GENERAL INSTRUCTIONS

APPLICATION FILING PERIOD - File this form with the municipal tax assessor at any time during the tax year. 1. 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.

ELIGIBILITY REQUIREMENTS 2.

- Disabled Veteran Claimant (must meet all 5 requirements)
 - 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;
 - wholly own or hold legal title to the dwelling house for which exemption is claimed; 3.
 - 4. occupy the dwelling house as the principal residence;
 - 5. be a citizen and legal or domiciliary resident of New Jersey.
- B. Surviving Spouse/Domestic Partner Claimant (must meet all 6 requirements)
 - 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;
 - document that the deceased veteran had V. A. certified wartime service-connected disability; 2.
 - 3. not have remarried/formed a new registered domestic partnership;
 - 4. wholly 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.

- 3. **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** means 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** means 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/DOMESTIC PARTNER DEFINED means the lawful widow or widower/domestic partner of a disabled veteran or serviceperson who has not remarried/formed a new registered domestic partnership.
- ACTIVE SERVICE TIME OF WAR DEFINED means 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.
- <u>CITIZEN AND RESIDENT DEFINED</u> 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.
- **<u>DOCUMENTARY PROOFS REQUIRED</u>** Each assessor may require such proofs necessary to establish claimant's exemption entitlement and photocopies of any documents should be attached to DVSSE Claim as part of the application record.

MILITARY RECORDS Certificate of Honorable Discharge or Release, Form DD214, or Military Notification of Death or Certification of United States Veterans Administration.

<u>DISABILITY</u> Veterans Administration Certification of Disability.

<u>SURVIVING SPOUSE/DOMESTIC PARTNER</u> Death Certificate of Decedent, marriage license/domestic partnership registration certificate.

OWNERSHIP real property deed, executory contract for property purchase, or Last Will and Testament if by devise, or if intestate or without a will give names and relationships of decedent's heirs-at-law.

<u>RESIDENCY</u> 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 10. annually on or before April 1.

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