



**State of New Jersey**  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION

Dear Applicant,

We are pleased to introduce the new 2024 State of New Jersey Application for Property Tax Relief for Seniors and Social Security Disability Recipients.

For the first time, New Jersey residents can **apply** for three major property tax relief programs on a **single application – Form PAS-1**. This easy-to-use form is available for seniors as well as homeowners and mobile home owners who are disabled. You can apply for these programs: Property Tax Reimbursement (Senior Freeze); Affordable New Jersey Communities for Homeowners and Renters (ANCHOR); and Stay NJ.

This one-stop application can be used by resident homeowners, mobile home owners and renters age 65 and over – and those who are receiving federal Social Security Disability benefits. It replaces the previous Senior Freeze forms (PTR-1 and PTR-2) and ANCHOR applications. **You will no longer be required to file separate applications** to receive benefits from these State programs. The State will determine which programs you are eligible for and calculate the benefits you are entitled to receive.

You also have the **option to file** the combined application **online**. The advantages of filing online are that you will receive a reference number after filing, and be able to sign up for direct deposit. You can also start the application and finish it on another day without losing any information. Get started by visiting our website at [propertytaxrelief.nj.gov](http://propertytaxrelief.nj.gov).

If you previously received benefits from Senior Freeze, ANCHOR – or both – there are notable changes to this year's application. For Senior Freeze recipients, the application looks different, and the income standards have changed. You also no longer have to include proof of property taxes paid with the application. If you already have a "base year," it will be printed on line 13 for homeowners, or line 21 for mobile home owners.

For Senior Freeze, the total annual income limits are:

- For 2023 – \$163,050 or less, **and**
- For 2024 – \$168,268 or less

For ANCHOR homeowner recipients, you no longer need an Identification Number and PIN to file for benefits. (Eligibility requirements, including income limits, and benefits available for property tax relief programs, are subject to change by the State Budget.)

By late 2025, we will send a letter to combined application filers to explain the Senior Freeze, ANCHOR and Stay NJ benefit amounts calculated for each applicant. We expect to begin distributing benefit payments in the second half of 2025 on a rolling basis. Please note the availability of these programs is subject to annual State Budget appropriations.

If you need help navigating the application process, you can find resources – including frequently asked questions – or check the status of your application on our website.

Sincerely,

A handwritten signature in black ink, appearing to read "Marita R. Sciarrotta".

Marita R. Sciarrotta  
Acting Director  
New Jersey Division of Taxation

# 2024 Form PAS-1

## Application for Property Tax Relief

### For Seniors and Social Security Disability Recipients

#### Introduction

This booklet contains a combined application for New Jersey's property tax relief programs for homeowners and renters age 65 or older and those who were receiving Social Security Disability benefits on December 31, 2024.

**If you are under 65 and not receiving Social Security Disability benefits, do not complete this application.** You will be able to apply for the ANCHOR program in the summer of 2025.

This combined application incorporates the three major programs available to senior and disabled individuals:

- Property Tax Reimbursement (Senior Freeze);
- Affordable New Jersey Communities for Homeowners and Renters (ANCHOR);
- Stay NJ.

There are no longer separate applications for the various programs.

To receive benefits, you must complete the application and submit it with any required documents by October 31, 2025. Once you file, the Division of Taxation will determine which programs you qualify for and the amount of each benefit. **Benefits for all of the programs included in this Property Tax Relief application are subject to State Budget appropriation.**

You may be required to submit documentation **at a later date** to verify your age/disability status, rent, property taxes or P.I.L.O.T. (Payments-in-Lieu-of Tax), and/or mobile home park site fees.

**Prior Senior Freeze Recipients.** You will notice some changes. Not only does the application look different, but the income standards have changed, and you are no longer required to submit proof of property taxes or mobile home park site fees with the application. Since the Division will determine the amount of the benefits received for each program, you will no longer need to calculate your reimbursement.

For homeowners, your "Base Year" property taxes will be preprinted on line 13. For mobile home owners, your "Base Year" property taxes (18% of site fees) will be preprinted on line 21.

**Prior ANCHOR Homeowner Recipients.** You are no longer required to have an Identification Number and PIN to file for benefits.

**Spouse/Civil Union Partner.** Any reference in this booklet to a spouse also refers to a spouse who entered into a valid same-sex marriage in another state or foreign nation and a partner in a civil union (CU) recognized under New Jersey law.

**Impact of State Budget**  
**Eligibility requirements, including income limits, and benefits available for all New Jersey property tax relief programs are subject to change by the State Budget.**

Any changes to the eligibility requirements and benefit amounts for 2024 will not be finalized until the completion of the State Budget, which must be adopted by July 1, 2025.

For updated information on any budgetary changes to these programs, check the Division of Taxation's website at: *propertytaxrelief.nj.gov* or call 1 (800) 323-4400.

## How to File

Eligible applicants can file the 2024 Application for Property Tax Relief online at [propertytaxrelief.nj.gov](https://propertytaxrelief.nj.gov) or by paper, using the form in this booklet.

## When To File

File your application by October 31, 2025. All paper applications postmarked on or before the due date are considered filed on time. Online applications must be submitted by 11:59 p.m., October 31, 2025.

## Eligibility

This combined application is for the three major property tax relief programs available in New Jersey: Property Tax Reimbursement (Senior Freeze), ANCHOR, and Stay NJ. Each program has different eligibility requirements. However, you may be eligible for property tax relief if:

- You met certain income limits; and
- You were a New Jersey resident who lived in the same home for all of 2024 **or** you owned (or rented) and occupied a home in New Jersey that was your principal residence (main home) on October 1, 2024.

For more information about the specific eligibility requirements for each property tax relief program, visit the Division's website at: [propertytaxrelief.nj.gov](https://propertytaxrelief.nj.gov)

**Principal residence (main home)** means a home you occupied as your permanent residence. You are not eligible for a benefit for a vacation home, a "second home," or a property you owned and rented to someone else. If you occupied more than one property in New Jersey, only file the application for the property that was your main home on October 1, 2024.

Residents of condominiums, co-ops, and continuing care retirement facilities who meet the eligibility requirements are also eligible for this benefit.

**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 a copy of an official document (e.g., deed, lease) establishing your right to occupy the property with your application the first time you apply for property tax relief. You do not need to include this documentation every year.

**Property Owned by Trust.** You are considered an eligible owner of a property owned by a trust if you are a beneficiary, or the deed or trust agreement explicitly states that you have a life estate in the property. You must submit a complete copy of the trust agreement and a copy of the deed with your application the first time you apply for property tax relief. You do not need to include this documentation every year.

## Privacy Act Notification

The federal Privacy Act of 1974 requires an agency requesting information from individuals to inform them why the request is being made and how the information is being used.

The Division of Taxation uses your Social Security number primarily to account for and give credit for tax payments. We also use Social Security numbers in the administration and enforcement of all tax laws for which we are responsible. In addition, the Division is required by law to forward an annual list to the Administrative Office of the Courts containing the names, addresses, and Social Security numbers of individuals who file a New Jersey tax return or property tax benefit application. This list will be used to avoid duplication of names on jury lists.

## Completing the Application

**Deceased applicants** see page 11 for instructions.

## 2024 Form PAS-1 instructions

### Social Security Number(s)

Enter your Social Security number or Individual Taxpayer Identification number (ITIN) in the boxes at the top of the application, one digit in each box. If you are married or in a civil union, you must enter the Social Security numbers or ITINs for both of you. **Enter the numbers in the same order they are entered on the NJ-1040** (even if only one spouse holds title to the property) unless you maintained separate main homes on October 1, 2024.

If you (or your spouse) do not have a Social Security number, file Form SS-5 with the Social Security Administration to apply for one. If you are not eligible for a Social Security number, you must file Form W-7 with the Internal Revenue Service to get an individual taxpayer identification number (ITIN) and enter your ITIN in the boxes provided for your Social Security number. If you applied for but have not received an ITIN by the due date, enclose a copy of your federal Form W-7 application with this form.

### County/Municipality Code

Enter the four-digit code for your current residence, one digit in each box, from the table on page 13.

### Name and Address

Print or type your name (last name first), current mailing address, and ZIP Code in the spaces provided. Include your spouse's name unless you are filing separate applications.

**Prior Senior Freeze Recipients.** Your name and mailing address are preprinted on your PAS-1 application. If your mailing address is incorrect, draw a line through it and enter the correct information.

### Address of Main Home on October 1, 2024

Enter the street address and county/municipality code of the New Jersey residence you occupied on October 1, 2024, if it is different from the address at the top of the application.

### Filing Status

**Line 1.** Fill in the oval that corresponds to your filing status on your 2024 New Jersey Income Tax return. Using a filing status that is different than the filing status used on your 2024 return may delay your benefits. If you were not required to file a return, enter the filing status you would have used if you had filed. Fill in only one oval.

**Head of Household.** You can use this filing status if you were unmarried or not a partner in a civil union on the last day of the tax year, and you paid more than one-half of the cost of keeping up a home for yourself and at least one qualifying person. Certain married individuals/civil union partners living apart can file as head of household for New Jersey if they meet the requirements to file as head of household for federal purposes. You may also qualify to file as head of household if you are no longer eligible to file as qualifying widow(er)/surviving CU partner, and you have not remarried or entered into a new civil union.

**Qualifying Widow(er)/Surviving CU Partner.** You may be eligible to use this filing status for 2024 only if your spouse died in either 2022 or 2023, and you meet the other requirements to file as qualifying widow(er) for federal purposes.

**Married/CU Partner, Filing Separately.** If you filed your 2024 New Jersey Resident Income Tax return as "married/CU partner, filing separate return," you must indicate whether

on October 1, 2024, you and your spouse maintained the same or separate residences.

*Separate Residences.* If you each maintained a separate residence, you should file separate applications and fill in the oval for filing status E, “Married/CU Partner, filing separately: each maintains separate residence.”

*Same Residence.* If you both maintained the same residence, you must file one application and fill in the oval for filing status F, “Married/CU Partner, filing separately: both maintain same residence.”

## Age and Disability Status

**Line 2.** Enter your **birth year** in the boxes on the application, one digit in each box. If you are married or in a civil union, you must enter the birth years of both spouses unless you maintained separate residences on October 1, 2024.

**Line 3a.** Indicate whether you were actually receiving federal Social Security disability benefit payments on or before December 31, 2023. You do not qualify if you (or your spouse) were receiving those benefits on behalf of someone else. Fill in the appropriate ovals.

**Line 3b.** Indicate whether you were actually receiving federal Social Security disability benefit payments on or before December 31, 2024. You do not qualify if you (or your spouse) were receiving those benefits on behalf of someone else. Fill in the appropriate ovals.

## Residency Information

**Line 4a.** Fill in the “Yes” oval if you owned (or rented) and lived in the same main home in New Jersey for the entire year from January 1, 2024, through December 31, 2024. Then continue with line 4b. If “No,” skip line 4b and continue with line 5a.

**Residents of co-ops, mutual housing organizations, and continuing care retirement facilities** who changed units within the same facility in 2024, fill in the “Yes” oval.

**Line 4b.** If you answered “Yes” at line 4a, fill in the appropriate oval to indicate your residency status for all of 2024. Fill in only one oval.

*Homeowner.* If you owned your main home, fill in this oval and continue with Schedule I.

*Mobile Home Owner.* If you occupied and leased a site in a mobile home park on which you placed a manufactured or mobile home that you owned as your main home, fill in this oval and continue with Schedule II.

*Renter.* If you rented your main home, fill in this oval and continue with the Signature section to complete your application.

