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

(N.J.S.A. 54:4-8.10 et seq.; P.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 OWNER'S NAME**

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2. **CLAIMED PROPERTY LOCATION**

Street Address | Unit #, if Co-op | Phone #

County | Municipality

Block | **Lot** | **Qualifier**

Mailing Address if different than Claimed Property Location

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

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4. **VETERAN/SURVIVING SPOUSE/CIVIL UNION OR DOMESTIC PARTNER OF VETERAN OR SERVICEPERSON** Check A, B, or C

A. ☐ Honorably discharged veteran with active wartime service in the United States Armed Forces. ATTACH copy DD214.

B. ☐ Surviving spouse/civil union or domestic partner of honorably discharged veteran with active wartime service in the United States Armed Forces; **and**

☐ I have not remarried/formed a new registered civil union or domestic partnership. ATTACH copy DD214 if not previously provided by veteran claimant.

C. ☐ Surviving spouse/civil union or domestic partner of serviceperson who died on wartime active duty in the United States Armed Forces; **and**

☐ I have not remarried/formed a new registered civil union or domestic partnership. ATTACH copy Military Notification of Death.

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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
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 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.

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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 2011, ownership criterion must be met as of pretax year October 1, 2010.

****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

$_____ Net Property Tax Amount for Unit ☐ Co-op ☐ Mutual Housing Corp.

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7. **CITIZENSHIP & RESIDENCY** (Check 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/civil union or 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 or domestic partner was a citizen and resident of New Jersey at death.

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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

****

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

****

OFFICIAL USE ONLY - Block_____ Lot_____ Approved in amount of $_____

☐ Veteran ☐ Surviving Spouse/Civil Union or Domestic Partner of ☐ Veteran or ☐ Serviceperson

Assessor/Collector_____ Date_____

Form V.S.S. rev. April 2012

FORM VSS **GENERAL INSTRUCTIONS**

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 2011, the pretax year filing period would be October 1 - December 31, 2010 with the assessor and the tax year filing period would be January 1 - December 31, 2011 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/Civil Union or 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 registered civil union or 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) 530-6958 or (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. 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.

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

NOTE**A surviving spouse/civil union or domestic partner though a New Jersey resident himself/herself is not entitled to deduction if the deceased veteran/serviceperson spouse/civil union or domestic 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/CIVIL UNION OR DOMESTIC PARTNER Death Certificate of decedent, marriage license/civil union or domestic partnership registration certificate.

OWNERSHIP real property deed, executory contract for property purchase; or Last Will and Testament if by devise or if intestate or without a will give names and relationships of decedent's heirs-at-law.

RESIDENCY New Jersey driver's license or motor vehicle registration, voter's registration, etc.

APPEALS - A claimant may appeal any unfavorable determination by the assessor or collector to the County Board of Taxation annually on or before April 1.

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This form is prescribed by the New Jersey Division of Taxation, as required by law, and may be reproduced for distribution, but may not be altered without prior approval.

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/or Surviving Spouse/Surviving Civil Union Partner/Surviving Domestic Partner of a Veteran or Serviceperson. 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/Surviving Civil Union Partner/Surviving Domestic Partner of Disabled Veteran or Serviceperson is a Peacekeeping Mission, please provide the following information regarding that service:

1. CLAIMANT NAME

_____

Name Of Claimant Owner

2. CLAIMED PROPERTY LOCATION

_____

Street Address | Unit #, if Co-Op | Telephone Number

_____

County | 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.

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

MISSION	START DATE	END DATE
*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
*Operations Northern Watch/Southern Watch	August 27, 1992	March 17, 2003
*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

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The following websites may also be helpful in determining a veteran's status.

https://awards.navy.mil
http://www.defenselink.mil
http://www.hazegray.org/
http://usmilitary.about.com/od/deploymentsconflicts/
http://www.chinfo.navy.mil/navpalib/ribbons/navy_ribbons.html
http://www.milnet.com/pentagon/usnship.htm
http://www.army.mil/operations/
http://www.globalsecurity.org/military/ops/
http://www.history.navy.mil/medals/index.html
http://www.history.navy.mil/wars/
http://foxfall.com/index.htm