

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

**NOTE\*\*** A surviving spouse/domestic partner though a New Jersey resident himself/herself is not entitled to deduction if the deceased veteran/ serviceperson spouse 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/DOMESTIC PARTNER** - Death Certificate of decedent, marriage license/ 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.



Camden County Board of Taxation

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## CAMDEN COUNTY

# PROPERTY TAX DEDUCTION



**VETERAN OR SURVIVING  
SPOUSE/DOMESTIC  
PARTNER OF VETERAN  
OR SERVICEPERSON**

# ELIGIBILITY REQUIREMENTS

## 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 2004, the pretax year filing period would be October 1 - December 31, 2003 with the assessor and the tax year filing period would be January 1 - December 31, 2004 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/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 war time 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 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 in the following column. 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.

**\*\*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.

## Active Wartime Service Period

- \*\*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