

## N.J.A.C. 18:28

### Title 18, Chapter 28 -- Chapter Notes

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#### Statutory Authority

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##### CHAPTER AUTHORITY:

N.J.S.A. 54:1-2 and 54:4-3.30.

#### History

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##### CHAPTER SOURCE AND EFFECTIVE DATE:

R.2018 d.129, effective July 2, 2018.

See: 49 N.J.R. 1668(a), 50 N.J.R. 1501(a).

##### CHAPTER HISTORICAL NOTE:

Chapter 28, Total Real Property Tax Exemption for Permanently and Totally Disabled War Veterans, Surviving Spouses or Surviving Registered Domestic Partners of Disabled War Veterans, and Surviving Spouses or Surviving Registered Domestic Partners of Servicepersons, was adopted as new rules by R.2006 d.326, effective September 18, 2006. See: 38 N.J.R. 2105(a), 38 N.J.R. 3915(a).

In accordance with N.J.S.A. 52:14B-5.1b, Chapter 28, Total Real Property Tax Exemption for Permanently and Totally Disabled War Veterans, Surviving Spouses or Surviving Registered Domestic Partners of Disabled War Veterans, and Surviving Spouses or Surviving Registered Domestic Partners of Servicepersons, expired on September 18, 2013. See: 43 N.J.R. 1203(a).

Chapter 28, Real Property Tax Exemption for Permanently and Totally Disabled War Veterans, or Surviving Spouses, Surviving Civil Union Partners, or Surviving Domestic Partners of Disabled War Veterans and Surviving Spouses, Surviving Civil Union Partners, or Surviving Domestic Partners of Servicepersons, was adopted as new rules by R.2018 d.129, effective July 2, 2018. See: Source and Effective Date.

Annotations

#### Notes

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Chapter Notes

#### Research References & Practice Aids

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##### CHAPTER EXPIRATION DATE:

Chapter 28, Real Property Tax Exemption for Permanently and Totally Disabled War Veterans, or Surviving Spouses, Surviving Civil Union Partners, or Surviving Domestic Partners of Disabled War Veterans and Surviving Spouses, Surviving Civil Union Partners, or Surviving Domestic Partners of Servicepersons expires on July 2, 2025.

## § 18:28-1.1 Words and phrases defined

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(a) Certain words and phrases when used in this chapter are defined in N.J.S.A. 54:4-3.30 et seq., and 54:4-8.10 and must be referenced to determine one's eligibility for the exemption.

(b) The following words and phrases, as used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise.

"Active service and/or active duty in time of war" means active service at some time during one of the periods defined in N.J.S.A. 54:4-8.10(a) as provided by N.J.S.A. 54:4-3.33a.

"Armed forces" means the land, air, and sea military forces of the United States.

"Assessor," as defined in N.J.S.A. 54:4-8.10(b), includes a deputy assessor of a taxing district charged with the duty of assessing real property for the purpose of general taxation.

"Citizenship" means New Jersey State citizenship, while United States citizenship is not required pursuant to *Roxbury Township v. Heydt*, 6 N.J. Tax 73 (Tax 1983) and *Wolff v. Baldwin*, 9 N.J. Tax 11 (Tax 1986).

"Civil union partner" is the lawful civil union partner as defined by N.J.S.A. 37:1-29 et seq., of a veteran or deceased serviceperson.

"Curtilage" means the enclosed space of ground and building immediately surrounding a dwelling house.

"Disabled veteran" means a veteran as defined by N.J.S.A. 54:4-8.10(h) who has been or shall be declared by the United States Veterans Administration or its successor to have a service-connected total or 100 percent permanent disability as defined in N.J.S.A. 54:4-3.30.

"Domestic partner" means the lawful domestic partner registered under N.J.S.A. 26:8A-1 et seq., of a veteran or deceased serviceperson.

"Domicile" is any place an individual regards as his or her permanent home; the place he or she intends to return to after a period of absence. A person has only one domicile, although he or she may reside in more than one place. Domicile, once established, continues until the individual moves to a new location with the intent to make it his or her permanent home and to abandon his or her prior domicile. Moving to a new location for less than 12 months, does not change domicile if the clear intent is to return to New Jersey.

"Dwelling house" is defined by N.J.S.A. 54:4-3.33.

"Exempt" or "exemption" is the status where a claimant has no legal obligation to pay real property tax on the assessed value of the claimant's dwelling house, including the lot and curtilage on which the house is situated pursuant to N.J.S.A. 54:4-3.30.

"Honorably discharged or released under honorable circumstances from active service in time of war" is defined by N.J.S.A. 54:4-8.10(d).

