

## Property Tax Reimbursement Income Limits History

Below is a listing of income eligibility limits for the Property Tax Reimbursement Program since its inception.

For purposes of the Property Tax Reimbursement Act, ALL INCOME that was received during the year — with very few exceptions — must be taken into account to determine eligibility. This includes income which does not have to be reported on the New Jersey income tax return such as Social Security benefits, disability benefits, and tax-exempt interest. For more information see the [Income Standards](#) for the program.

Tax Year	Status	Income Limits (combined income if married or in a civil union)	
		1997 <i>Less than</i>	1998 <i>Less than</i>
1998	<i>Single</i>	\$17,918	\$17,918
	<i>Married</i>	21,970	21,970
1999	<i>Single</i>	\$17,918	\$18,151
	<i>Married</i>	21,970	22,256
2000	<i>Single</i>	\$18,151	\$18,587
	<i>Married</i>	22,256	22,791
2001	<i>Single</i>	\$37,174	\$38,475
	<i>Married</i>	45,582	47,177
2002	<i>Single</i>	\$38,475	\$39,475
	<i>Married</i>	47,177	48,404
2003	<i>Single</i>	\$39,475	\$40,028
	<i>Married</i>	48,404	49,082

Tax Year	Status	Income Limits (combined income if married or in a civil union)	
		2003	2004
2004	<i>Single</i>	<i>Less than</i> \$40,028	<i>Less than</i> \$40,869
	<i>Married</i>	49,082	50,113
2005	<i>Single</i>	<i>Less than</i> \$40,869	<i>Less than</i> \$41,972
	<i>Married</i>	50,113	51,466
2006	<i>Single</i>	<i>Less than</i> \$41,972	<i>Less than</i> \$43,693
	<i>Married</i>	51,466	53,576
2007	<i>Single</i>	<i>Less than</i> \$43,693	<i>Less than or equal to</i> \$60,000
	<i>Married/CU Couple<sup>1</sup></i>	53,576	60,000
2008	<i>Single or Married/CU Couple</i>	<i>Less than or equal to</i> \$60,000	<i>Less than or equal to</i> \$70,000
2009	<i>Single or Married/CU Couple</i>	<i>Less than or equal to</i> \$70,000	<i>Less than or equal to</i> \$70,000 <sup>2</sup>
2010	<i>Single or Married/CU Couple</i>	<i>Less than or equal to</i> \$80,000	<i>Less than or equal to</i> \$80,000

1 Beginning with tax year 2007, partners in a civil union recognized under New Jersey law were accorded the same status as married couples. When applying for the property tax reimbursement, civil union partners use the status "Married/CU Couple" and report combined income.

2 Under the terms of the State Budget for FY 2011, total income for 2009 is limited to \$70,000 or less. (The original income limit was \$80,000.)