



Senior Freeze

The **Senior Freeze Property Tax Reimbursement Program** reimburses eligible senior citizens and disabled persons for property tax or mobile home park site fee increases on their principal residence (main home). To qualify, you must meet all the eligibility requirements for each year from the base year through the application year. This property tax relief program does not actually freeze your taxes, but reimburses you for any property tax increases you have once you're in the program. You will get the difference between your base year (first year of eligibility) property tax amount and the current year property tax amount, as long as the current year is higher than the base year and you met all other eligibility requirements.

*****NEW** Beginning with the 2023 filing season, the income limit has been expanded to \$150,000 and simplifies the residency requirements.***

Eligibility Requirements

- Age/ Disability** You (or your spouse/civil union partner) were: 65 or older on December 31, 2022; **OR** actually receiving federal Social Security disability benefit payments (not benefit payments received on behalf of someone else) on or before December 31, 2022.
- Home Ownership**
 - Homeowners.** You owned and lived in your home since December 31, 2019, or earlier (and you still owned and lived in that home on December 31, 2023).
 - 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, 2019, or earlier (and still lived in that home/leased the site on December 31, 2023).
 - 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 to re-applying to the Senior Freeze Program.
- Property Taxes / Site Fees**
 - Homeowners.** The 2022 property taxes due on your home must have been paid by June 1 of 2023, and the 2023 property taxes must be paid by June 2, 2024.
 - Mobile Home Owners.** Your site fees must have been paid by December 31 of each year respectively.
- Income Limit** Your total annual income (combined if you were married or in a civil union and lived in the same home) was: **2022** – \$150,000 or less; and **2023** – \$163,050 or less

Office

Hours

Mon — Fri

8:30 am—
4 pm

Closed
12—1 pm

You are **NOT** eligible for a reimbursement on:

- A vacation home or second home;
- Property that you rent to someone else;
- Property that consists of more than four units; **or**
- Property with four units or less that contains more than one commercial unit.
- If you are completely exempt from paying property taxes on your home; **or**
- Made P.I.L.O.T. (Payments-in-Lieu-of-Tax) payments to your municipality.



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) establishing your right to occupy the property.

How to Apply

First Time Applicants (or those reapplying to the program after being denied a previous year) must meet the eligibility requirements for both 2022 and 2023, and file form PTR-1 and the appropriate verification form (PTR-1A/PTR-1B)

Prior Applicants If you filed an application for 2022 and met all the eligibility requirements, file Form PTR-2 and the appropriate verification form (PTR-2A / PTR-2B). Form PTR-2 is a personalized application that is not available online. If you qualify and have not received this application, call 1-800-882-6597. The verification form is your proof of property taxes due and paid.

Income Requirements/Standards

With few exceptions, **ALL** income that you received during the year must be taken into account when determining eligibility. This includes income that you do not have to report on your New Jersey Income Tax return, such as Social Security benefits, [unemployment benefits](#), disability benefits, and tax-exempt interest.

You must allocate jointly owned income sources based on your percentage of ownership.

You **cannot** apply a loss in one category of income against income or gains in another.

Deadlines

The State of New Jersey began mailing 2023 applications in early March 2024 to the last address on file. PTR-1 applicants may print the application. PTR-2 applicants should call the Senior Freeze information line above. **The application deadline is October 31, 2024.**

Check the Status of Your Senior Freeze Reimbursement

Call 1-800-882-6597 or go to https://www20.state.nj.us/TYTR_PTR_INQ/jsp/PTRLogin.jsp and follow the directions. You will need the Social Security Number that was listed first on your application and the Zip Code of your principal residence for the year the application was filed.

Questions about this program? Call the State of New Jersey Department of Taxation at 1-800-882-6597.