

# ABOUT THE NEW JERSEY STATE PROPERTY TAX REIMBURSEMENT PROGRAM

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## **2006 Reimbursement Recipients:**

*If you applied for and received a 2006 property tax reimbursement, you should have received a personal application preprinted with information you provided last year. If you qualify for a 2007 property tax reimbursement, be sure to use the personalized application. If you have not received your personalized application, please call 1-800-822-6587 and one will be mailed to you.*

## **Introduction**

The Property Tax Reimbursement Program is designed to reimburse senior citizens and disabled persons for property tax increases. For applicants who met the eligibility requirements as of December 31, 2006, and again, as of December 31, 2007, the amount of the 2007 reimbursement will be the difference between the amount of property taxes that were due and paid by the applicant in 2006 and the amount of property taxes that were due and paid in 2007, provided, of course, that the amount paid in 2007 was greater than the amount paid in 2006. For mobile home owners, the property tax means 18% of the annual site fees paid to the owner of a mobile home park.

Homeowners and mobile home owners who are receiving homestead rebates and/or property tax credits or deductions may also receive the property tax reimbursement if they meet the eligibility requirements.

The Civil Union Act (P.L. 2006, c.103) established civil unions in New Jersey for couples of the same sex. Beginning with tax year 2007, partners to a civil union recognized under New Jersey law are accorded the same status as married couples. When applying for the property tax reimbursement, civil union partners will use the status married/CU couple **only** for tax years beginning on or after January 1, 2007. Civil union couple status does not apply for tax year 2006.

**Note: Benefits available under this program may be affected by State budgetary constraints. Please check our website at [www.state.nj.us/treasury/taxation/propfrez.htm](http://www.state.nj.us/treasury/taxation/propfrez.htm) or call 1-800-323-4400 for updated information on benefit amounts and payment information.**

## **Qualifications**

To qualify for the 2007 reimbursement, an applicant must meet all of the following requirements:

- For 2006 and 2007, you must have been age 65 or older and receiving Federal Social Security disability benefits as of December 31. If receiving Federal Social Security disability, you must have received such benefits for yourself (you do NOT qualify if you are receiving Social Security disability benefits on behalf of someone else); **and**

- You must have lived in New Jersey continuously since before January 1, 1997, as either a homeowner or a renter; **and**
- Your total annual income must be less than:  
For 2006: \$43,693 if you are single, **or**  
\$53,576 (combined income) if married, **and**
- For 2007: \$45,135 if you are single, **or**  
\$55,344 (combined income) if married or in a civil union; **and**
- For both 2006 and 2007 you must have paid the **full amount** of the property taxes due on your home by December 31.

***Reminder***

*The Homestead Rebate and Property Tax Reimbursement Programs are separate programs and separate applications must be filed every year for each program.*

**All of the above information was drawn from 2007 Form PTR-1 New Jersey Property Tax Reimbursement Application booklet. Please contact the State of New Jersey at either telephone number in the body of text above for answers to any questions you may have.**