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)

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<th>Approved in amount of $</th>
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<td>□ Veteran</td>
<td>□ Surviving Spouse/Civil Union or Domestic Partner</td>
<td>□ Veteran or □ Serviceperson</td>
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Assessor/Collector Date

1. CLAIMANT OWNER'S NAME

2. CLAIMED PROPERTY LOCATION

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<tr>
<th>Street Address</th>
<th>Unit #, if Co-op/CCRC</th>
<th>Phone #</th>
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Mailing Address if different than Claimed Property Location

3. YEAR OF DEDUCTION This deduction is claimed for the tax year (Indicate tax year)

4. ACTIVE WARTIME SERVICE PERIOD (Check All Applicable Service Periods)

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**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 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. For Bosnia and Herzegovina conflict area also includes the airspace above those nations.

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 2019
5. VETERAN/SURVIVING SPOUSE/CIVIL UNION OR DOMESTIC PARTNER OF VETERAN OR SERVICEPERSON (Check A, B, or C)
   A. ☐ Honorably discharged veteran with active wartime service in the United States Armed Forces.
      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.
   C. ☐ Surviving spouse/civil union or domestic partner of serviceperson who died on wartime active duty in
      the United States Armed Forces; and
      ☐ I have not remarried/formed a new registered civil union or domestic partnership.
      ATTACH copy Military Notification of Death.

6. PROPERTY OWNERSHIP
   ☐ I, the above named claimant, owned, wholly or in part on ___________________ (deed date) the property above
   identified. Property must be owned as of October 1, year prior to the tax year for which deduction is claimed.

**Complete 6a only if partial owners of claimed property.

6a. Name(s) of part owner(s) % ownership interest in property

**Complete 6b only if claimed property is a Cooperative or Mutual Housing Corporation in which you are a
   Tenant-Shareholder, or a resident of a Continuing Care Retirement Community (CCRC).

6b. Corporation Name of Cooperative, Mutual Housing or CCRC

Co-Op/M.H. Corp./CCRC Street Address Municipality State

$_________ Net Property Tax Amount for Unit ☐Co-op ☐Mutual Housing Corp. ☐CCRC

7. CITIZENSHIP & RESIDENCY (Check A or B )
   A. ☐ I, the above claimant veteran, was a citizen and legal or domiciliary resident of New Jersey as of
      October 1 of the pretax year.
   B. ☐ I, the above claimant surviving spouse/civil union or domestic partner, was a citizen and legal or
      domiciliary resident of New Jersey as of October 1 of the pretax year; and
      ☐ My deceased veteran or serviceperson spouse/civil union or domestic partner was a citizen and resident
      of New Jersey at death.

8. TAX DEDUCTION OTHER PROPERTY
   ☐ I am not receiving a Veteran's Property Tax Deduction on any other property for the same tax year.
   ☐ I am receiving a Veteran's Property Tax Deduction for the same tax year on the following property:

     Street Address Municipality

I certify the above declarations are true to the best of my knowledge and belief and understand they will be
considered as if made under oath and subject to penalties for perjury if falsified.

Signature of Claimant Date

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 2019  Form pg 2 of 2
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 2019, the pretax year filing period would be October 1 - December 31, 2018 with the assessor and the tax year filing period would be January 1 - December 31, 2019 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/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/form 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.

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 veterans’ 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

ACTIVE SERVICE TIME OF WAR DEFINED - 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 NOT 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.

SURVIVING SPOUSE/CIVIL UNION OR DOMESTIC PARTNER DEFINED - 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 deduction if the deceased veteran/serviceperson spouse/civil union or 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 the 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 aka Department of Veteran Affairs.

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

OWNERSHIP - 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), give names and relationships of decedent's heirs-at-law.

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

**NOTE - Public Law 2019, chapter 203 extends the annual $250 property tax deduction to veterans or their surviving spouse/civil union/domestic partner who are residents of a continuing care retirement community (CCRC). A payment or a credit will be made by the CCRC to the claimant within 30 days after the CCRC receives its credited property tax bill. Some CCRCs are exempt from property taxes by law. In that case, no property tax deduction is available to the CCRC residents.
TO: New Applicants
From: Tammette (Tammy) Latona
For: Senior, Disabled; and Veteran Surviving Spouse, 100% Disabled Veteran

Kindly provide the following information with your completed, signed dated application. Some of the information required may already be completed for you. Please pay close attention to any yellow highlighted areas of the application that require your attention.

SENIOR DEDUCTION
1. Proof of age-copy of Birth Certificate or Driver’s license
2. Income statement (Must include proof of income)

Disabled Person
1. Physician’s certificate, social security document, or Commission for the Blind certificate.
2. Income statement (Must include proof of income)
3. Proof of residency by NJ driver’s license, motor vehicle registration, voters registration

Surviving Spouse of a Senior or Disabled Person
1. Decedent’s physician’s certificate, social security document or NJ commission for the Blind certificate
2. Income statement (Must include proof of income)
3. Proof of Age (must be 55 or older) Birth certificate or Driver’s license.

Veteran or Surviving Spouse of Veteran**
1. Certificate of honorable discharge or DD214
2. Supplemental form for Peace keeping Missions (included)
3. Proof of residency, driver’s license or voters registration

100% Disabled Veteran or Surviving Spouse**
1. Certification letter directly from Veteran Affairs (sample letter included)
2. Proof of residency, driver’s license or voters registration
3. Honorable discharge or DD214

** ANY SURVIVING SPOUSE MUST PROVIDE A COPY OF DEATH CERTIFICATE**

Applications will not be approved without all supporting documents. Mail to: Gloucester County Office of Assessment
1200 N. Delsea Dr., Bldg. A
Clayton, NJ 08312
Fax to: (856)307-6447
Attn.: Tammette (Tammy) Latona

Should you have any question please do not hesitate to contact me at (856)307-6445 Monday thru Friday 8:30-4:30.