"Owner of the legal title to property" means possession of legal title to the dwelling house for which exemption is claimed or as otherwise provided for in N.J.A.C. 18:28-2.9. In the case of a married couple or civil union partners, the real property owned as tenants by the entirety is deemed wholly owned by the claimant. Where the domestic partners are registered pursuant to N.J.S.A. 26:8A-1 et seq., the real property is deemed partially owned by the claimant.

"Resident" is defined by N.J.S.A. 54:4-8.10(f).

"Serviceperson" means a citizen and resident of this State who has performed in active service in time of war in a branch of the Armed Forces of the United States and who died while on active duty.

"Surviving civil union partner" means the lawful surviving civil union partner of a disabled veteran or serviceperson.

"Surviving domestic partner" means the lawful surviving registered domestic partner of a disabled veteran or serviceperson.

"Surviving spouse" is defined by N.J.S.A. 54:4-8.10(j).

"Tax year" is defined by N.J.S.A. 54:4-8.10(g).

"Veteran" means any citizen and resident of this State honorably discharged or released under honorable circumstances from active service in time of war in a branch of the Armed Forces of the United States.

"Veteran's exemption" means the real property tax exemption allowable pursuant to N.J.S.A. 54:4-3.30.

### **§ 18:28-2.1 Disabled veteran's property tax exemption**

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One hundred percent permanently and totally disabled war veterans or the surviving spouses, surviving civil union partners, or surviving domestic partners of such disabled war veterans when such veterans are honorably discharged or released under honorable circumstances from active service in time of war, are granted a full real property tax exemption on their dwelling house and the lot on which it is situated under N.J.S.A. 54:4-3.30.

### **§ 18:28-2.2 Qualifying for the property tax exemption; disabled veteran**

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(a) To qualify for the property tax exemption, a disabled veteran must:

1. Be a citizen and resident of New Jersey;
2. Possess an honorable discharge or release from active service in a time of war in a branch of the United States Armed Forces;
3. Own legal title to the premises that constitutes the dwelling house and principal place of residency; and
4. Be declared by the United States Veterans Administration to be 100 percent permanently and totally disabled connected to wartime service.

(b) For purposes of qualifying for this exemption, a claimant has the burden to prove the amount of land necessary for the use and fair enjoyment of the real property.

### **§ 18:28-2.3 Qualifying for the property tax exemption; surviving spouse, surviving civil union partner, or surviving domestic partner**

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(a) The surviving spouse, surviving civil union partner, or surviving domestic partner of a previously qualified disabled veteran must:

1. Be the lawful surviving spouse, surviving civil union partner, or surviving domestic partner of a veteran who was, at the time of death, a resident of New Jersey, and who had an ownership interest in the premises constituting the dwelling house and claimant's principal place of residence. Furthermore, once the ownership criteria have been met by the veteran, any subsequent dwelling house and principal residence, except for cooperative units, located in New Jersey and acquired by the surviving spouse, surviving civil union partner, or surviving domestic partner after the death of the veteran, is entitled to the exemption.
2. Remain unremarried or not enter into a new civil union or new domestic partnership;
3. Be a citizen and resident of New Jersey; and
4. Own legal title to the premises that constitutes the dwelling house and claimant's principal place of residence.

(b) Surviving spouses, surviving civil union partners, or surviving domestic partners of veterans may establish their residency and that of the deceased spouse, deceased civil union partner, or deceased domestic partner, when applicable, by submission of a valid New Jersey motor vehicle driver's license or registration, voter registration card, State tax return filing, post office verification, local memberships, children's school attendance, or other means satisfactory to the assessor.

### **§ 18:28-2.4 Qualifying for the property tax exemption by the surviving spouse, surviving civil union partner, or surviving domestic partner of a serviceperson who died while in active service in time of war**

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(a) The surviving spouse, surviving civil union partner, or surviving domestic partner of a serviceperson who died while in active service in time of war, in order to qualify for the property tax exemption, must:

1. Be the lawful surviving spouse, surviving civil union partner, or surviving domestic partner of a citizen and resident of New Jersey who died while in active service in a branch of the United States Armed Forces in a time of war;
2. Remain unremarried or not enter into a new civil union or new domestic partnership;
3. Be a resident of New Jersey; and
4. Own legal title to the premises that constitutes the dwelling house and claimant's principal place of residence or any other dwelling house thereafter acquired.

