Municipality		
Block		Lot		Qualifier
	ng Address if different than Claimed Prop R OF DEDUCTION This deduction is cl	•	ar(Indicate tax year)	
4. ACTI	IVE WARTIME SERVICE PERIOD (Check All Applicabl	e Service Periods)	
**A. **B. **C. **D. **E. **F. **G. **H. **J. K. **L.	World Trade Center Rescue & Record Operation Northern/Southern Watch Operation Iraqi Freedom Operation Enduring Freedom "Joint Endeavor/Joint Guard" - Bosn "Restore Hope" Mission - Somalia Operation Desert Shield/Desert Storn Panama Peacekeeping Mission Grenada Peacekeeping Mission Lebanon Peacekeeping Mission of 19 Vietnam Conflict Lebanon Crisis of 1958	ia & Herzegovina n Mission	December 5, 1992 August 2, 1990 December 20, 1989 October 23, 1983	 March 17, 2003 Ongoing Ongoing June 20, 1998 March 31, 1994 February 28, 1991 January 31, 1990 November 21,983 December 1, 1987

**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 exemption or 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. The Bosnia and Herzegovina conflict area also includes the airspace above those nations.

5. VETERAN/SURVIVING SPOUSE/CIVIL UNION OR DOMESTIC PARTNER OF VETERAN OR **SERVICEPERSON** (Check A, B, or C)

- Honorably discharged veteran with active wartime service in the United States Armed Forces. A. 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.

Surviving spouse/civil union or domestic partner of serviceperson who died on wartime active duty in C. the United States Armed Forces; and

	e above named claimant, owned, wholly or in part on tified. Property must be owned as of October 1, year				
	te 6a only if partial owners of claimed property.				
Name(s) of part owner(s)		% ownership interest in property			
	te 6b only if claimed property is a Cooperative of Shareholder.	r Mutual Housing	Corporation in which you ar		
. Corpor	ration Name of Cooperative or Mutual Housing		·····		
Co-Op/	M.H. Corp. Street Address Mun	icipality	State		
\$	Net Property Tax Amount for U	nit Co-op	☐Mutual Housing Corp.		
CITIZ	ENSHIP & RESIDENCY (Check A or B)				
A.	I, the above claimant veteran, was a citizen and domiciliary (legal) resident of New Jersey as of Octo 1 of the pretax year.				
B.	I, the above claimant surviving spouse/civil union or domestic partner, was a citizen and domiciliar (legal) resident of New Jersey as of October 1 of the pretax year; and				
	My deceased veteran or serviceperson spouse/civ of New Jersey at death.	il union or domestic	e partner was a citizen and resi		
	EDUCTION OTHER PROPERTY				
TAX D	am not receiving a Veteran's Property Tax Deduction	on on any other prop	perty for the same tax year.		
	am receiving a Veteran's Property Tax Deduction for	or the same tax year	on the following property:		
I	and receiving a veteral s Property Tax Deduction to				

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. Form: V.S.S. Rev: Nov 2017

Signature of Claimant

Date

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 2017, the pretax year filing period would be October 1 - December 31, 2016 with the assessor and the tax year filing period would be January 1 - December 31, 2017 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. <u>Veteran Claimant</u> as of October 1 pretax year must:

- 1. have had active wartime service in the 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 domiciliary (legal) 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.

<u>VETERAN DEFINED</u> - 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 Department of Veterans Affairs may be contacted at 1-800-827-1000.

<u>ACTIVE SERVICE TIME OF WAR DEFINED</u> - 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 <u>NOT</u> 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.

<u>SURVIVING SPOUSE/CIVIL UNION OR DOMESTIC PARTNER DEFINED</u> - 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 a deduction if the deceased veteran/serviceperson spouse/civil union or domestic partner at death was not a New Jersey resident.

<u>DOCUMENTARY PROOFS REQUIRED</u> - 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.

<u>MILITARY RECORDS</u> - Certificate of Honorable Discharge or Release, Form DD214, or Military Notification of Death or Certification of United States Veteran's Administration or the U.S. Department of Veterans Affairs.

<u>SURVIVING SPOUSE/CIVIL UNION OR DOMESTIC PARTNER</u> - Death Certificate of decedent, marriage license/civil union or domestic partnership registration certificate.

<u>OWNERSHIP</u> - 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), provide names and relationships of decedent's heirs-at-law.

RESIDENCY - New Jersey driver's license or motor vehicle registration, voter's registration, etc.

<u>APPEALS</u> - A claimant may appeal any unfavorable determination by the assessor or collector to the County Board of Taxation annually on or before April 1.

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