**Line 5a.** Complete line 5a only if you answered “No” at line 4a. Fill in the “Yes” oval if you owned (or rented) and lived in a home in New Jersey that was your main home on **October 1, 2024**. Then continue with line 5b. If “No,” you are not eligible for property tax relief benefits. **Do not file this application.**

**Line 5b.** If you answered “Yes” at line 5a, fill in the appropriate oval to indicate your residency status on October 1, 2024.

*Homeowner.* If you owned your main home, fill in this oval and continue with Schedule III.

*Mobile Home Owner.* If you occupied and leased a site in a mobile home park on which you placed a manufactured or mobile home that you owned as your main home, fill in this oval and continue with the Signature section to complete your application.

*Renter.* If you rented your main home, fill in this oval and continue with the Signature section to complete your application.



## Schedule I - Homeowners

Complete this schedule only if you answered “Yes” at line 4a and indicated you were a homeowner at line 4b. Do not complete this schedule if you were a mobile home owner or renter.

**Line 6.** Fill in the “Yes” oval if the home you are applying for is the same home for which you filed for the ANCHOR benefit last year. If you are unsure if you filed for the ANCHOR benefit last year or have moved since filing, fill in “No.”

**Line 7.** Fill in the “Yes” oval if you owned and lived continuously in the same home for which you are claiming benefits since December 31, 2020, or earlier. Otherwise, fill in “No.”

**Line 8.** Fill in the “Yes” oval if you moved to your current home between January 1, 2021, and December 31, 2022. Otherwise, fill in “No.”

**Line 9.** If you lived in a co-op or continuing care retirement facility, enter the name of the building or facility and fill in the appropriate oval.

**Line 10a.** Fill in the “Yes” oval only if you owned the property that was your main home with someone who was not your spouse — even if the other owners did not live there. For example, you and your sister owned the home you lived in. If you (and your spouse) were the sole owners, fill in “No.”

**Line 10b.** If you answered “Yes” at line 10a, enter the share (percentage) of the property you (and your spouse) owned.

*Example:* You and your spouse owned a home with your sister. Your sister did not live with you, and you and your spouse paid all the property taxes. You must enter 50% at line 10b of your application because you and your spouse owned only one-half (50%) of

the property. If your sister also is eligible, she must file a separate application.

**Line 11a.** Fill in the “Yes” oval if your main home was a unit in a multi-unit property that you owned. For example, you owned a property consisting of four residential units and you occupied one of the units as your main home. If the property is not a multi-unit property, fill in “No.”

“Unit of residential property” means a single, separate dwelling unit that includes complete, independent living facilities for one or more persons. This unit must contain permanent provisions for living, sleeping, eating, cooking, and sanitation, with access to a separate kitchen and bathroom.

**Residents of condominium complexes, co-ops, and continuing care retirement facilities** are not considered to be living in multi-unit properties and should fill in “No.”

**Line 11b.** If you answered “Yes” at line 11a, enter the share (percentage) of the property that you (and your spouse) used as your main home.

*Example:* You owned a four-unit property. The units are equal in size, and one of the units was your main home. You occupied one-fourth (25%) of the property as your main home. Enter 25% at line 11b.

**You do not qualify for property tax relief benefits if the property you own:**

- Consists of more than four units, even if it also includes a residential unit you used as your main home; or
- Contains more than one commercial unit, even if it also includes a residential unit you used as your main home.

## Property Taxes

**Line 12a.** Enter the block and lot numbers of your main home for all of 2024. Include

qualifier if applicable (condominiums only). You can get this information from your current property tax bill or your local tax collector.

**Example:** Block 3105.62 Lot 14.3

Block 

	3	1	0	5
--	---	---	---	---

 . 

6	2		
---	---	--	--

  
Lot 

			1	4
--	--	--	---	---

 . 

3			
---	--	--	--

**Line 12b.** Fill in the “Yes” oval if the property spans more than one lot or is located in more than one municipality, or if you were billed for property taxes on any other nearby unoccupied lots that you use for residential purposes (e.g., an empty lot used as a yard, a lot with a garage or parking space). Otherwise, fill in “No.” Include taxes billed on the additional lots on lines 13 and 14.

**Line 13, 14, and 15.** If you owned your home with someone who was not your spouse, or you lived in a multi-unit property, use the percentage entered at line 10b or 11b to calculate your proportionate share of the property taxes and P.I.L.O.T.

**Line 13.** Enter your total property taxes billed for your main home in New Jersey for 2023. Include amounts for any additional lots indicated at line 12b. Do not include any amounts billed under a P.I.L.O.T. agreement on this line.

**Prior Senior Freeze recipients.** Line 13 has been preprinted with your “Base Year” property taxes. If the amount is incorrect, draw a line through it and enter the correct amount in the space to the left of the boxes. If there is no amount, enter the correct amount in the boxes.

**Line 14.** Enter your total property taxes billed for your main home in New Jersey for 2024. Include amounts for any additional lots indicated at line 12b. Do not include any amounts billed under a P.I.L.O.T. agreement on this line.

**Disabled Veteran.** If you (or your spouse) are a totally and permanently disabled veteran who received a 100% exemption from local property taxes in 2024, you are not eligible for property tax relief benefits, even if a portion of the property was rented to a tenant and property taxes were paid on the rented portion.

**Line 15a.** If you had a P.I.L.O.T. agreement with your municipality during 2024, fill in the “Yes” oval and continue with line 15b. If “No,” continue with line 16.

**Line 15b.** If you answered “Yes” at line 15a, enter your amount of P.I.L.O.T. due to your municipality for 2024.

## Income

To calculate the income to report on lines 16 and 17, complete Worksheets A and B using information from your 2023 and 2024 Forms NJ-1040, SSA-1099, and any other relevant documents.

If you are not required to file Form NJ-1040, complete Worksheet A and Worksheet B with amounts you would have reported if you did file the return. For more information, see the NJ-1040, Resident Income Tax Return, instructions at [www.nj.gov/treasury/taxation/pdf/current/1040i.pdf](http://www.nj.gov/treasury/taxation/pdf/current/1040i.pdf)

**Line 16.** Enter your 2023 total income from Worksheet A, line e.

**Line 17.** Enter your 2024 total income from Worksheet B, line e.

## Worksheet A and Worksheet B

Use the amounts from the appropriate year on the corresponding worksheets.

Spouses who filed separately but maintained the same main home must enter combined income.

## 2024 Form PAS-1 instructions

If you and your spouse were living apart and you did not have access to or receive support from your spouse's income, include only your own income on the worksheets.

If your spouse died in 2023 or 2024, include only your own income on the worksheet for that year. For more information, see Deceased Applicants on page 11.

**Line a.** Enter the amount from line 27, Form NJ-1040.

**Line b.** Enter the amount from line 16b, Form NJ-1040. Do not include any amounts from line 16a.

**Line c.** Include the following:

- The amount from line 20b, Form NJ-1040. This is the portion of the total distribution that was not reported on line 20a. Do not include any amounts from line 20a.
- Any amounts received as a total and permanent disability pension before you reached age 65. (This amount is not reported on Form NJ-1040.)
- The amount of any qualified distribution from a Roth IRA **or** the amount rolled over from a Roth IRA to another Roth IRA. (These amounts are not reported on Form NJ-1040.)

**Line d.** Enter the total amount of Social Security benefits (including Medicare Part B premiums) from Box 5 of Form SSA-1099.

### Worksheet A 2023 Income

a.	New Jersey total income .....	_____
b.	Tax-exempt interest income	_____
c.	Excludable pension, annuity, IRA distributions/withdrawals, and Roth IRA rollovers ..	_____
d.	Social Security Benefits.....	_____
e.	2023 total income (Add lines a–d) Enter on line 16, Form PAS-1 .....	_____

### Worksheet B 2024 Income

a.	New Jersey total income .....	_____
b.	Tax-exempt interest income	_____
c.	Excludable pension, annuity, IRA distributions/withdrawals, and Roth IRA rollovers ..	_____
d.	Social Security Benefits.....	_____
e.	2024 total income (Add lines a–d) Enter on line 17, Form PAS-1 .....	_____

## Schedule II - Mobile Home Owners

Complete this schedule only if you answered "Yes" at line 4a and indicated you were a mobile home owner at line 4b. Do not complete this schedule if you were a homeowner or renter.

**Line 18.** Fill in the "Yes" oval if you owned and lived in a mobile home on the same site as the site you occupied on December 31, 2020, or earlier. Otherwise, fill in "No."

**Line 19.** Fill in the "Yes" oval if you moved to your current home between January 1, 2021, and December 31, 2022. Otherwise, fill in "No."

**Line 20a.** Fill in the "Yes" oval only if you occupied the property that was your main home with someone who was not your spouse and



shared site fees with them. If you (and your spouse) were the sole occupant(s), fill in “No.”

**Line 20b.** If you answered “Yes” at line 20a, enter your share (percentage) of the site fees.

**Line 21 and Line 22.** For mobile home owners, property taxes are 18% of the annual site fees due to the owner of the mobile home park. If you lived with someone who was not your spouse and shared the site fees with them, use the percentage entered at line 20b to calculate your proportionate share of the site fees.

**Line 21.** Multiply the amount of your site fees due for 2023 by 18% (0.18) and enter the result in the boxes at line 21.

**Prior Senior Freeze recipients.** Line 21 has been preprinted with your “Base Year” property taxes (18% of site fees). If the amount is incorrect, draw a line through it and enter the correct amount in the space to the left of the boxes. If there is no amount, enter the correct amount in the boxes.

**Line 22.** Multiply the amount of your site fees due for 2024 by 18% (0.18) and enter the result in the boxes at line 22.

## Income

To calculate the income to report on lines 23 and 24, complete Worksheets C and D using information from your 2023 and 2024 Forms NJ-1040, SSA-1099, and any other relevant documents.

If you are not required to file Form NJ-1040, complete Worksheet C and Worksheet D with amounts you would have reported if you did file the return. For more information, see the NJ-1040, Resident Income Tax Return, instructions at [www.nj.gov/treasury/taxation/pdf/current/1040i.pdf](http://www.nj.gov/treasury/taxation/pdf/current/1040i.pdf)

**Line 23.** Enter your 2023 total income from Worksheet C, line e.

**Line 24.** Enter your 2024 total income from Worksheet D, line e.

## Worksheet C and Worksheet D

Use the amounts from the appropriate year on the corresponding worksheets.

Spouses who filed separately but maintained the same main home must enter combined income.

If you and your spouse were living apart and you did not have access to or receive support from your spouse’s income, include only your own income on the worksheets.

If your spouse died in 2023 or 2024, include only your own income on the worksheet for that year. For more information, see Deceased Applicants on page 11.

**Line a.** Enter the amount from line 27, Form NJ-1040.

**Line b.** Enter the amount from line 16b, Form NJ-1040. Do not include any amounts from line 16a.

**Line c.** Include the following:

- The amount from line 20b, Form NJ-1040. This is the portion of the total distribution that was not reported on line 20a. Do not include any amounts from line 20a.
- Any amounts received as a total and permanent disability pension before you reached age 65. (This amount is not reported on Form NJ-1040.)
- The amount of any qualified distribution from a Roth IRA **or** the amount rolled over from a Roth IRA to another Roth IRA. (These amounts are not reported on Form NJ-1040.)

**Line d.** Enter the total amount of Social Security benefits (including Medicare Part B premiums) from Box 5 of Form SSA-1099.

Worksheet C

2023 Income

a.

New Jersey total income .....

b.

Tax-exempt interest income

c.

Excludable pension, annuity,  
IRA distributions/withdrawals,  
and Roth IRA rollovers..

d.

Social Security Benefits.....

e.

2023 total income (Add  
lines a–d) Enter on  
line 23, Form PAS-1 .....

Worksheet D

2024 Income

a.

New Jersey total income .....

b.

Tax-exempt interest income

c.

Excludable pension, annuity,  
IRA distributions/withdrawals,  
and Roth IRA rollovers..

d.

Social Security Benefits.....

e.

2024 total income (Add  
lines a–d) Enter on  
line 24, Form PAS-1 .....

Schedule III - Certain Homeowners

Complete this schedule only if you answered “Yes” at line 5a and indicated you were a homeowner at line 5b. Do not complete this schedule if you were a mobile home owner or renter.

**Line 25.** Fill in the “Yes” oval if the home you are applying for is the same home for which you filed for the ANCHOR benefit last year. If you are unsure if you filed for the ANCHOR benefit last year or have moved since filing, fill in “No.”

**Line 26.** If you lived in a co-op or continuing care retirement facility, enter the name of the building or facility and fill in the appropriate oval.

**Line 27a.** Fill in the “Yes” oval only if you owned the property that was your main home

with someone who was not your spouse — even if the other owners did not live there. For example, you and your sister owned the home you lived in. If you (and your spouse) were the sole owners, fill in “No.”

**Line 27b.** If you answered “Yes” at line 27a, enter the share (percentage) of the property you (and your spouse) owned.

*Example:* You and your spouse owned a home with your sister. Your sister did not live with you, and you and your spouse paid all the property taxes. You must enter 50% at line 27b of your application because you and your spouse owned only one-half (50%) of the property. If your sister also is eligible, she must file a separate application.

**Line 28a.** Fill in the “Yes” oval if your main home was a unit in a multi-unit property that you owned. For example, you owned a property consisting of four residential units and you occupied one of the units as your main home. If the property is not a multi-unit property, fill in “No.”

“Unit of residential property” means a single, separate dwelling unit that includes complete, independent living facilities for one or more persons. This unit must contain permanent provisions for living, sleeping, eating, cooking, and sanitation, with access to a separate kitchen and bathroom.

**Residents of condominium complexes, co-ops, and continuing care retirement facilities** are not considered to be living in multi-unit properties and should fill in “No.”

**Line 28b.** If you answered “Yes” at line 28a, enter the share (percentage) of the property that you (and your spouse) used as your main home.

*Example:* You owned a four-unit property. The units are equal in size, and one of the units was your main home. You occupied one-fourth

(25%) of the property as your main home. Enter 25% at line 28b.

**You do not qualify for property tax relief benefits if the property you own:**

- Consists of more than four units, even if it also includes a residential unit you used as your main home; or
- Contains more than one commercial unit, even if it also includes a residential unit you used as your main home.

**Line 29.** Enter the block and lot numbers of your main home on October 1, 2024. Include qualifier if applicable (condominiums only). You can get this information from the property tax bill or tax collector.

**Example:** Block 3105.62 Lot 14.3

Block 

	3	1	0	5
--	---	---	---	---

 . 

6	2		
---	---	--	--

  
 Lot 

			1	4
--	--	--	---	---

 . 

3			
---	--	--	--

## Signature

Signatures and the date must be in blue or black ink. The signatures on the application must be original; photocopied signatures are not acceptable. We cannot process an application without the proper signatures and will return it to you. This can delay your payments.

## Daytime Phone Number and/or Email

**Address.** Providing your daytime phone number and/or email address may help us process your application if we have questions. If you are filing a joint application, you can enter either your or your spouse's daytime phone number and/or email address.

**Tax Preparers.** Anyone who prepares an application for a fee must sign the application as a "Paid Preparer" and enter their Social Security number or federal preparer tax identification number. Include the company or corporation name and federal identification number if applicable. A tax preparer who fails to sign the application or provide a tax

identification number may incur a \$25 penalty for each omission. Someone who prepares your application but does not charge you should not sign your application.

## Where to Send Your Application

When you have completed and signed your application, use the envelope provided in the booklet to mail the application and required documentation to:

NJ Division of Taxation  
 Revenue Processing Center  
 Property Tax Relief Programs  
 PO Box 635  
 Trenton, NJ 08646-0635

Send only one application per envelope, even if several people in the same house (e.g., multiple owners) are filing applications.

## Deceased Applicants

If a person met the eligibility requirements but died before filing an application, either the surviving spouse or a personal representative (executor or administrator of an estate, or anyone who is in charge of the decedent's personal property) can file the application. Follow the instructions to ensure that we issue the benefit payments correctly.

## Name and Address

*Widow(er)/surviving civil union partner.* If your spouse died during 2023 or after, you must:

- Enter **only** your name on this application, even if your filing status is married/CU couple, filing joint return or married/CU partner or filing separately: both maintain **same** residence; and
- Enclose copies of the death certificate and your Social Security card.

*Personal Representative.* If you are filing on behalf of an eligible applicant who died on or after October 1, 2024, you must:

## 2024 Form PAS-1 instructions

- Enter the deceased person's last name, followed by "estate of" and the decedent's first name; and
- Enter the current mailing address; and
- Enclose a copy of the death certificate.

### Income

*Widow(er)/surviving civil union partner*

**If your spouse died in 2023**, report only your own income for 2023, even if you filed a joint NJ-1040.

**If your spouse died in 2024**, report your joint income for 2023. Report only your own income for 2024, even if you filed a joint NJ-1040.

*Personal Representative*

**If the applicant died in 2023**, do not file this application even if you filed an NJ-1040. The decedent is not eligible.

**If the applicant died on or after October 1, 2024**, report the income for all of 2023 and 2024. (If the applicant died prior to October 1, 2024, the decedent is not eligible.)

### Signatures

*Personal Representative.* A personal representative filing on behalf of a deceased applicant must sign in their official capacity. If it is a joint application, the surviving spouse must also sign.

*No Personal Representative.* If filing a joint application when there is no personal representative for the deceased applicant, the spouse signs the application and writes "Filing as Surviving Spouse" or "Filing as Surviving Civil Union Partner" in the Signature section. If there is no personal representative and no surviving spouse, the person in charge of the decedent's property must file and sign as "personal representative."