(b) Surviving spouses, surviving civil union partners, or surviving domestic partners of servicepersons who died on active duty may establish their residency and that of the deceased spouse, deceased civil union partner, or deceased domestic partner, when applicable, by submission of a valid New Jersey motor vehicle driver's license or registration, voter registration card, State tax return filing, post office verification, local memberships, children's school attendance, or other means satisfactory to the assessor.

### **§ 18:28-2.5 Ineligible surviving spouse, surviving civil union partner, or surviving domestic partner**

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(a) The surviving spouse, surviving civil union partner, or surviving domestic partner of a disabled veteran or of a serviceperson, though a New Jersey citizen and resident himself or herself, is not entitled to the exemption, if the veteran or serviceperson, at the time of death, was not a legal resident of the State.

(b) Remarriage of the surviving spouse terminates the tax exemption. The exemption is not regained where the second marriage ends in divorce, but is regained if the remarriage is annulled. Likewise, a surviving civil union partner or surviving domestic partner loses the exemption on entering a new civil union or new domestic partnership. An annulment of the new civil union or new domestic partnership restores the exemption, but termination of the new civil union or new domestic partnership does not.

### **§ 18:28-2.6 Branches of the Armed Forces of the United States**

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(a) "Branches of the Armed Forces of the United States" as determined by civilian State and Federal military agencies, such as the New Jersey Department of Military and Veterans' Affairs and United States Department of Defense, include, but are not limited to:

1. Air Force;
2. Army;
3. Army Transport Command;
4. Coast Guard;
5. Marine Corps;

6. Navy;
  7. Women's Army Corps (As of July 1, 1943); and
  8. Regularly established women's auxiliary units of the Coast Guard, Marine Corps, Air Force, and Navy, together with nurses, when in active service in time of war with the above listed military service branches.
- (b) Reserve unit personnel who would qualify for the exemption when deployed for and in active service in time of war with the above listed branches are:
1. Air Force Enlisted Reserve Corps;
  2. Air National Guard of the United States;
  3. Coast Guard Regular Reserve;
  4. Coast Guard Reserve;
  5. Dental Reserve Corps of the Navy;
  6. Enlisted Reserve Corps;
  7. Marine Corps Reserve;
  8. Marine Corps Reserve Force;
  9. Medical Reserve Corps of the Army;
  10. Medical Reserve Corps of the Navy;
  11. National Naval Volunteers;
  12. National Guard of the United States (Army National Guard of the United States or Airforce National Guard of the United States);
  13. Naval Auxiliary Reserve;
  14. Naval Militia;
  15. Naval Reserve;
  16. Naval Reserve Force;
  17. Officers' Reserve Corps of the Air Force;
  18. Officers' Reserve Corps of the Army;
  19. Officers' Reserve Corps of the Navy;
  20. Organized Reserve;
  21. Public Health Service;
  22. Regular Army Reserves;
  23. Reserve Corps of the Public Health Service;
  24. Reserve Officers Training Corps;
  25. Students Army Training Corps;
  26. United States Maritime Services (Merchant Marines) during World War II;
  27. United States Army Transport Service Transportation Corps during World War II; and
  28. United States Naval Transportation Service during World War II.

## § 18:28-2.7 Ineligible service organizations and individuals

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- (a) The following organizations and individuals are not part of the Armed Forces of the United States:
1. American Red Cross;
  2. New Jersey State Guard;
  3. New Jersey State Militia;
  4. Salvation Army;
  5. Women's Army Auxiliary Corps (Prior to July 1, 1943);
  6. YMHA, YMCA, and YWCA;
  7. Civilian employees of the United States and civilians serving as part of civilian defense units, such as Air Raid Precautions, Auxiliary Police, Auxiliary Fire Service, and Coast Guard Reserves; and
  8. Members of Allied Forces, such as the Canadian and Polish Armies are not eligible for the exemption.
- (b) Ineligible service. Active duty is defined in N.J.S.A. 38A:1-1(i) as full-time duty in active military services of the United States. Active duty for training or field training as a member of a reserve component of the Armed Forces of the United States during the pendency of a conflict does not constitute active duty or active service in time of war for the purpose of qualifying for the veteran's tax exemption.

## § 18:28-2.8 Ineligible discharge

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- (a) A disenrollment certificate or other form of release terminating temporary service in a military or naval branch of the Armed Forces on a voluntary and part-time basis without pay, or a release from or deferment of induction into active military service cannot be accepted as proof of the discharge requirement.
- (b) Clemency discharge is a "neutral discharge" according to the United States Justice Department. Although it is not less than honorable, it is something other than honorable. As such it does not meet the requirement of honorable discharge.

