

2019 Senior Freeze (Property Tax Reimbursement) UPDATE*

The State budget that went into effect on October 1, 2020 fully funds the 2019 Senior Freeze program. Eligible taxpayers began receiving payments on October 15, 2020.

The application deadline has been **EXTENDED** to December 31, 2020. There's still time to file.

Senior Freeze (Property Tax Reimbursement)

The Senior Freeze Program reimburses eligible senior citizens and disabled persons for property tax or mobile home park site fee increases on their principal residence.

To qualify, you must meet all the eligibility-requirements for each year from the base year through the application year (the current application year is 2019).

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

2019 Senior Freeze Applications

Applications were mailed in February to the last address you filed with. If you did not receive your booklet, contact our Senior Freeze Property Tax Reimbursement Information Line for assistance at [1-800-882-6597](tel:1-800-882-6597).

The US Postal Service does not forward application booklets.

The filing deadline for the 2019 Senior Freeze is December 31, 2020.

ELIGIBILITY REQUIREMENTS:

AGE/DISABILITY: You (or your spouse/civil union partner) were 65 or older on December 31, 2018; or • Actually receiving federal Social Security disability benefit payments (not benefit payments someone else) on or before December 31, 2018.

Residency: You lived in New Jersey continuously since December 31, 2008, or earlier, as either a homeowner or a renter.

HOME OWNERSHIP: **Homeowners.** You owned and live in your home since December 31, 2015, or earlier (and you still owned and lived in that home on December 31, 2019). **Mobile Home Owners.** You leased a site in a mobile home park where you placed a manufactured or mobile home that you owned since December 31, 2015 or earlier (and still lived in that home /leased the site on December 31, 2019).

If you moved from one New Jersey property to another and received a reimbursement for your previous residence for the last full year you lived there, you may qualify for an exception to re-applying to the Senior Freeze Program. Visit Requirements for Resuming Eligibility for more information.

Property Taxes/ Site Fees: **Homeowners.** The 2018 property taxes due on your home must have been paid by June 1, 2019 and the 2019 property taxes must be paid by June 1, 2020.

Mobile Home Owners. Your site fees must have been paid by December 31 of each year respectively.

Income Limit: Your total annual income (combined if you were married or in a civil union and lived in the same home) was:

2018 - \$89,013 or less; and

2019 - \$91,505 or less See Income Limits History for past years income limits amounts.

You are not eligible for a reimbursement on:

- A vacation home or second home;
- Property that you rent to someone else;
- Property that consists of more than four units; or
- Property with four units or less that contains more than one commercial unit.
- Are completely exempt from paying property taxes on your home; or

Made P.I.L.O.T. (Payments-in-Lieu-of -Tax) payments to your municipality

Life Estate (Life Tenancy). You are considered the owner of the property if you have life estate rights or hold a lease for 99 years or more. You must include with your application a copy of an official document (e.g., deed, lease) establishing your right to occupy the property. You are not eligible for a reimbursement on:

