Property Tax Reimbursement 2021 Eligibility Requirements

Eligibility requirements, including Income limits, and benefits available under this program are subject to change by the State Budget.

In order to receive a reimbursement for the difference between the amount of property taxes paid for 2020 and 2021 you must meet the following requirements:

You (or your spouse/civil union partner) were:

- 65 or older as of December 31, 2020, or, if under age 65, you were actually receiving Federal Social Security disability benefit payments on or before December 31, 2020, and December 31, 2021;

- Have lived in New Jersey continuously since December 31, 2010, or earlier, as either a homeowner or a renter; and

- You have owned and lived in your home (or have leased a site in a mobile home park for a manufactured or mobile home that you own) since December 31, 2017, or earlier (and you still owned and lived in the home on December 31, 2021); and

- Have paid the full amount of the property taxes due on the home for 2020 by June 1, 2021, and for 2021 by June 1, 2022 and

- Your total annual income for 2020 did not exceed $92,969 and for 2021 did not exceed $94,178. Note: With very few exceptions, all income received during the year must be taken into account to determine eligibility (including social security, pension income, etc.)

Note: For 2016 the State Budget set the following qualifications for Senior Freeze payments: Only applicants filing Form PTR-1 whose income did not exceed $87,007 for 2015 and whose 2016 income did not exceed $70,000 (the original limit was $87,007) were eligible, as long as they met all the other requirements.

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Filing deadline on or before October 31, 2022.