

# ACTIVE MILITARY SERVICE PROPERTY TAX DEFERMENT APPLICATION

P.L. 2015, c. 277

SUBMIT TO THE MUNICIPAL TAX COLLECTOR

## Section I: IDENTIFICATION OF PROPERTY

OWNER'S NAME: \_\_\_\_\_

PROPERTY LOCATION: \_\_\_\_\_

COUNTY: \_\_\_\_\_ MUNICIPALITY: \_\_\_\_\_

BLOCK: \_\_\_\_\_ LOT: \_\_\_\_\_ QUALIFIER: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_ EMAIL: \_\_\_\_\_

## Section II: DEFERMENT INFORMATION

### OWNERSHIP:

I certify that the property for which the deferment is sought is solely owned by the NJ resident serviceperson who is/will be deployed or is owned together with the serviceperson's spouse/civil union partner.

### DEPLOYMENT:

Please attach a copy of military orders for deployment. After the conclusion of the deployment, the applicant must provide a copy of his or her DD-214 to verify the end date of the deployment. If the deployment is extended, a copy of the orders extending the deployment must be provided to the tax collector.

START DATE OF DEPLOYMENT: \_\_\_/\_\_\_/\_\_\_ END DATE OF DEPLOYMENT: \_\_\_/\_\_\_/\_\_\_

### PERSONS FILING ON BEHALF OF SERVICEPERSON (IF APPLICABLE):

If the serviceperson-owner is not applying for the deferment in his or her own right, the person applying on his or her behalf must provide the following information. If filing on behalf of serviceperson, by signing Section III of this form, applicant affirms that he or she has been authorized by the serviceperson to submit this application on the serviceperson's behalf and that the serviceperson is aware of the requirements of this deferment as outlined in the acknowledgment in Section III.

NAME: \_\_\_\_\_ RELATIONSHIP TO SERVICEPERSON: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_ EMAIL: \_\_\_\_\_

## SECTION III: ACKNOWLEDGMENT & SIGNATURE OF APPLICANT

I acknowledge that this is a deferment of, not an exemption from, the property taxes that will be due while I am deployed/the serviceperson is deployed for active service in time of war. I also acknowledge that all property taxes that accrue while I am deployed/the service person is deployed will become due in full, without interest, during a 90-day "grace period" following the last date of deployment. I further acknowledge that any property tax amount not paid during the 90-day "grace period" following the end date of deployment will be charged interest at the rate it would have accrued since the original property tax due date. I acknowledge that this deferment only applies to property taxes that will be due during the period of deployment, and does not affect prior delinquencies existing at the time of deployment or payments due before the start of the deployment. Finally, I acknowledge that this deferral only applies to the property tax portion of the bill, and not to any utility payments made to the municipality.

\*\*\*PLEASE CHECK THIS BOX TO INDICATE YOUR ACKNOWLEDGEMENT\*\*\*

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

### RESERVED FOR OFFICIAL USE

This request for tax collection deferral is  APPROVED  DISAPPROVED

\_\_\_\_\_  
Tax Collector

\_\_\_\_\_  
Date

## GENERAL INSTRUCTIONS

P.L. 2015, c. 277

### SUBMIT TO THE MUNICIPAL TAX COLLECTOR

**IMPORTANT:** This application is for a deferment from property taxes that will be due while the NJ resident serviceperson is deployed for active service in time of war. **Tax payments will continue to accrue** while the deferment is in effect, but they will not be due until after the serviceperson's deployment has ended. This is **not an exemption** from those taxes, and any tax payments deferred will be **due in full**, without interest, **within a 90-day "grace period" after the last date of the deployment**. If the tax payments deferred are not paid in full by the end of the 90-day "grace period", **interest will be assessed back to the date the tax payments were originally due**. You should contact your municipal tax collector to determine what the interest rate for delinquent tax payments is in your municipality. This deferment is **not applicable to, and does not affect**, any property tax payments that are **delinquent prior to the serviceperson's deployment**. The **utility portion of your bill**, such as sewer, water, and electric, and any other municipal charges other than property taxes are **not subject to this deferral**. **Interest and late charges will accrue** on any unpaid non-property tax portions of your bill. If there is a **mortgage on your property** and the lender has an escrow account for tax payments, you should **contact your lender** with regard to this deferral.

### SECTION I—IDENTIFICATION:

"Owners' Name"—List every individual, partnership or corporation having an ownership interest in the property.

"Block, Lot, & Qualifier"—List block, lot, and qualifier (if applicable) from your tax bill; official tax map; or page and line from the current year's assessment list.

"Property Location"—List the street address of the property.

### SECTION II—DEFERMENT INFORMATION:

**OWNERSHIP**—This deferment is limited by statute to property owned solely by the deployed serviceperson or property owned together with his or her spouse/civil union partner. Property that is owned with any other person, including the serviceperson's or spouse's/civil union partner's parents, siblings, grandparents, children, etc., does not qualify for the deferment. Property owned by a corporation, limited liability company (LLC), or partnership likewise does not qualify for the deferment.

**DEPLOYMENT**—In order to qualify for this deferment, the serviceperson must be deployed for active service in time of war. The starting date of the deferment is the first date a property tax payment is due after the serviceperson's deployment begins. A copy of the military orders for the serviceperson's deployment must be included with the application, and the begin and end date of the deployment should be entered into the appropriate fields on this form. After the serviceperson has returned from his or her deployment, he or she must provide the tax collector with a copy of his or her DD-214 to verify the end date of the deployment. If the deployment is extended, a copy of the orders showing that extension must be provided to the tax collector.

**PERSONS FILING ON BEHALF OF THE SERVICEPERSON**—Statute allows "a person acting on behalf of" the serviceperson to file this application. If the application is being made by someone else on behalf of the serviceperson, that person must provide his or her name, relationship to the serviceperson, address, telephone, and email address so the tax collector may contact him or her if there are any issues with the application. By signing Section III, a person filing on behalf of the serviceperson affirms that the serviceperson has authorized his or her filing of this application and that the serviceperson also acknowledges the requirements of this deferment. This includes acknowledgment of the 90-day grace period in which the payment in full of deferred amounts may be made without interest, and that the deferred tax payments, if not paid in full during the 90-day grace period, will begin to accrue interest back to the original due date following the end of the 90-day grace period.

### SECTION III—ACKNOWLEDGMENT AND SIGNATURE OF APPLICANT:

The applicant, either the serviceperson or the person acting on his or her behalf, must sign and date this form. The applicant must also check the box following the statement of acknowledgment to indicate that he or she has read the information presented and that he or she understands the nature and limitations of the deferment for which this application is being submitted.