

February 16, 2011

Dear Tax Collector:

The Division is in the process of mailing applications for the 2010 property tax reimbursement (PTR) to senior citizens and disabled residents who may be eligible for the PTR Program. The deadline for filing the applications is June 1, 2011.

The PTR Program, now in its thirteenth year, reimburses qualified applicants for the property tax increases they incur each year. The amount of the reimbursement is the difference between the property taxes due and paid in the applicant's "base year" and the property taxes for the current year. Applicants must continue to meet all the income eligibility and residency requirements and must file an application each year to receive the reimbursement.

There are two versions of the property tax reimbursement application. Form PTR-1 is for applicants who are filing an application for the first time (or who filed an application last year that was not approved for payment). Form PTR-1 applicants must provide income and property tax information for both 2009 and 2010. Form PTR-2 is a personalized application sent to those who received reimbursement checks for 2009 (or who would have received reimbursements had budgetary restrictions not been in place for FY 2011) and contains some of the information provided on the resident's base year application. Residents applying for the 2010 reimbursement must have total income that was \$80,000 or less for both 2009 and 2010. These limits apply for all applicants, regardless of marital/civil union status. However, applicants who are married or in a civil union must report combined income of both spouses/civil union partners.

The Division will also mail applications to residents who may qualify to file for the 2010 reimbursement under the modified residency requirements approved in 2009 (P.L. 2009, c. 129) for those who were receiving reimbursements before they moved to a new residence. Eligibility requirements for these applicants are available on our Web site at: www.state.nj.us/treasury/taxation/ptr2year.shtml.

As you know, applicants are required to document the amounts of property taxes due and paid. Some applicants ask their Tax Collector to complete or verify either Form PTR-1A, Homeowners Verification of 2009 and 2010 Property Taxes, or Form PTR-2A, Homeowners Verification of 2010 Property Taxes. Part I of the verification form is to be completed by the applicant, and Part II is completed by the Tax Collector. Each verification form must be validated with the customized stamp we sent to each municipality for this purpose, or your official stamp. Forms without this validation will be rejected.

For purposes of applying for the property tax reimbursement, a homeowner's property taxes are considered to have been paid timely if they were paid by June 1 of the year following the year for which they were due. Thus, property taxes due for 2009 are considered timely if paid by June 1, 2010, and property taxes due for 2010 are considered timely if paid by June 1, 2011. (Previously, homeowners qualified for a reimbursement only if they had paid the full amount of property taxes due on their home by December 31 of the year for which the taxes were due.) Line 2 of Part II of the verification forms has been modified to reflect this change in the "paid by" date. Detailed instructions appear on the reverse side of the PTR-1A and PTR-2A verification forms.

When homeowners enclose Form PTR-1A or 2A with their reimbursement application (Form PTR-1 or PTR-2) to verify the amount of their property taxes that were due and paid, they must enter the amount of property taxes from Line 7 of the verification form. Please remember that the amount on Line 7 of either Form PTR-1A or 2A must be apportioned if the property had more than one owner (other than a spouse/civil union partner) or if the property contained more than one unit. Detailed instructions for completing Line 7 of Forms PTR-1A and 2A can be found on the reverse side of the form.

Attached to this e-mail are copies of the 2010 Verification Forms (PTR-1A and PTR-2A) and instructions so that you can print supplies of these forms as needed. Also attached is a document that can be printed out and used as either a poster or as a handout for your constituents. The document explains, as simply

as possible, the requirements that must be satisfied in order to be eligible for the 2010 property tax reimbursement.

As always, if you have questions about the PTR Program or the verification forms, please call us at 609-633-8433 or send an e-mail inquiry to us at: nj.propertytaxrelief@treas.state.nj.us. If you wish to order a supply of Form PTR-1 application booklets, please e-mail us at the address above or fax your request to 609-777-4319. **These telephone numbers and e-mail address are for your exclusive use. Please do not give them to members of the public.**

Members of the public should be referred to the following:

Property Tax Reimbursement Program:

- To ask questions: 1-800-882-6597
- To check the status of a filed application: 1-800-882-6597
- To listen to information or to order an application: 1-800-323-4400
- Online Information for 2010: www.state.nj.us/treasury/taxation/propfrez.shtml

Text Telephone Service (TTY/TDD) for Hard-of-Hearing Users: 1-800-286-6613 or 609-984-7300
Taxation e-mail address for general tax questions: nj.taxation@treas.state.nj.us

Agents are available during normal business hours from 8:30 a.m. until 4:30 p.m., Monday through Friday, to answer questions or to assist taxpayers in filing their applications.

Sincerely,

Peter Lowicki
Assistant Director
Technical Services
Division of Taxation