

FORM

Property Tax Exemption

Disabled Veteran

or

Surviving Spouse

Of a

Disabled Veteran

CLAIM FOR PROPERTY TAX EXEMPTION ON DWELLING HOUSE OF DISABLED VETERAN OR SURVIVING SPOUSE/SURVIVING DOMESTIC PARTNER OF DISABLED VETERAN OR SERVICEPERSON

(N.J.S.A. 54:4-3.30 et seq.; L.1948, c.259 as amended)

IMPORTANT File this completed claim with your municipal tax assessor. (See instructions on reverse.)

1. CLAIMANT NAME

Name(s) of veteran claimant owner (& spouse, as tenants by entirety, or domestic partner) or of surviving spouse/surviving domestic partner permanently residing in dwelling

2. DWELLING LOCATION

Street Address of claimant owner's principal residence Phone #

County Municipality

Block Lot Qualifier

3. DISABLED VETERAN/SURVIVING SPOUSE/SURVIVING DOMESTIC PARTNER OF DISABLED VET OR SERVICEPERSON (Choose A, B, or C)

- A. [] Honorably discharged disabled veteran with active wartime service in United States Armed Forces. ATTACH copy DD214.
B. [] Surviving spouse/surviving domestic partner of honorably discharged disabled veteran with active wartime service in United States Armed Forces; and [] I have not remarried/formed a new registered domestic partnership. ATTACH copy DD214.
C. [] Surviving spouse/surviving domestic partner of servicewoman who died on wartime active duty in the United States Armed Forces; and [] I have not remarried/formed a new registered domestic partnership. ATTACH copy Military Notification of Death.

4. ACTIVE WAR TIME SERVICE PERIOD (Check All Applicable Service Periods)

- **A. [] Operation Northern/Southern Watch August 27, 1992 - March 17, 2003
**B. [] Operation Iraqi Freedom March 19, 2003 - Ongoing
**C. [] Operation Enduring Freedom September 11, 2001 - Ongoing
**D. [] "Joint Endeavor/Joint Guard" - Bosnia & Herzegovina November 20, 1995 - June 20, 1998
**E. [] "Restore Hope" Mission - Somalia December 5, 1992 - March 31, 1994
**F. [] Operation Desert Shield/Desert Storm Mission August 2, 1990 - February 28, 1991
**G. [] Panama Peacekeeping Mission December 20, 1989 - January 31, 1990
**H. [] Grenada Peacekeeping Mission October 23, 1983 - November 21, 1983
**I. [] Lebanon Peacekeeping Mission September 26, 1982 - December 1, 1987
J. [] Vietnam Conflict December 31, 1960 - May 7, 1975
**K. [] Lebanon Crisis of 1958 July 1, 1958 - November 1, 1958
L. [] Korean Conflict June 23, 1950 - January 31, 1955
M. [] World War II September 16, 1940 - December 31, 1946
N. [] World War I April 6, 1917 - November 11, 1918

**NOTE - Peacekeeping Missions require a minimum of 14 days service in the actual combat zone except where service-incurred injury or disability occurs in the combat zone, then actual time served though less than 14 days, is sufficient for purposes of property tax exemption or deduction. The 14 day requirement for Bosnia and Herzegovina may be met by services in one or both operations for 14 days continuously or in aggregate. For Bosnia and Herzegovina combat zone also includes the airspace above those nations.

5. DISABILITY (Choose A or B & complete C)

- A. [] Wartime service-connected disability from paraplegia, sarcoidosis, osteochondritis resulting in permanent loss of use of both legs, or permanent paralysis of both legs and lower parts of the body, or from hemiplegia and having permanent paralysis of one leg and one arm or either side of the body, resulting from injury to spinal cord, skeletal structure, or brain or from disease of spinal cord not resulting from any form of syphilis; or from total blindness; or from amputation of both arms or both legs, or both hands or both feet, or the combination of a hand and a foot; or
B. [] Other wartime service-connected disability declared to be a total or 100% permanent disability, and not so evaluated solely because of hospitalization or surgery and recuperation, sustained through enemy action, or accident, or resulting from disease contracted while in such service.
C. Date V.A. determined 100% permanently and totally disabled _____

6. OWNERSHIP & OCCUPANCY (Complete A, B, and C)

- A. [] I (my spouse/domestic partner & I, as tenants by entirety), solely own or hold legal title to the above dwelling house.
B. [] Grantee (buyer) _____ name per deed. Deed Date _____
C. [] The dwelling house is One-Family and I occupy all of it as my principal residence.
OR
[] The dwelling house is Multi-Unit and I occupy _____ % as my principal residence.

