THE 5 W’S OF AVAILABLE PROPERTY TAX DEDUCTIONS
UPDATED FOR 2015

Seniors, Disabled and Surviving Spouses Property Tax Deduction
Who: Senior who turned 65 as of 12/31 of the prior year
Owners who have a permanent and total disability as of 12/31 of prior year
Surviving spouse of a senior receiving the deduction who is 55 at time of spouse’s death
What: Income must be less than $10,000 excluding Social Security or Disability payments
Must have owned the property as of 10/1 of prior year
When: Can apply any time during year
Where: Pequannock Tax office
Why: $250 deduction per year off your property tax bill and $10 per quarter off your refuse bill

Veterans or Surviving Spouse of Veteran Property Tax Deduction
Who: Honorably discharged veterans or surviving spouses of a honorably discharged veteran
What: Must have served during specific active wartime periods
Must have owned their property by 10/1 of prior year
When: Can apply any time during the year
Where: Pequannock Tax office
Why: $250 deduction per year is taken off your property tax bill

2013 Property Tax Reimbursement (Tax Freeze) (PER NEW STATE BUDGET)
Who: Seniors were 65 or older or Homeowners receiving Federal disability as of 12/31/13
What: Must have lived in New Jersey since 12/31/03 and owned and lived in home since
12/31/10.
Income for 2013 must be less than $84,289 and less than $85,553 for 2014 (Pending State budget. These limits apply for all applicants regardless of marital status. Includes all sources of income.)
When: File by June 1, 2015.
Where: New Jersey Division of Taxation (1-800-882-6597)
Why: Freezes taxes at the amount paid for the first year you qualify.

Homestead Benefit (The State has issued no information or applications since the 2012 Form)
Who: All qualifying New Jersey residents
What: Must have owned and occupied their principle residence on 10/1
Income for 2012 must be $150,000 or less for seniors, blind or disabled. All other property owner limits income to $75,000 or less.
The home must be subject to local property taxes and all taxes must have been paid
When: Filing date is to be determined.
Where: New Jersey Division of Taxation
Why: Seniors/disabled will receive a credit on their May, 2015 tax payment. More information is available at: www.state.nj/treasury/taxation

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**Veterans or Surviving Spouse of Veteran Property Tax Deduction**

**Who:** Honorably discharged veterans or surviving spouses of a honorably discharged veteran

**What:** Must have served during specific active wartime periods
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