**Check the box above the signature line and enclose a copy of the decedent's death certificate.**

Payments will be issued in the name of the widow(er)/surviving civil union partner or the name of the estate entered on the form. Payments cannot be issued in the name of the executor, administrator, or personal representative.

## 2024 County/Municipality Codes

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<b>Municipality</b>	<b>Code</b>	<b>Municipality</b>	<b>Code</b>	<b>Municipality</b>	<b>Code</b>
<b>ATLANTIC COUNTY</b>		Hasbrouck Heights Bor.	0225	Bordentown Township	0304
Absecon City	0101	Haworth Borough	0226	Burlington City	0305
Atlantic City	0102	Hillsdale Borough	0227	Burlington Township	0306
Brigantine City	0103	Ho-Ho-Kus Borough	0228	Chesterfield Township	0307
Buena Borough	0104	Leonia Borough	0229	Cinnaminson Township	0308
Buena Vista Township	0105	Little Ferry Borough	0230	Delanco Township	0309
Corbin City	0106	Lodi Borough	0231	Delran Township	0310
Egg Harbor City	0107	Lyndhurst Township	0232	Eastampton Township	0311
Egg Harbor Township	0108	Mahwah Township	0233	Edgewater Park Township	0312
Estell Manor City	0109	Maywood Borough	0234	Evesham Township	0313
Folsom Borough	0110	Midland Park Borough	0235	Fieldsboro Borough	0314
Galloway Township	0111	Montvale Borough	0236	Florence Township	0315
Hamilton Township	0112	Moonachie Borough	0237	Hainesport Township	0316
Hammonton Town	0113	New Milford Borough	0238	Lumberton Township	0317
Linwood City	0114	North Arlington Borough	0239	Mansfield Township	0318
Longport Borough	0115	Northvale Borough	0240	Maple Shade Township	0319
Margate City	0116	Norwood Borough	0241	Medford Township	0320
Mullica Township	0117	Oakland Borough	0242	Medford Lakes Borough	0321
Northfield City	0118	Old Tappan Borough	0243	Moorestown Township	0322
Pleasantville City	0119	Oradell Borough	0244	Mount Holly Township	0323
Port Republic City	0120	Palisades Park Borough	0245	Mount Laurel Township	0324
Somers Point City	0121	Paramus Borough	0246	Mount Laurel Township	0324
Ventnor City	0122	Park Ridge Borough	0247	New Hanover Township	0325
Weymouth Township	0123	Ramsey Borough	0248	North Hanover Township	0326
<b>BERGEN COUNTY</b>		Ridgefield Borough	0249	Palmyra Borough	0327
Allendale Borough	0201	Ridgefield Park Village	0250	Pemberton Borough	0328
Alpine Borough	0202	Ridgewood Village	0251	Pemberton Township	0329
Bergenfield Borough	0203	River Edge Borough	0252	Riverside Township	0330
Bogota Borough	0204	River Vale Township	0253	Riverton Borough	0331
Carlstadt Borough	0205	Rochelle Park Township	0254	Shamong Township	0332
Cliffside Park Borough	0206	Rockleigh Borough	0255	Southampton Township	0333
Closter Borough	0207	Rutherford Borough	0256	Springfield Township	0334
Cresskill Borough	0208	Saddle Brook Township	0257	Tabernacle Township	0335
Demarest Borough	0209	Saddle River Borough	0258	Washington Township	0336
Dumont Borough	0210	South Hackensack Twp.	0259	Westampton Township	0337
East Rutherford Borough	0212	Teaneck Township	0260	Willingboro Township	0338
Edgewater Borough	0213	Tenaflly Borough	0261	Woodland Township	0339
Elmwood Park Borough	0211	Teterboro Borough	0262	Wrightstown Borough	0340
Emerson Borough	0214	Upper Saddle River Bor.	0263	<b>CAMDEN COUNTY</b>	
Englewood City	0215	Waldwick Borough	0264	Audubon Borough	0401
Englewood Cliffs Borough	0216	Wallington Borough	0265	Audubon Park Borough	0402
Fair Lawn Borough	0217	Washington Township	0266	Barrington Borough	0403
Fairview Borough	0218	Westwood Borough	0267	Bellmawr Borough	0404
Fort Lee Borough	0219	Woodcliff Lake Borough	0268	Berlin Borough	0405
Franklin Lakes Borough	0220	Wood-Ridge Borough	0269	Berlin Township	0406
Garfield City	0221	Wyckoff Township	0270	Brooklawn Borough	0407
Glen Rock Borough	0222	<b>BURLINGTON COUNTY</b>		Camden City	0408
Hackensack City	0223	Bass River Township	0301	Cherry Hill Township	0409
Harrington Park Borough	0224	Beverly City	0302	Chesilhurst Borough	0410
		Bordentown City	0303		