7. CITIZEN & RESIDENT (Complete A or B)

1. **APPLICATION FILING PERIOD** - File this form with the municipal tax assessor at any time during the tax year. Partial or prorated exemption is permitted for the remainder of any taxable year from the date ownership or title to the dwelling house is acquired provided all other eligibility requirements are met. For example, where application is filed on June 1st of the tax year for exemption on a dwelling house acquired on February 14th of the tax year, the assessed value is to be prorated for taxation purposes so that 44/365th's of the total assessment would be taxable and 321/365th's would be exempt.

2. **ELIGIBILITY REQUIREMENTS**

A. **Disabled Veteran Claimant** (must meet all 5 requirements)

1. have had active war time service in United States Armed Forces and been honorably discharged;
2. have a United States Veterans Administration certification of wartime service-connected disability as described under #5 on front of this DVSSE Claim;
3. wholly own or hold legal title to the dwelling house for which exemption is claimed;
4. occupy the dwelling house as the principal residence;
5. be a citizen and legal or domiciliary resident of New Jersey.

B. **Surviving Spouse/Domestic Partner Claimant** (must meet all 6 requirements)

1. document that the deceased veteran or serviceperson 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;
2. document that the deceased veteran had V. A. certified wartime service-connected disability;
3. not have remarried/formed a new registered domestic partnership;
4. wholly own or hold legal title to the claimed dwelling house;
5. occupy the dwelling house as the principal residence;
6. be a citizen and legal or domiciliary resident of New Jersey.

NOTE **Claimants must inform the assessor of any change in status which may affect their continued entitlement to the exemption.

3. **DWELLING HOUSE & CURTILAGE DEFINED** - dwelling house means any one-family building or structure or unit in a horizontal property regime or condominium or multiple-family building or structure on that portion occupied by the claimant as his legal residence including any outhouses or appurtenances used for the dwelling's fair enjoyment. Curtilage means the enclosed space of ground and buildings immediately surrounding the dwelling house and enjoyed with it for its more convenient occupation.

4. **DISABILITY DEFINED** - means a wartime service-connected disability as described under #5 on front of this claim and certified as such by the United States Veterans Administration.

5. **VETERAN DEFINED** - means any New Jersey citizen and resident honorably discharged from active wartime service in the United States Armed Forces. **For assistance in documenting veterans' status, contact the NJ Department of Military and Veterans Affairs at (609) 530-6958 or (609) 530-6854. The United States Veterans Administration can be reached at 1-800-827-1000.**

6. **SURVIVING SPOUSE/DOMESTIC PARTNER DEFINED** - means the lawful widow or widower/domestic partner of a disabled veteran or serviceperson who has not remarried/formed a new registered domestic partnership.

7. **ACTIVE SERVICE TIME OF WAR DEFINED** - means military service during one or more of the specific periods listed under #4 on front of this claim. Active duty for training or field training purposes as a member of a reserve component does **NOT** constitute active service time of war unless activated into Federal military service by Presidential or Congressional order.

8. **CITIZEN AND RESIDENT DEFINED** - United States Citizenship is not required. Resident for purposes of this exemption means an individual who is legally domiciled in New Jersey. Domicile is the place you regard as your permanent home - the place you intend to return to after a period of absence. You may have only one legal domicile even though you may have more than one place of residence. Seasonal or temporary residence in this State, of whatever duration, does not constitute domicile. Absence from the State for a 12 month period is prima facie evidence of abandonment of domicile.

9. **DOCUMENTARY PROOFS REQUIRED** - Each assessor may require such proofs necessary to establish claimant's exemption entitlement and photocopies of any documents should be attached to DVSSE Claim as part of the application record.

SUPPLEMENTAL FORM FOR PEACEKEEPING MISSIONS

This form is in addition to the Form DD-214,
Armed Forces of the United States Report of Transfer or Discharge,
where the DD-214 is not specific about participation in a Peacekeeping Mission.

All Peacekeeping Missions have the added provision that the Veteran must have one of the following types of service for a total of 14 days. The 14 day requirement is waived where a service injury was received in a combat zone in favor of actual time served in a combat zone though less than 14 days.

1. Service in the specific country for the Peacekeeping Mission, OR
2. Service on board any ship actively engaged in patrolling the territorial waters of the specific country for the Peacekeeping Mission, OR
3. Service in the airspace above the Republic of Bosnia and Herzegovina.

