

# 2017 Homestead Benefit payments will be paid to eligible taxpayers beginning in May 2021.

## Homestead Benefit Program

The Homestead Benefit program provides property tax relief to eligible homeowners. For most homeowners, the benefit is distributed to your municipality in the form of a credit, which reduces your property taxes.

The deadline to file the latest Homestead Benefit application for Tax Year 2017 was December 2, 2019.

All property tax relief program information provided here is based on current law and is subject to change.

## Eligibility Requirements

### Out-of-State Residents Letter of Ineligibility

You may be eligible if you met these requirements:

- You were a New Jersey resident; and
- You owned and occupied a home in New Jersey that was your principal residence on October 1, 2017% and
- Property taxes for 2017 were paid on that home; and
- You met the 2017 income requirements:
  - \$150,000 or less for homeowners age 65 or over or blind or disabled; or °\$75,000 or less for homeowners under age 65 and not blind or disabled.

\*If you were not a homeowner on October 1, 2017, you are not eligible for a Homestead Benefit, even if you owned a home for part of the year.

You are not eligible unless you are required to pay property taxes on your home.

For example, you are not eligible if you:

- Are completely exempt from paying property taxes on your principal residence (such as certain totally and permanently disabled war veterans).
- Made P I.L.O.T. (Payments-in-Lieu-of-Tax) payments to your municipality. These payments are not considered property taxes for purposes of the Homestead Benefit.

You are not eligible for a benefit for a vacation home, a 'second home,' or a property you owned and rented to someone else. If you owned more than one property in New Jersey, only file the application for the property that was your principal residence on October 1, 2017.

Note: We do not send Homestead Benefit filing information to homeowners whose New Jersey Gross Income for the application year was more than the income limits established by the State Budget.

### Tenants

Tenants will not receive rebates for 2017. The amount appropriated for property tax relief programs in the State Budget does not include funding for 2017 tenant rebates.

