



NOTICE OF DISALLOWANCE OF CLAIM FOR A REAL PROPERTY TAX DEDUCTION

**ON DWELLING HOUSE OF A NEW JERSEY RESIDENT SENIOR CITIZEN,
DISABLED PERSON, OR SURVIVING SPOUSE/CIVIL UNION PARTNER
(N.J.S.A. 54:4-8.40 et seq. and N.J.A.C. 18:14-1.1 et seq.)**

COUNTY _____

MUNICIPALITY _____

To:

Your request for a \$250 Real Property Tax Deduction for your home was not accepted for tax year _____.
Our review indicates that your claim did not meet the requirements for the categories checked below:

- Age – 65 years or older
- Ownership of dwelling
- Occupancy of dwelling as principal or permanent residence
- Legal residence or domicile in New Jersey
- Income limit
- Permanent and total disability
- Surviving Spouse/Civil Union Partner of a deceased senior citizen or disabled person property tax deduction recipient
- Other _____

Taxpayers can appeal to the County Board of Taxation. April 1 of the current year is the last day on which an appeal can be filed.

If a municipal assessor or tax collector has disallowed the claim too late to permit the filing of an appeal on or before April 1 of the current year, then the claimant is entitled to appeal on or before April 1 of the following year.

To obtain information regarding appeals, contact the

_____ County Board of Taxation, at _____.

DATE _____

ASSESSOR/COLLECTOR _____

FOR OFFICIAL USE ONLY

BLOCK _____ **LOT** _____

- Claim by senior citizen
- Claim by disabled person
- Claim by surviving spouse/civil union partner of a senior citizen
- Claim by surviving spouse/civil union partner of a disabled person

NOTICE OF DISALLOWANCE OF CLAIM – If application for a Real Property Tax Deduction is disapproved, a Notice of Disallowance (Form PD4) must be forwarded to the claimant by regular mail. The Notice must state the reasons for disallowance of the claim. The Disallowance Notice must also advise the claimant of his or her right to appeal to the County Board of Taxation on or before April 1 of the tax year. N.J.A.C. 18:14-3.9-3.10

(a) Disallowance by the Assessor

Where a Form PTD initial application for deduction (N.J.S.A. 54:4-8.40 et seq.) is filed with the assessor on or after October 1 and not later than December 31 of the year before the tax year for which the deduction is claimed and it is denied, the assessor must forward a Notice of Disallowance (Form PD4) to the claimant by June 1 of the tax year.

(b) Disallowance by the Collector

When a Form PTD initial application for deduction (N.J.S.A. 54:4-8.40 et seq.) is filed with the tax collector on or after January 1 and not later than December 31 of the tax year – and it is denied – the collector must forward the Notice of Disallowance (Form PD4) to the claimant within 30 days of receipt of the application; or

When a deduction is denied by the collector because the claimant failed to prove his or her eligibility for the tax year or for the continuation of the deduction for the following tax year (Form PD5) as required by N.J.S.A. 54:4-8.44a, then a Notice of Disallowance (Form PD4) must be forwarded to the claimant by April 1 of the post-tax year or, when an extension of time for filing is granted, no later than June 1 of the post-tax year.

N.J.S.A. 54:4-8.45:

The assessor may at any time require the filing of a new application or such proof as he or she may consider necessary to establish the right of the claimant to continuance of the deduction.

N.J.S.A. 54:4-8.44a:

The tax collector must require the filing of, on or before March 1 of the post-tax year, a statement from the claimant under oath of his or her income for the tax year and his or her anticipated income for the ensuing tax year, as well as any other information necessary to establish his or her right to a tax deduction. The collector may grant a reasonable extension of time for filing the required statement, which must terminate no later than May 1 of the post-tax year, where to the collector's satisfaction, verified by a physician's certificate, the failure to file by March 1 was due to illness or a medical problem. In any case where an extension is granted by the collector, the required statement must be filed on or before May 1 of the post-tax year. The statement must be mailed by the collector on or before February 1 of the post-tax year to each person who was allowed a deduction in the preceding year. Each collector may require the submission of such proof as he or she considers necessary to verify any statement.

Upon the failure of any person to file the statement within the time provided or to submit such proof as the collector considers necessary to verify a filed statement, or if it is determined that the income exceeded the applicable income limitation for the tax year, his or her tax deduction for that tax year must be disallowed. A Notice of Disallowance, on a form prescribed by the director, must be mailed to that person by the collector on or before April 1 of the post-tax year or, where an extension of time for filing is granted, no later than June 1 or, where an extension of time for filing is granted, no later than 30 calendar days after the Notice of Disallowance is mailed, after which date if unpaid, the taxes are delinquent, constitute a lien on the property, and become a personal debt of the claimant. Any lien and tax liability amounts must be prorated by the tax collector upon the transfer of title based on the number of days during the tax year that eligibility for the tax deduction is established. The lien must be considered satisfied by the tax collector upon payment of the prorated amount for that portion of the tax year for which eligibility for the tax deduction is not established.