



# Division of Taxation

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## \$250 Senior Citizens and Disabled Persons Property Tax Deduction


If you are age 65 or older, or disabled, and have been a New Jersey resident for at least one year, you may be eligible for an annual \$250 property tax deduction.

You also may qualify if you are a surviving spouse or civil union partner.

### Eligibility Requirements and Income Guidelines

You must be age 65 or older, or disabled (with a Physician's Certificate or Social Security document) as of December 31 of the pretax year.

To qualify, you must:


- Be a legal resident of New Jersey for at least one year prior to October 1;
- Own and occupy your home as of October 1 of the pretax year;
- File a timely application;
- Not exceed the income threshold ([see Income Guidelines for Real Property Tax Deductions](#) .

### Eligibility Requirements for Surviving Spouse/ Civil Union Partner

You may be eligible for the deduction when your spouse passes away.

- The deduction must be on the same home for which the deceased spouse received the deduction in his/her lifetime;
- You must be age 55 or older at the time of the deceased spouse's death;
- You must be age 55 or older as of December 31 of the pretax year.

To qualify you must:


- Be a New Jersey resident and citizen for at least one year prior to October 1;
- File a timely application;
  - Have owned and occupied your home for at least one year prior to October 1;
  - Provide proof that your spouse/civil union partner is deceased;
  - Have not remarried or formed a new registered civil union partnership;
  - Have not exceeded the income threshold ([see Income Guidelines for Real Property Tax Deductions](#) .

### Acceptable Documentation (Documentary Proofs)

- Birth Certificate;
- Death Certificate;
- Deed;
- Marriage/Civil Union Certificate;
- New Jersey Driver's License;
- Physician's Certificate;
- Social Security Document;
- State Tax Return;
- Probated Will.

### How to Apply

File [Form PTD](#)  and all documentary proofs with your local assessor or tax collector.

You will have to file [Form PD5](#)  with your tax collector every year, on or before March 1, to maintain the deduction.

### How to Appeal if Your Application Is Denied



If your application is denied, you can file an appeal with the County Board of Taxation. File [Form A-1](#) on or before April 1 following the denial.

## Publications

For further information:

[\\$250 Property Tax Deduction for Senior Citizens/Disabled Persons](#)

[Handbook for New Jersey Assessors \(Chapter Four\)](#)

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