

FORM

Property Tax Deduction

Veteran

or

Surviving Spouse

Of a

Veteran or Serviceperson

PROPERTY TAX DEDUCTION CLAIM BY VETERAN OR SURVIVING SPOUSE/SURVIVING CIVIL UNION PARTNER/SURVIVING DOMESTIC PARTNER OF VETERAN OR SERVICEPERSON

(N.J.S.A. 54:4-8.10 et seq.; L.1963, c.171 as amended) (N.J.A.C. 18:27-1.1 et seq.)

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

1. CLAIMANT NAME

Name of claimant owner

2. CLAIMED PROPERTY LOCATION

Street Address Unit #, if Co-op Phone #

County Municipality

Block Lot Qualifier

Mailing Address if different than Claimed Property Location

3. YEAR OF DEDUCTION This deduction is claimed for the tax year (indicate tax year).

4. VETERAN/SURVIVING SPOUSE/SURVIVING CIVIL UNION PARTNER/SURVIVING DOMESTIC PARTNER OF VETERAN OR SERVICEPERSON

(Choose A, B, or C)

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

5. ACTIVE WARTIME 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

**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 deduction. The 14 day requirement for Bosnia and Herzegovina may be met by service 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.

6. PROPERTY OWNERSHIP

[] I, the above named claimant, owned, wholly or in part on (deed date) the property above identified. Property must be owned as of October 1 of the pretax year, i.e., the year prior to the tax year for which deduction is claimed. For example, where deduction is claimed for tax year 2006, ownership criterion must be met as of pretax year October 1, 2005.

**Complete 6a only if partial owners of claimed property

6a. Name(s) of part owner(s) % ownership interest in property

**Complete 6b only if claimed property is a Cooperative or Mutual Housing Corporation in which you're a Tenant-Shareholder.

6b. Corporation Name of Cooperative or Mutual Housing

Co-Op/M.H. Corp. Street Address Municipality State

\$ [] Co-op

Net Property Tax Amount for Unit [] Mutual Housing Corp.

7. CITIZENSHIP & RESIDENCY (Complete A or B)

- A. [] I, the above claimant veteran, was a citizen and legal or domiciliary resident of New Jersey as of October 1 of the pretax year.
B. [] I, the above claimant surviving spouse/surviving civil union partner/surviving domestic partner, was a citizen and legal or domiciliary resident of New Jersey as of October 1 of the pretax year; and
[] My deceased veteran or serviceperson spouse/civil union partner/domestic partner was a citizen and resident of New Jersey at death.

8. TAX DEDUCTION OTHER PROPERTY

[] I am not receiving a Veteran's Property Tax Deduction on any other property for the same tax year except as indicated here:

Street Address Municipality

APPLICATION FILING PERIOD - File this claim with the municipal tax assessor from October 1 through December 31 of the pretax year, i.e., the year prior to the calendar tax year or with the municipal tax collector from January 1 through December 31 of the calendar tax year. For example, for a property tax deduction claimed for calendar tax year 2006, the pretax year filing period would be October 1 - December 31, 2005 with the assessor and the tax year filing period would be January 1 - December 31, 2006 with the collector.

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 wartime 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 citizen and legal or domiciliary resident of New Jersey.

B. **Surviving Spouse/Surviving Civil Union Partner/Surviving Domestic Partner Claimant** as of October 1 pretax year must:

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. not have remarried/formed a new civil union or/a new registered 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.

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

VETERAN DEFINED - means any New Jersey citizen and resident honorably discharged from active wartime service in the United States Armed Forces. Current statute does not provide for deduction for military personnel still in active service who have not been discharged.

For assistance in documenting veterans' status, contact the NJ Department of Military and Veterans Affairs at (609) 530-6854. The United States Veterans Administration may be contacted at 1-800-827-1000.

ACTIVE SERVICE TIME OF WAR DEFINED - means military service during one or more of the specific periods listed under #5 on front of this VSS Claim.

CITIZEN & RESIDENT DEFINED - United States Citizenship is not required. Resident for purposes of this deduction 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.

SURVIVING SPOUSE/SURVIVING CIVIL UNION PARTNER/SURVIVING DOMESTIC PARTNER DEFINED - means the lawful widow or widower/ civil union partner/domestic partner of a qualified New Jersey resident veteran or serviceperson, who has not remarried/formed a new civil union/or a new registered domestic partnership.

NOTE**A surviving spouse/surviving civil union partner/surviving domestic partner though a New Jersey resident himself/herself is not entitled to deduction if the deceased veteran/serviceperson spouse/partner at death was not a New Jersey resident.

DOCUMENTARY PROOFS REQUIRED - Each assessor and collector may require such proofs necessary to establish claimant's deduction entitlement and photocopies of any documents should be attached to this claim as part of application record.

MILITARY RECORDS Certificate of Honorable Discharge or Release, Form DD214, or Military Notification of Death or Certification of United States Veteran's Administration.

SURVIVING SPOUSE/SURVIVING CIVIL UNION PARTNER/SURVIVING DOMESTIC PARTNER Death

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
World War I	April 6, 1917	November 11, 1918

*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 service 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.