

Veteran or Surviving Spouse Property Tax Deduction

A qualified veteran or surviving spouse of a veteran will receive a \$250.00 reduction off their property taxes.

APPLICATION FORMS AND WHERE TO FILE

Application forms are available at the Township of Union Assessor's Office. Applicants should bring the required documents to the Assessor's Office prior to December 31st of the year the deduction is being claimed. The assessor's staff will assist you in completing the application. If traveling to the Municipal Building is a physical hardship, call the Assessor's Office and request an application be mailed to you.

ELIGIBILITY

A. A Veteran Claimant must meet the following requirements as of October 1st of the pretax year (the year prior to the year the deduction is being claimed):

1. have had active wartime service in the U.S. Armed Forces and been honorably discharged;
2. own the property, wholly or in part, for which the deduction is claimed;
3. be a citizen and legal resident of New Jersey;
4. not be receiving a veteran deduction on any other New Jersey property.

B. A Surviving Spouse Claimant* must meet the following requirements as of October 1st of the pretax year:

1. provide documentation that the deceased veteran or serviceperson was a citizen and resident of New Jersey at death, and had active wartime service in the U.S. Armed Forces, was honorably discharged or had died on active wartime duty;
2. not have remarried;
3. be a legal resident of New Jersey;
4. own the property, wholly or in part, for which the deduction is claimed;
5. not receiving a surviving spouse deduction on any other New Jersey property.

*Note: A surviving spouse who is also a veteran may qualify for both deductions.

ACTIVE WARTIME SERVICE PERIOD means military service during one or more of the specific periods listed below. (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.)

**A.	<u>Operation Iraqi Freedom</u>	<u>March 19, 2003 - Ongoing</u>
**B.	<u>Operation Enduring Freedom</u>	<u>Sept. 11, 2001 - Ongoing</u>
**C.	<u>"Joint Guard" Mission - Bosnia & Herzegovina</u>	<u>Dec. 20, 1996 - Ongoing</u>

**D.	"Joint Endeavor" Mission - Bosnia & Herzegovina	Nov. 20, 1995 - Dec. 20, 1996
**E.	"Restore Hope" Mission - Somalia	Dec. 5, 1992 - March 31, 1994
**F.	Operation Desert Shield/Desert Storm Mission	August 2, 1990 - Ongoing
**G.	Panama Peacekeeping Mission	Dec. 20, 1989 - Jan. 31, 1990
**H.	Grenada Peacekeeping Mission	Oct. 23, 1983 - Nov. 21, 1983
**I.	Lebanon Peacekeeping Mission	Sept. 26, 1982 - Dec. 1, 1987
J.	Vietnam Conflict	Dec. 31, 1960 - May 7, 1975
**K.	Lebanon Crisis of 1958	July 1, 1958 - Nov. 1, 1958
L.	Korean Conflict	June 23, 1950 - Jan. 31, 1955
M.	World War II	Sept. 16, 1940 - Dec. 31, 1946
N.	World War I	April 6, 1917 - Nov. 11, 1918

**Note: Peacekeeping Missions require actual service in a combat zone for at least 14 days, unless a service injury was received in a combat zone.

DOCUMENTS REQUIRED

Military Records - A certificate of Honorable Discharge or Release, Form DD214, Military Notification of Death or Certification by U.S. Veteran's Administration.

Surviving Spouse - Military Records as indicated above and the death certificate of the deceased spouse.

Ownership - Deed to the property or Last Will & Testament accompanied with the Surrogate's Certificate.

Residency - New Jersey Driver's License, New Jersey Motor Vehicle Registration, New Jersey Voter Registration card.

VETERAN STATUS

If you need assistance in documenting your veteran status, contact the New Jersey Department of Military and Veterans Affairs at (800) 624-0508.