

# TAX COLLECTOR'S OFFICE

## **INCOME LIMITS INCREASED-MORE RESIDENTS NOW QUALIFY FOR A 2007 PROPERTY TAX REIMBURSEMENT**

Recent legislation increased the income eligibility limits for the Property Tax Reimbursement Program, which reimburses eligible senior and disabled persons for property tax increases. The income limits for all applicants, whether single or married/in a civil union have been changed to \$60,000 or less for 2007, \$70,000 or less for 2008 and \$80,000 or less for 2009. The income limits will increase annually thereafter by the amount of the maximum Social Security benefit cost-of-living increase.

As a result of this increase, some senior and disabled New Jersey residents who did not qualify because their total 2007 income was too high, are now eligible for a 2007 reimbursement, provided they meet all the other eligibility requirements. The income eligibility limits for 2007 have increased from less than \$45,135 for single applicants and less than \$55,344 (combined income) for married/civil union couples to \$60,000 or less for all applicants whether single or married/in a civil union. Civil union couple status does not apply for tax years 2006 and prior.

### **How do I know if I qualify for a 2007 reimbursement under the new income limits?**

Check the income limits in the chart below to see if your total annual income is within the limits for both 2006 and 2007.

**NOTE:** For purposes of determining eligibility for the Property Tax Reimbursement Program, you must take into account, with very few exceptions, **ALL INCOME** that you received during the year, including income that you are not required to report on your New Jersey income tax return such as Social Security benefits.

**What is the filing deadline?** Residents who now qualify for a reimbursement solely because of the increase in income limits for 2007 have until **March 31, 2009**, to file an application.

**NOTE:** The filing deadline for residents who qualified under the old income limits for 2007 (less than \$45,135 if single or less than \$55,344 (combined income) if married or in a civil union) was Oct. 31, 2008. These residents cannot receive a reimbursement for 2007, but if they have not already filed a 2007 application, they can do so now to establish a base year.

**How much will I receive?** The amount of the reimbursement is the difference between the amount of property taxes due and paid in their "base year" (year the applicant first met all the eligibility requirements) and the amount of property taxes due and paid in the year for which they are claiming the reimbursement, provided the amount paid in the current year is greater.

**How do I file?** In early January 2009 the Division of Taxation will mail applications to residents who may be eligible for a 2007 reimbursement under the new income limits. If you qualify because of the increase in income limits and you have not received an application by Jan. 30, 2009, call the Property Tax Reimbursement Hotline at 1-800-882-6597 to have one mailed to you.

### **Which Form to Use:**

If you did not receive a 2006 reimbursement, file a 2007 Form PTR-1.

If you did receive a 2006 reimbursement, file a 2007 Form PTR-2. Note: Form PTR-2 is not available on the Web site.