

Information for newsletter submitted 12/11/2020 by Tax Assessor Anna-Maria Obiedzinski MA, CTA

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.as amended by P.L. 2019 c.413; N.J.A.C. 18:27-1.1 et seq.)

On November 3, 2020, an amendment to the State Constitution was approved by ballot vote: Question #2. This amendment provides that N.J. resident honorably discharged veterans, or their surviving spouses no longer need to serve during a specific war period or other emergency to receive the annual \$250 property tax deduction.

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 duty 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 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 resident of New Jersey at death who had active duty service in the United States Armed Forces and who was honorably discharged or who died on active 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.

Completed application and supporting documentation must be filed with the local municipal Tax Assessor ([assessor@highbridge.org](mailto:assessor@highbridge.org)).

Thank you for your service. Gratefully, Ann Marie