If Active Wartime Service Period indicated on Form V.S.S., Veteran's Claim For Property Tax Deduction or Form D.V.S.S.E., Claim For Property Tax Exemption On Dwelling House Of Disabled Veteran Or Surviving Spouse Of Disabled Veteran Or Serviceperson is a Peacekeeping Mission, please provide the following information regarding that service:

1. CLAIMANT NAME AND SOCIAL SECURITY NUMBER

Name Of Claimant Owner

Social Security Number

2. CLAIMED PROPERTY LOCATION

Street Address

Unit #, if Co-Op

Telephone Number

Country

Municipality

Block

Lot

Qualifier

Mailing Address if different from Claimed Property Location

3. SERVICE IN THE SPECIFIC COUNTRY

Name of the Country

Actual Dates of Service in the Combat Zone

4. SERVICE ON BOARD A SHIP

Name of the Vessel

Name of Territorial Waters Patrolled

Actual Dates of Service Patrolling the Waters

5. SERVICE IN AIRSPACE

Name of the Country

Actual Dates of Service in Combat Airspace

I certify the above declarations are true to the best of my knowledge and belief and understand they will be considered as if made under oath and subject to penalties for perjury if falsified.

Signature of Claimant

Date

Additional proofs for the requirement of Active Wartime Service may be:

1. Military Certificate indicating your participation in the Mission and the actual dates of service.
2. Deployment Orders
3. Pay stubs indicating endangerment pay for the time period required.
4. Letter from Military Officer on official letterhead indicating the location, date and type of service.
5. Any other official document to support your claim.

**GUIDELINES FOR DETERMINING
COMBAT ZONE, THEATER OF OPERATION and
IN DIRECT SUPPORT OF AREAS**

Combat zones are designated by Executive Order from the President as areas in which United States Armed Forces are engaging or have engaged in combat. There are currently three such combat zones (including the airspace above each) beginning on the listed dates:

- ◆ Afghanistan September 19, 2001
- ◆ Kosovo area March 24, 1999
 - Federal Republic of Yugoslavia (Serbia and Montenegro)
 - Albania
 - Adriatic Sea
 - Ionian Sea north of the 39th Parallel.
- ◆ Arabian Peninsula Areas January 17, 1991
 - Persian Gulf
 - Red Sea
 - Gulf of Oman
 - Arabian Sea north of 10° North latitude and west of 68° East longitude
 - Gulf of Aden
 - Bahrain, Iraq, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates.

In support of Operation Iraqi Freedom (Arabian Peninsula combat zone):

- ◆ Turkey January 1, 2003
- ◆ Israel January 1 through July 31, 2003
- ◆ Mediterranean Sea east of 30° East longitude March 19 through July 31, 2003
- ◆ Jordan March 19, 2003
- ◆ Egypt March 19 through April 20, 2003

The Department of Defense has certified these locations for combat zone tax benefits due to their direct support of military operations in Operation Enduring Freedom (Afghanistan combat zone):

- ◆ Pakistan, Tajikistan and Jordan September 19, 2001
- ◆ Incirlik Air Base, Turkey September 21, 2001
- ◆ Kyrgyzstan and Uzbekistan October 1, 2001
- ◆ Philippines January 9, 2002
- ◆ Yemen April 10, 2002
- ◆ Djibouti July 1, 2002

Public Law 104-117 designates three parts of the former Yugoslavia as a Qualified Hazardous Duty Area, to be treated as if it were a combat zone, beginning November 21, 1995 -- Bosnia and Herzegovina, Croatia, and Macedonia.

The current wartime periods for property tax purposes, as specified in New Jersey statutes are:
ACTIVE SERVICE PERIODS FOR NEW JERSEY VETERAN PROPERTY TAX BENEFITS

<u>MISSION</u>	<u>START DATE</u>	<u>END DATE</u>
*Operation Iraqi Freedom	March 19, 2003	ongoing
*Operation Enduring Freedom	September 11, 2001	ongoing
*Joint Endeavor/Joint Guard-Bosnia/Herzegovina	November 20, 1995	June 20, 1998
*"Restore Hope" Mission - Somalia	December 5, 1992	March 31, 1994
*Operation Desert Shield/Desert Storm Mission	August 2, 1990	February 28, 1991
*Panama Peacekeeping Mission	December 20, 1989	January 31, 1990
*Grenada Peacekeeping Mission	October 23, 1983	November 21, 1983
*Lebanon Peacekeeping Mission	September 26, 1982	December 1, 1987
Vietnam Conflict	December 31, 1960	May 7, 1975
*Lebanon Crisis of 1958	July 1, 1958	November 1, 1958
Korean Conflict	June 23, 1950	January 31, 1955
World War II	September 16, 1940	December 31, 1946
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