



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. Box 251
TRENTON, NEW JERSEY 08695-0251

PHILIP D. MURPHY
Governor

ELIZABETH MAHER MUOIO
State Treasurer

SHEILA Y. OLIVER
Lt. Governor

JOHN J. FICARA
Acting Director

Telephone (609) 292-7974 / Facsimile (609) 292-9439

MEMORANDUM

To: Municipal & County Assessors, Municipal Tax Collectors,
County Tax Board Administrators & Members

From: Shelly ^{SR}Reilly, Assist. Director, Property Administration

Date: November 17, 2020

Subject: Update of January 2020 Memo for Constitutional Amendment re: \$250 Veteran
Property Tax Deduction & 100% Disabled Veteran Property Tax Exemption

As you may know, on January 21, 2020, Senate Bill 2599 was signed into law by Governor Murphy as Public Law 2019, chapter 413 but was held inoperative until approved by the voters via a ballot question at the then upcoming November elections.

On November 3, 2020, New Jersey voters approved a Constitutional Amendment, effective December 4, 2020, to eliminate the wartime service requirement for both the \$250 Veteran Property Tax Deduction and the Disabled Veteran Property Tax Exemption.

Beginning December 4, 2020 to receive both these veteran benefits, active military service is still required as well as an honorable discharge. However, when and where the veteran served are no longer criteria for eligibility, as long as he or she was called to active duty. Reservists and National Guard personnel must still be called to active duty to qualify. Active Duty for Training continues to be non-qualifying.

With respect to the \$250 Veteran Property Tax Deduction, the pretax year is October 1, 2020 with the Deduction applied to the property's taxes for calendar tax year 2021.

Concerning the Disabled Veteran Property Tax Exemption, it can begin as soon after December 3, 2020 if all eligibility prerequisites are met. VA certification of 100% permanent and total disability is still needed.