

## **IMPORTANT TAX INFORMATION**

### **2017 HOMESTEAD REBATE BENEFIT**

To be eligible for the 2017 Homestead Rebate benefit, homeowners must meet the following conditions:

- Owned and occupied a home in New Jersey that was their principal residence on October 1, 2017.
- Had New Jersey gross income for 2017 that was not more than \$150,000 for homeowners who were 65 or older, or disabled, and not more than \$75,000 for homeowners who were under age 65 and not disabled. The income limits apply to a single individual, a married/civil union couple living in the same residence, and a married/civil union partner maintaining a residence separate from their spouse/civil union partner.
- The home was subject to local property taxes, and the 2017 property taxes were paid.
- Recipient's permanent legal residence was in New Jersey.
- The benefit amount will be calculated based on 2006 property taxes for each home. Most homeowners will receive their benefits as credits on their property tax bills. They can expect to receive a property tax bill or other notice (advice copy) from their tax collectors reflecting the amount of the benefit.
- Homeowners who indicated when filing that they no longer own the property, or those whose principal residence was a unit in a co-op or continuing care retirement community, will receive their benefit by check or direct deposit.
- Residents should not confuse the Homestead Benefit with the Senior Freeze. They are separate programs with different eligibility requirements, different applications, and different filing schedules. Applicants can receive benefits under both programs if they qualify. The total amount of property tax relief a homeowner receives, however, cannot exceed the property paid on the principal residents for the same year.

#### **Homestead Benefit (for questions by homeowners):**

- To file applications by phone: 1-877-658-2972
- To file applications online: [www.njtaxation.org](http://www.njtaxation.org)
- To ask questions: 1-888-238-1233
- In-person assistance at Taxation Regional Information Centers:
- [www.state.nj.us/treasury/taxation/organization/ts-regional.shtml](http://www.state.nj.us/treasury/taxation/organization/ts-regional.shtml)
- Online information: [www.state.nj.us/treasury/taxation/homestead/geninf.shtml](http://www.state.nj.us/treasury/taxation/homestead/geninf.shtml)