



## **Treasury Encourages Eligible Residents to Apply for Senior Freeze Property Tax Reimbursement Program Before 10/31 Deadline**

*For the First Time, Residents Can Now Apply Online*

The Department of the Treasury would like to remind eligible New Jersey residents that the deadline is approaching to file their applications for the Senior Freeze program, and it's now easier than ever before to apply for property tax reimbursement.

Senior Freeze reimburses qualifying seniors and disabled individuals for increases in property taxes or mobile home park site fees on their principal residences.

New this year, qualifying residents have the option to apply online. The new direct online filing service created by the Department of the Treasury is designed to improve the speed, convenience, and accuracy of the filing process for Senior Freeze recipients. Applicants can access the online filing portal at [njportal.com/taxation/ptr](http://njportal.com/taxation/ptr).

“Thanks to the Senior Freeze program, many seniors across New Jersey do not need to worry about facing property tax increases year after year,” said **State Treasurer Elizabeth Maher Muoio**. “It helps seniors stay in the same communities where they’ve raised families, built careers, and made a lifetime of memories. We urge all senior and disabled homeowners to check their eligibility for the program, and consider taking advantage of the new online filing option.”

The Senior Freeze program is designed to relieve the burden of increasing property taxes for qualified applicants by establishing a base year of eligibility, “freezing” the property tax and comparing that base with any subsequent year. The difference is then refunded by the State annually. In order to qualify for the reimbursement, taxpayers must meet all the eligibility requirements for each year from the base year through the current application year. Eligibility must be continuous, otherwise a new base year must be established.

Residents must meet the following eligibility requirements:

- 65 or older on December 31, 2021;
- Received Social Security benefits on or before December 31, 2021;
- Lived in New Jersey continuously since December 31, 2011, or earlier, as either a homeowner or a renter;
- Owned and lived in their home, or leased a site in a mobile home park where they placed a mobile home, since December 31, 2018, or earlier;
- Paid property taxes or mobile home site fees on time in 2021 and 2022;
- Meet income requirements:

- 2021 – \$94,178 or less; and
- 2022 – \$99,735 or less

Applications for the current 2022 Senior Freeze program were mailed in February to the last address from which taxpayers filed. Anyone who did not receive a booklet should contact the New Jersey Division of Taxation's Senior Freeze Property Tax Reimbursement Information Line for assistance at 1-800-882-6597 (The U.S. Postal Service does not forward application booklets).

The Division of Taxation began issuing payments on July 10 and will continue to do so on an ongoing basis as applications are received. Applicants can check the status/amount of their Senior Freeze reimbursement [online](#).

Other pertinent information on the Senior Freeze program can also be found online:

- [Eligibility Requirements](#)
- [How to Apply](#)
- [Reimbursement Amounts](#)
- [Income Standards](#)

Additionally, a new law passed by the Legislature and signed by Governor Phil Murphy will significantly expand the income limit and simplify the residency requirements for new Senior Freeze program applicants **next year**.

Beginning with the **next year's** filing season, the law:

- Increases the income limit for the program to \$150,000 (currently \$99,735 for 2022); and
- Eliminates the requirement that an applicant must be a New Jersey resident for 10 consecutive years.

The age/disability and three-year homeownership requirements will remain unchanged.

Treasurer Muoio also encourages residents to learn more about the many other New Jersey [property tax relief programs available](#).

