



# Senior Freeze (Property Tax Reimbursement) Program

## 2021 Eligibility Requirements

### Age/Disability

You (or your spouse/civil union partner) were:

- 65 or older on December 31, 2020; **or**
- Actually receiving federal Social Security disability payments (not benefit payments received on behalf of someone else) on or before December 31, 2020, and through December 31, 2021.

### Residency

You lived in New Jersey continuously since December 31, 2010, or earlier, as either a homeowner or a renter.

### Home Ownership\*

**Homeowners:** You owned and lived in your home since December 31, 2017, or earlier (and you still owned and lived in that home on December 31, 2021).

**Mobile Home Owners:** You leased a site in a mobile home park where you placed a manufactured or mobile home that you owned since December 31, 2017, or earlier (and still lived in that home/leased the site on December 31, 2021).

*Exception:* If you moved from one New Jersey property to another and received a reimbursement for your previous residence for the last full year you lived there, you may qualify for an exception. Visit [www.nj.gov/treasury/taxation/ptr/ptr2year.shtml](http://www.nj.gov/treasury/taxation/ptr/ptr2year.shtml) for more information.

### Property Tax/Site Fees

**Homeowners:** The 2020 property taxes due on your home must have been paid by June 1, 2021, and the 2021 property taxes must have been paid by June 1, 2022.

**Mobile Home Owners:** Your site fees must have been paid by December 31 of each year respectively.

### Income Limits

Your total annual income (combined if you were married or in a civil union and lived in the same home) for 2020 was \$92,969 or less and for 2021 was \$94,178 or less.

*\*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 with your application a copy of an official document (e.g., deed, lease, etc.) establishing your right to occupy the property.