



Senior Freeze (Property Tax Reimbursement) Program

2021 Eligibility Requirements

Age/Disability

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

- 65 or older on December 31, 2020; **or**
- Actually receiving federal Social Security disability payments (not benefit payments received on behalf of someone else) on or before December 31, 2020, and through December 31, 2021.

Residency

You lived in New Jersey continuously since December 31, 2010, or earlier, as either a homeowner or a renter.

Home Ownership*

Homeowners: You owned and lived in your home since December 31, 2017, or earlier (and you still owned and lived in that home on December 31, 2021).

Mobile Home Owners: You leased a site in a mobile home park where you placed a manufactured or mobile home that you owned since December 31, 2017, or earlier (and still lived in that home/leased the site on December 31, 2021).

Exception: If you moved from one New Jersey property to another and received a reimbursement for your previous residence for the last full year you lived there, you may qualify for an exception. Visit www.nj.gov/treasury/taxation/ptr/ptr2year.shtml for more information.

Property Tax/Site Fees

Homeowners: The 2020 property taxes due on your home must have been paid by June 1, 2021, and the 2021 property taxes must have been paid by June 1, 2022.

Mobile Home Owners: Your site fees must have been paid by December 31 of each year respectively.

Income Limits

Your total annual income (combined if you were married or in a civil union and lived in the same home) for 2020 was \$92,969 or less and for 2021 was \$94,178 or less.

**Life Estate (Life Tenancy).* You are considered the owner of the property if you have life estate rights or hold a lease for 99 years or more. You must include with your application a copy of an official document (e.g., deed, lease, etc.) establishing your right to occupy the property.