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Municipality	Code	Municipality	Code	Municipality	Code
Clementon Borough	0411	Greenwich Township	0606	Swedesboro Borough	0817
Collingswood Borough	0412	Hopewell Township	0607	Washington Township	0818
Gibbsboro Borough	0413	Lawrence Township	0608	Wenonah Borough	0819
Gloucester City	0414	Maurice River Township	0609	West Deptford Township	0820
Gloucester Township	0415	Millville City	0610	Westville Borough	0821
Haddon Township	0416	Shiloh Borough	0611	Woodbury City	0822
Haddonfield Borough	0417	Stow Creek Township	0612	Woodbury Heights Borough	0823
Haddon Heights Borough	0418	Upper Deerfield Township	0613	Woolwich Township	0824
Hi-Nella Borough	0419	Vineland City	0614		
Laurel Springs Borough	0420			<b>HUDSON COUNTY</b>	
Lawnside Borough	0421	<b>ESSEX COUNTY</b>		Bayonne City	0901
Lindenwold Borough	0422	Belleville Township	0701	East Newark Borough	0902
Magnolia Borough	0423	Bloomfield Township	0702	Guttenberg Town	0903
Merchantville Borough	0424	Caldwell Borough Township	0703	Harrison Town	0904
Mount Ephraim Borough	0425	Cedar Grove Township	0704	Hoboken City	0905
Oaklyn Borough	0426	East Orange City	0705	Jersey City	0906
Pennsauken Township	0427	Essex Fells Township	0706	Kearny Town	0907
Pine Hill Borough	0428	Fairfield Township	0707	North Bergen Township	0908
Runnemede Borough	0430	Glen Ridge Borough	0708	Secaucus Town	0909
Somerdale Borough	0431	Irvington Township	0709	Union City	0910
Stratford Borough	0432	Livingston Township	0710	Weehawken Township	0911
Tavistock Borough	0433	Maplewood Township	0711	West New York Town	0912
Voorhees Township	0434	Millburn Township	0712		
Waterford Township	0435	Montclair Township	0713	<b>HUNTERDON COUNTY</b>	
Winslow Township	0436	Newark City	0714	Alexandria Township	1001
Woodlynne Borough	0437	North Caldwell Borough	0715	Bethlehem Township	1002
		Nutley Township	0716	Bloomsbury Borough	1003
<b>CAPE MAY COUNTY</b>		Orange City	0717	Califon Borough	1004
Avalon Borough	0501	Roseland Borough	0718	Clinton Town	1005
Cape May City	0502	South Orange Village Twp.	0719	Clinton Township	1006
Cape May Point Borough	0503	Verona Township	0720	Delaware Township	1007
Dennis Township	0504	West Caldwell Township	0721	East Amwell Township	1008
Lower Township	0505	West Orange Township	0722	Flemington Borough	1009
Middle Township	0506			Franklin Township	1010
North Wildwood City	0507	<b>GLOUCESTER COUNTY</b>		Frenchtown Borough	1011
Ocean City	0508	Clayton Borough	0801	Glen Gardner Borough	1012
Sea Isle City	0509	Deptford Township	0802	Hampton Borough	1013
Stone Harbor Borough	0510	East Greenwich Township	0803	High Bridge Borough	1014
Upper Township	0511	Elk Township	0804	Holland Township	1015
West Cape May Borough	0512	Franklin Township	0805	Kingwood Township	1016
West Wildwood Borough	0513	Glassboro Borough	0806	Lambertville City	1017
Wildwood City	0514	Greenwich Township	0807	Lebanon Borough	1018
Wildwood Crest Borough	0515	Harrison Township	0808	Lebanon Township	1019
Woodbine Borough	0516	Logan Township	0809	Milford Borough	1020
		Mantua Township	0810	Raritan Township	1021
<b>CUMBERLAND COUNTY</b>		Monroe Township	0811	Readington Township	1022
Bridgeton City	0601	National Park Borough	0812	Stockton Borough	1023
Commercial Township	0602	Newfield Borough	0813	Tewksbury Township	1024
Deerfield Township	0603	Paulsboro Borough	0814	Union Township	1025
Downe Township	0604	Pitman Borough	0815	West Amwell Township	1026
Fairfield Township	0605	South Harrison Township	0816		

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<b>Municipality</b>	<b>Code</b>	<b>Municipality</b>	<b>Code</b>	<b>Municipality</b>	<b>Code</b>
<b>MERCER COUNTY</b>		Colts Neck Township	1310	Chester Borough	1406
East Windsor Township	1101	Deal Borough	1311	Chester Township	1407
Ewing Township	1102	Eatontown Borough	1312	Denville Township	1408
Hamilton Township	1103	Englishtown Borough	1313	Dover Town	1409
Hightstown Borough	1104	Fair Haven Borough	1314	East Hanover Township	1410
Hopewell Borough	1105	Farmingdale Borough	1315	Florham Park Borough	1411
Hopewell Township	1106	Freehold Borough	1316	Hanover Township	1412
Lawrence Township	1107	Freehold Township	1317	Harding Township	1413
Pennington Borough	1108	Hazlet Township	1318	Jefferson Township	1414
Princeton	1114	Highlands Borough	1319	Kinnelon Borough	1415
Robbinsville Township	1112	Holmdel Township	1320	Lincoln Park Borough	1416
Trenton City	1111	Howell Township	1321	Long Hill Township	1430
West Windsor Township	1113	Interlaken Borough	1322	Madison Borough	1417
<b>MIDDLESEX COUNTY</b>		Keansburg Borough	1323	Mendham Borough	1418
Carteret Borough	1201	Keyport Borough	1324	Mendham Township	1419
Cranbury Township	1202	Lake Como Borough	1346	Mine Hill Township	1420
Dunellen Borough	1203	Little Silver Borough	1325	Montville Township	1421
East Brunswick Township	1204	Loch Arbour Village	1326	Morris Plains Borough	1423
Edison Township	1205	Long Branch City	1327	Morris Township	1422
Helmetta Borough	1206	Manalapan Township	1328	Morristown Town	1424
Highland Park Borough	1207	Manasquan Borough	1329	Mountain Lakes Borough	1425
Jamesburg Borough	1208	Marlboro Township	1330	Mt. Arlington Borough	1426
Metuchen Borough	1209	Matawan Borough	1331	Mt. Olive Township	1427
Middlesex Borough	1210	Middletown Township	1332	Netcong Borough	1428
Milltown Borough	1211	Millstone Township	1333	Parsippany-Troy Hills Twp.	1429
Monroe Township	1212	Monmouth Beach Borough	1334	Pequannock Township	1431
New Brunswick City	1213	Neptune City Borough	1336	Randolph Township	1432
North Brunswick Township	1214	Neptune Township	1335	Riverdale Borough	1433
Old Bridge Township	1215	Ocean Township	1337	Rockaway Borough	1434
Perth Amboy City	1216	Oceanport Borough	1338	Rockaway Township	1435
Piscataway Township	1217	Red Bank Borough	1339	Roxbury Township	1436
Plainsboro Township	1218	Roosevelt Borough	1340	Victory Gardens Borough	1437
Sayreville Borough	1219	Rumson Borough	1341	Washington Township	1438
South Amboy City	1220	Sea Bright Borough	1342	Wharton Borough	1439
South Brunswick Township	1221	Sea Girt Borough	1343	<b>OCEAN COUNTY</b>	
South Plainfield Borough	1222	Shrewsbury Borough	1344	Barnegat Township	1501
South River Borough	1223	Shrewsbury Township	1345	Barnegat Light Borough	1502
Spotswood Borough	1224	Spring Lake Borough	1347	Bay Head Borough	1503
Woodbridge Township	1225	Spring Lake Heights Bor.	1348	Beach Haven Borough	1504
<b>MONMOUTH COUNTY</b>		Tinton Falls Borough	1349	Beachwood Borough	1505
Aberdeen Township	1301	Union Beach Borough	1350	Berkeley Township	1506
Allenhurst Borough	1302	Upper Freehold Township	1351	Brick Township	1507
Allentown Borough	1303	Wall Township	1352	Eagleswood Township	1509
Asbury Park City	1304	West Long Branch Borough	1353	Harvey Cedars Borough	1510
Atlantic Highlands Borough	1305	<b>MORRIS COUNTY</b>		Island Heights Borough	1511
Avon-by-the-Sea Borough	1306	Boonton Town	1401	Jackson Township	1512
Belmar Borough	1307	Boonton Township	1402	Lacey Township	1513
Bradley Beach Borough	1308	Butler Borough	1403	Lakehurst Borough	1514
Brielle Borough	1309	Chatham Borough	1404	Lakewood Township	1515
		Chatham Township	1405	Lavallette Borough	1516

