



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. Box 635
TRENTON, NEW JERSEY 08646-0635

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Governor

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ELIZABETH MAHER MUOIO
State Treasurer

JOHN J. FICARA
Acting Director

March 2, 2022

Dear Tax Collector:

We began mailing applications for the 2021 Senior Freeze (Property Tax Reimbursement) to senior citizens and disabled residents who may be eligible for the program. The deadline for filing applications is **October 31, 2022**.

The Senior Freeze program reimburses qualified applicants for property tax increases on their homes. Applicants must meet *all income eligibility and residency requirements* and must file an application each year to receive the reimbursement. Applicants' income cannot exceed \$92,969 for 2020, and \$94,178 for 2021. Applicants who are married or in a civil union **and** living in the same household must report combined income of both spouses/civil union partners.

There are two versions of the Senior Freeze application:

- **Form PTR-1** is for first-time applicants (or those who filed an application last year but did not meet all the eligibility requirements);
- **Form PTR-2** is a personalized application we sent to those who received a 2020 reimbursement check.

We also mail a small number of applications to certain residents who may qualify to file for the 2021 Senior Freeze under modified eligibility requirements. The requirements are for those who moved to a new home and who applied and were eligible for reimbursements before their change of residence. Go to nj.gov/taxation, select *Property Tax Relief*, and then *Senior Freeze Program* to review homeownership eligibility requirements for these applicants.

Applicants must document the amount of property taxes due and paid on their principal residence (main home):

- First-time applicants will do this by completing Form PTR-1A, Homeowners Verification of 2020 and 2021 Property Taxes;
- Applicants who received a 2020 reimbursement will complete Form PTR-2A, Homeowners Verification of 2021 Property Taxes.

The applicant completes Part I of the form, and the Tax Collector completes and verifies Part II. Each verification form must be validated with the customized stamp we sent to each municipality for this purpose, or with your official stamp. We will reject forms without this validation. **It is important that you accurately complete Part II of the verification forms.** Entering incorrect information will delay processing of the homeowner's application and may affect the amount of their reimbursement.

We have attached the following to this email:

- A list of reminders for completing Part II of Forms PTR-1A and PTR-2A;

- The 2021 verification forms (PTR-1A and PTR-2A) and instructions so you can print copies of these forms as needed; and,
- A document that explains the eligibility requirements for the 2021 Senior Freeze.

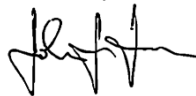
If you have questions about the Senior Freeze program or the verification forms, please call us at (609) 633-8433, or email us: nj.propertytaxrelief@treas.nj.gov.

If you want to order a supply of Form PTR-1 application booklets, call us at the phone number above and follow the prompts to submit your request. We personalize PTR-2 booklets, so they cannot be ordered in bulk.

Please do not provide the phone number or the email address above to the public. Refer members of the public to the following:

- For general information, to receive an application, or to check the status of a filed application, go to nj.gov/taxation, select *Property Tax Relief* and then *Senior Freeze Program* or call 1 (800) 882-6597;
- They must make an appointment to visit a Regional Information Center: For locations that are open, go to nj.gov/taxation, and select *Contact Us*;
- Deaf, Hard of Hearing, Deaf-Blind, Speech Disability: Visit njrelay.com or call 711.;
- Taxation email address for Senior Freeze and general tax questions: nj.taxation@treas.nj.gov.

Sincerely,



John J. Ficara
Acting Director
Division of Taxation

Attachments:

Instructions for Tax Collectors on How to Complete Forms PTR-1A and PTR-2A
Form PTR-1A, Verification of 2020 and 2021 Property Taxes
Form PTR-2A, Verification of 2021 Property Taxes
2021 Eligibility Poster