



Local Real Property Tax

Realty Transfer Fee exemption

N.J.S.A. 46:15-10(i) provides for an exemption from the fee where the deed to be recorded is between spouses. Accordingly, the exemption will now apply to deed conveyances between civil union partners. Likewise, the exemption provided by N.J.S.A. 46:15-10(p) to recorded conveyances between ex-spouses pursuant to a divorce decree will now apply to recorded conveyances between ex-civil union partners pursuant to a dissolution decree. Forms [RTF-1](#) (grantor) and [RTF-1EE](#) (grantee where applicable) are to be used when the exemptions are claimed:

Property Tax Relief Programs

Property Tax Reimbursement (Senior Freeze): The Property Tax Reimbursement Program reimburses eligible senior citizens and disabled persons for property tax increases. The amount of the reimbursement is the difference between the amount of property taxes that were due and paid in the "base year" (the first all the eligibility requirements were met) and the amount due and paid in the current year for which the claimant is seeking the reimbursement, provided the amount paid in the current year was greater. All the eligibility requirements for the base year and for each succeeding year, up to and including the current year, must be met to qualify for the reimbursement. Also, the same rights that apply to a surviving spouse, apply to a surviving civil union partner. Opposite sex couples who marry and same sex couples who enter into civil unions in 2007, will be eligible to have their joint status applicable to the reimbursement beginning 2008, assuming all other eligibility requirements are met.

NOTE: Links to the appropriate corresponding forms will be provided as revisions are made for the 2008 filing year.

Homestead Rebate: The same rules that apply to married couples apply to civil union couples. The filing status "married, filing joint return" or "married, filing separate return" may be used only if an opposite sex couple was married on December 31 of the tax year previous to the year during which the return is being filed. As the same rule and treatment applies to civil union couples, they may begin to apply under married/civil union status in 2008 for tax year 2007.

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Disabled Veterans Real Property Tax Exemption: A civil union couple, one of whom has a United States Veterans Administration certification of wartime service-connected disability, may be entitled to a 100% real property tax exemption on their principal residence. Eligibility guidelines that apply to married couples and surviving spouses apply equally to civil union couples. The disabled veteran must meet all requirements of New Jersey citizenship and legal or domiciliary residence in the State, principal or permanent residence in the claimed dwelling, full property ownership, active wartime service in the U.S. Armed Forces, honorable discharge, and VA certified wartime service-connected 100% permanent and total disability. With respect to the full ownership requirement for property tax exemption of the residential dwelling, a same-sex couple which has entered into a civil union meets the full ownership criterion as tenants by the entirety. Additionally, the surviving civil union partner of a deceased veteran or serviceperson may now also be entitled to a property tax exemption. This exemption may be applied for with the municipal tax assessor at any time during the tax year and is to be applied for on [Form D.V.S.S.E.](#)

Veterans Real Property Tax Deduction: The veteran and the surviving civil union partner of a deceased veteran or serviceperson who 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 may now also be entitled to the \$250 property tax deduction. Eligibility guidelines that apply to surviving spouses apply equally to surviving civil union partners. The veteran must meet all requirements of New Jersey citizenship and legal or domiciliary residence in the State, property ownership, active wartime service in the U.S. Armed Forces, and honorable discharge as of October 1 of the pretax year to receive the deduction for the following tax year. The deduction may be applied for with the municipal tax assessor beginning in pretax year 2007 from October 1 through December 31, 2007 for receipt in tax year 2008. The deduction also may be applied for with the municipal tax collector any time during tax year 2008 from January 1 through December 31, for receipt in that same year, provided that all eligibility requirements were met as of pretax year October 1, 2007. Form V.S.S. is to be used when applying for the deduction.

NOTE: A link to the revised form will be available for use by October 1, 2007.

Senior Citizens Real Property Tax Deduction: A senior citizen age 65 years or older, or a person under age 65 who is permanently and totally disabled, and the senior citizen's/disabled person's surviving civil union partner may now also be entitled to the \$250 property tax deduction. Eligibility guidelines that apply to surviving spouses apply equally to surviving civil union partners. Therefore, income of both civil union partners is to be considered when determining the \$10,000 annual income limit. The claimant must meet requirements of New Jersey citizenship and legal or domiciliary residence in the State, principal or permanent residence in the claimed dwelling, property ownership, income, age or permanent and total disability. A surviving civil union partner who was at least 55 years as of December 31 of the pretax year and at the time of the deceased partner's death, may be eligible for the tax deduction. The deduction may be applied for with the municipal tax assessor beginning in pretax year 2007 from October 1 through December 31, 2007 for receipt in tax year 2008. The deduction may be applied for with the municipal tax collector any time during tax year 2008 for receipt in 2008, provided all pretax year eligibility requirements are timely met. Form PTD is to be used when applying for the deduction.

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