

Property Tax Deductions & Exemptions

Property Tax Deductions

Tax deductions are granted by statute of the State of New Jersey legislation. Deductions are granted by constitutional provision for war veterans and their surviving spouses; senior citizens and disabled persons and their surviving spouses.

Veterans & Surviving Spouses of Veterans

To qualify for an annual \$250 veterans property tax deduction, a claimant must have been honorably discharged, actively served during a designated act of wartime in the US Armed forces (in some cases 14 days in the actual war zone), be a US citizen, own the property and be a New Jersey resident. More details are available on the application.

Senior Citizens, Disabled Persons and Surviving Spouses

Claimants must be US citizens, be residents of New Jersey, occupy the property for which they are making the claim, and have an annual income of less than \$10,000 excluding a government pension and/or social security. For senior citizens, claimant must be 65 years old in the pre-tax year. For the disabled deduction, claimants must be 100% disabled. More details are available on the application.

Exemptions

Qualified New Jersey resident war veterans and/or surviving spouses who are declared to be 100% permanently disabled due to a service-connected disability as described in the law are granted full tax exemption for their domicile. To qualify for the real estate tax exemption the disabled war veteran must be declared 100% permanently and totally disabled by the US Veterans Association. The veteran must also own and occupy the domicile, be a NJ resident and US citizen, and served in the US Armed Forces and have an honorable discharge. More details about the exemption can be found on the disabled veteran exemption application.