



**5. Disability (Check A or B)**

Date V.A. determined 100% permanently and totally disabled\_\_\_\_\_.

- A.  Wartime service-connected disability from paraplegia, sarcoidosis, osteochondritis resulting in permanent loss of use of both legs, or permanent paralysis of both legs and lower parts of the body, or from hemiplegia and having permanent paralysis of one leg and one arm or either side of the body, resulting from injury to spinal cord, skeletal structure, or brain or from disease of spinal cord not resulting from any form of syphilis; or from total blindness; or from amputation of both arms or both legs, or both hands or both feet, or the combination of a hand and a foot; **or**
- B.  Other wartime service-connected disability declared to be a total or 100% permanent disability, and not so evaluated solely because of hospitalization or surgery and recuperation, sustained through enemy action, or accident, or resulting from disease contracted while in such service.

**6. Ownership & Occupancy (Complete A and B)**

- A.  I (my spouse/civil union partner & I, as tenants by entirety), solely own or hold legal title to the above dwelling house. Partial owners: I (as joint tenant/tenant in common) own\_\_\_\_\_%. Grantee (buyer)\_\_\_\_\_name per deed. Deed Date\_\_\_\_\_.
- B.  The dwelling house is One-Family and I occupy all of it as my principal residence. **or**  
  
 The dwelling house is Multi-Unit and I occupy\_\_\_\_\_% as my principal residence.

**7. Citizen & Resident (Complete A or B)**

- A.  As of\_\_\_\_\_ (insert date - month/day/year), I, the above named veteran claimant was a citizen and legal or domiciliary resident of New Jersey; **or**
- B.  As of\_\_\_\_\_ (insert date - month/day/year), I, the above named surviving spouse/civil union or domestic partner claimant was a citizen and legal or domiciliary resident of New Jersey; **and**  
  
 My deceased veteran or serviceperson spouse/civil union or domestic partner was a citizen and resident of New Jersey at death.

I certify the above declarations are true to the best of my knowledge and belief. I understand they will be considered as if made under oath and subject to penalties for perjury if falsified.

\_\_\_\_\_  
Claimant Signature Date

OFFICIAL USE ONLY – Block_____Lot_____Qualifier_____ <input type="checkbox"/> Approved <input type="checkbox"/> Disallowed	
Assessor_____	Date _____

# General Guidelines

## Application Filing Period

File this form with the municipal tax assessor at any time during the tax year. Partial or prorated exemption is permitted for the remainder of any taxable year from the date ownership or title to the dwelling house is acquired provided all other eligibility requirements are met. For example, where application is filed on June 1st of the tax year for exemption on a dwelling house acquired on February 14th of the tax year, the assessed value is to be prorated for taxation purposes so that 44/365th's of the total assessment would be taxable and 321/365th's would be exempt.

## A. Eligibility Requirements **Disabled Veteran Claimant** (must meet all 5 requirements)

1. Have had active war time service in United States Armed Forces and been honorably discharged;
2. Have a United States Veterans Administration certification of wartime service-connected disability as described under #5 on front of this DVSSE Claim;
3. Wholly or partially own or hold legal title to the dwelling house for which exemption is claimed;
4. Occupy the dwelling house as the principal residence;
5. Be a citizen and legal or domiciliary resident of New Jersey.

## B. Surviving Spouse/Civil Union or Domestic Partner Claimant (must meet all 6 requirements)

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. Document that the deceased veteran had V. A. certified wartime service-connected disability;
3. Not have remarried/formed a new registered civil union or domestic partnership;
4. Wholly or partially own or hold legal title to the claimed dwelling house;
5. Occupy the dwelling house as the principal residence;
6. Be a citizen and legal or domiciliary resident of New Jersey.

**\*Note** - Claimants must inform the assessor of any change in status which may affect their continued entitlement to the exemption.

## Dwelling House & Curtilage Defined

*Dwelling house* means any one-family building or structure or unit in a horizontal property regime or condominium or multiple-family building or structure on that portion occupied by the claimant as his legal residence including any outhouses or appurtenances used for the dwelling's fair enjoyment. *Curtilage* means the enclosed space of ground and buildings immediately surrounding the dwelling house and enjoyed with it for its more convenient occupation.

## Disability Defined

A wartime service-connected disability as described under #5 on front of this claim and certified as such by the United States Veterans Administration.

## Veteran Defined

Any New Jersey citizen and resident honorably discharged from active wartime service in the United States Armed Forces.

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 can be reached at 1-800-827-1000.

### **Surviving Spouse/Civil Union or Domestic Partner Defined**

The lawful widow or widower/civil union or domestic partner of a disabled veteran or serviceperson who has not remarried/formed a new registered civil union or domestic partnership.

### **Active Service Member Defined**

Military service during one or more of the specific periods listed under #4 on front of this 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 and Resident Defined**

United States Citizenship is not required. Resident for purposes of this exemption 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.

### **Documentary Proofs Required**

Each assessor may require such proofs necessary to establish claimant's exemption entitlement and copies of any documents should be attached to DVSSE Claim as part of the application.

- **Military Records** - Certificate of Honorable Discharge or Release, Form DD214, or Military Notification of Death or Certification of United States Veterans Administration.
- **Disability** - Veterans Administration Certification of Disability.
- **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 Probated 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 to the County Board of Taxation annually on or before April 1.

**Retroactive Refunds** – N.J.S.A. 54:4-3.32 states that the governing body of each municipality, at its discretion, may return all taxes collected on property which would have been exempt had proper claim in writing been made. For those disabled veterans who became eligible for the exemption because of the change in law effective as of January 16, 2018: If you are seeking a retroactive refund for a period prior to January 16, 2018, then you must still meet all former requirements of service in a statutorily designated geographic location applicable to your dates of active duty. If you do not meet the geographic requirement, then retroactive refund cannot be made prior to the enactment of P.L. 2017, c. 367 on January 16, 2018.