HOMESTEAD BENEFIT NEWS

The Division of Taxation will be mailing **2015** Homestead Benefit application packets according to the schedule below. The deadline for filing is **THURSDAY**, **NOVEMBER 30, 2017.**

County	Delivery Expected to Begin
Cape May, Mercer, Ocean	Sept. 16
Monmouth, Somerset, Union	Sept. 19
Hunterdon, Middlesex, Passaic, Sussex	Sept. 21
Camden, Hudson, Morris	Sept. 23
Burlington, Essex, Gloucester, Salem	Sept. 26
Atlantic, Bergen, Cumberland, Warren	Sept. 28

Please do not call about a missing packet until at least one week following the expected delivery date for a particular county.

Using the same delivery schedule as for the printed application packets, the Division will send emails with instructions for downloading the 2015 application packet to homeowners who requested electronic applications.

With very few exceptions, homeowners must file their applications over the Internet or by phone. The application packet contains answers to most questions filers may have. Homeowners should read the instructions in the packet carefully, and if they meet the eligibility requirements, complete the worksheet in the packet before filing. Homeowners who have already sold the home that was their principal residence on Oct. 1, 2015, or who plan to sell should pay particular attention to the packet instructions regarding sale of property to ensure they complete the application correctly.

The Homestead Benefit Internet filing application on the Division of Taxation website (www.njtaxation.org) and automated telephone filing system (1-877-658-2972) will be available 24 hours a day, 7 days a week during the filing period.

Residents should not confuse the Homestead Benefit Program with the Senior Freeze (Property Tax Reimbursement) Program. They are separate property tax relief programs with different eligibility requirements, different applications, and different filing schedules. Applicants can receive benefits under both programs if they qualify. The total amount of property tax relief benefits a homeowner receives, however, cannot exceed the amount of property taxes paid on their principal residence for the same year.

Homeowners may be eligible for the 2015 Homestead Benefit if they met the following conditions:

- Domicile (permanent legal residence) was in New Jersey.
- Owned and occupied a home in New Jersey that was their principal residence on Oct. 1, 2014.
- Had New Jersey gross income for 2015 that was not more than \$150,000 for homeowners who were 65 or older or disabled, and not more than \$75,000 for homeowners who were under age 65 and not disabled. The income limits apply to a single individual, a married/civil union couple living in the same residence, and a married/civil union partner maintaining a residence separate from their spouse/civil union partner.
- The home was subject to local property taxes, and the 2015 property taxes were paid. (The State Budget requires that the benefit amount be calculated using 2006 property taxes.)

Because the State Budget limited eligibility for 2015 benefits for senior/disabled homeowners to those with New Jersey gross income of \$150,000 or less, and for nonsenior/nondisabled homeowners to those with New Jersey gross income of \$75,000 or less, many homeowners will not receive applications for 2015.

Most homeowners will receive their 2015 benefit payment as a credit on a future property tax bill. They can expect to receive a property tax bill or advice copy from their tax collector reflecting the amount of the benefit. Homeowners who indicated when filing that they no longer own the property or those whose principal residence was a unit in a co-op or continuing care retirement community will receive their benefit by check (or direct deposit).

Homestead Benefit (for homeowners):

- To file applications online: www.njtaxation.org
- To file applications by phone: 1-877-658-2972
- To ask questions: 1-888-238-1233 (8:30 a.m. to 5:30 p.m., Monday through Friday, except holidays)
- In-person assistance at Taxation Regional Offices (8:30 a.m. to 4:30 p.m., Monday through Friday, except holidays):

www.state.nj.us/treasury/taxation/ot1.shtml

• Online information:

www.state.nj.us/treasury/taxation/homestead/geninf.shtml

Text Telephone Service (TTY/TDD) for Hearing Impaired Users: 1-800-286-6613 or 609-984-7300

Taxation email address for Homestead Benefit and general tax questions: nj.taxation@treas.state.nj.us