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Municipality	Code
Little Egg Harbor Township	1517
Long Beach Township	1518
Manchester Township	1519
Mantoloking Borough	1520
Ocean Gate Borough	1522
Ocean Township	1521
Pine Beach Borough	1523
Plumsted Township	1524
Point Pleasant Borough	1525
Pt. Pleasant Beach Borough	1526
Seaside Heights Borough	1527
Seaside Park Borough	1528
Ship Bottom Borough	1529
South Toms River Borough	1530
Stafford Township	1531
Surf City Borough	1532
Toms River Township	1508
Tuckerton Borough	1533

### PASSAIC COUNTY

Bloomington Borough	1601
Clifton City	1602
Haledon Borough	1603
Hawthorne Borough	1604
Little Falls Township	1605
North Haledon Borough	1606
Passaic City	1607
Paterson City	1608
Pompton Lakes Borough	1609
Prospect Park Borough	1610
Ringwood Borough	1611
Totowa Borough	1612
Wanaque Borough	1613
Wayne Township	1614
West Milford Township	1615
Woodland Park Borough	1616

### SALEM COUNTY

Alloway Township	1701
Carneys Point Township	1702
Elmer Borough	1703
Elsinboro Township	1704
Lower Alloways Creek Twp.	1705
Mannington Township	1706
Oldmans Township	1707
Penns Grove Borough	1708
Pennsville Township	1709
Pilesgrove Township	1710
Pittsgrove Township	1711
Quinton Township	1712

Municipality	Code
Salem City	1713
Upper Pittsgrove Township	1714
Woodstown Borough	1715

### SOMERSET COUNTY

Bedminster Township	1801
Bernards Township	1802
Bernardsville Borough	1803
Bound Brook Borough	1804
Branchburg Township	1805
Bridgewater Township	1806
Far Hills Borough	1807
Franklin Township	1808
Green Brook Township	1809
Hillsborough Township	1810
Manville Borough	1811
Millstone Borough	1812
Montgomery Township	1813
North Plainfield Borough	1814
Peapack & Gladstone Bor.	1815
Raritan Borough	1816
Rocky Hill Borough	1817
Somerville Borough	1818
South Bound Brook Bor.	1819
Warren Township	1820
Watchung Borough	1821

### SUSSEX COUNTY

Andover Borough	1901
Andover Township	1902
Branchville Borough	1903
Byram Township	1904
Frankford Township	1905
Franklin Borough	1906
Fredon Township	1907
Green Township	1908
Hamburg Borough	1909
Hampton Township	1910
Hardyston Township	1911
Hopatcong Borough	1912
Lafayette Township	1913
Montague Township	1914
Newton Town	1915
Ogdensburg Borough	1916
Sandyston Township	1917
Sparta Township	1918
Stanhope Borough	1919
Stillwater Township	1920
Sussex Borough	1921
Vernon Township	1922

Municipality	Code
Walpack Township	1923
Wantage Township	1924

### UNION COUNTY

Berkeley Heights Township	2001
Clark Township	2002
Cranford Township	2003
Elizabeth City	2004
Fanwood Borough	2005
Garwood Borough	2006
Hillside Township	2007
Kenilworth Borough	2008
Linden City	2009
Mountainside Borough	2010
New Providence Borough	2011
Plainfield City	2012
Rahway City	2013
Roselle Borough	2014
Roselle Park Borough	2015
Scotch Plains Township	2016
Springfield Township	2017
Summit City	2018
Union Township	2019
Westfield Town	2020
Winfield Township	2021

### WARREN COUNTY

Allamuchy Township	2101
Alpha Borough	2102
Belvidere Town	2103
Blairstown Township	2104
Franklin Township	2105
Frelinghuysen Township	2106
Greenwich Township	2107
Hackettstown Town	2108
Hardwick Township	2109
Harmony Township	2110
Hope Township	2111
Independence Township	2112
Knowlton Township	2113
Liberty Township	2114
Lopatcong Township	2115
Mansfield Township	2116
Oxford Township	2117
Phillipsburg Town	2119
Pohatcong Township	2120
Washington Borough	2121
Washington Township	2122
White Township	2123