## § 18:28-2.9 Eligible ownership

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- (a) The type of ownership required for an exemption may be full ownership or partial ownership.
- (b) Where a husband and wife or civil union partners hold title as tenants by the entirety, each is considered to hold a full interest; thus, either may be entitled to the exemption if otherwise qualified.
- (c) Ownership held by the qualified disabled veteran, surviving spouse, surviving civil union partner, or surviving domestic partner as a tenant for life or as a life estate, meets the ownership requirement.
- (d) Property purchased under an executory contract of sale is considered to have met the ownership criteria.
- (e) Property held by a guardian, trustee, committee, conservator, or other fiduciary for a person who is otherwise qualified for the exemption is considered to have met the ownership requirement.
- (f) Where a qualified disabled veteran and another hold title as joint tenants with the right of survivorship or as tenants in common, each is considered to hold an interest and thus either may be entitled to their proportionate share of the exemption if otherwise qualified.

### **§ 18:28-2.10 Ineligible ownership**

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- (a) Resident shareholders of cooperative or mutual housing associations do not possess ownership interests that qualify for the exemption.
- (b) Property held by or titled to a corporation, partnership, LLC, or LLP is ineligible for the exemption.

### **§ 18:28-2.11 United States Department of Veterans Affairs disability rating**

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- (a) The disability rating of the veteran must be total and 100 percent permanent, which must be certified by the United States Department of Veterans Affairs.
- (b) The exemption will be granted only upon the assessor receiving an original issued letter on the letterhead of the Department of Veterans Affairs stating that the Department's records disclose that the wartime service connected disability is totally disabling; that a 100 percent permanent and total evaluation was assigned on a given date in accordance with the Department of Veterans Affairs rating schedule; and the veteran was not so evaluated because of hospitalization or surgery and recuperation. The letter must also state the dates of service and the form of discharge and be signed by a representative of the United States Department of Veterans Affairs.
- (c) If the veteran dies while waiting to get his or her rating, and the Department of Veterans Affairs retroactively grants the 100 percent total and permanent disability rating posthumously, the surviving spouse, surviving civil union partner, or surviving domestic partner, if otherwise eligible, may qualify for the exemption based on the posthumous disability rating evaluation.
- (d) Provided all other eligibility criteria are met, the exemption must be granted prospectively as of the date of the letter from the Department of Veterans Affairs granting the rating and provided a written claim is filed with the assessor. The governing body of a municipality has the discretion to make the exemption retroactive to the date of 100 percent disability stated on the Department of Veterans Affairs letter, provided all other eligibility criteria are met as permitted by N.J.S.A. 54:4-3.32.

### **§ 18:28-2.12 Continuing the exemption**

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The exemption, once granted, will remain in effect from year to year without the need for a claimant to refile. However, the assessor may request additional information in support of claimant's continued eligibility for the exemption.

### **§ 18:28-2.13 Exemption apportioned, multi-unit, partial ownership**

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Where a multiple-family dwelling is owned by a claimant who resides in a portion thereof, the assessor shall aggregate the assessment on the lot or curtilage and building, and allow an exemption of that percentage of the aggregate assessment as the value of the veteran's residential dwelling bears to the value of the entire building.

#### Example 1

Assessed value: \$ 300,000

Annual property tax: \$ 5,725

Property owner #1 50% ownership

Assessed value: \$ 150,000 Share of property tax: \$ 2,862.50

Property owner #2 (veteran) 50% ownership

Assessed value: \$ 150,000 Share of property tax: \$ 2,862.50

Owner #2 (veteran) is exempt in the amount of \$ 150,000 of assessed value on the property.

Total property tax = \$ 2,862.50 for the year to nonveteran.

Example 2

Assessed value: \$ 100,000

Annual property tax: \$ 2,000

Property owner #1 25% ownership

Assessed value: \$ 25,000 Share of property tax: \$ 500.00

Property owner #2 (veteran) 25% ownership

Assessed value: \$ 25,000 Share of property tax: \$ 500.00

Property owner #3 25% ownership

Assessed value: \$ 25,000 Share of property tax: \$ 500.00

Property owner #4 25% ownership

Assessed value: \$ 25,000 Share of property tax: \$ 500.00

Owner #2 (veteran) is exempt in the amount of \$ 25,000 of assessed value on the property.

Total property tax = \$ 1,500 for the year to nonveterans.

## **§ 18:28-2.14 Exemption prorated**

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When a claim is filed during a tax year, the assessor must prorate the exemption for the remaining portion of that tax year from the date the property was acquired, assuming all other criteria are met. Similarly, upon the death of a claimant or change in title, the exempt property will be removed from the exempt list as of the first day of the month following the claimant's demise or property conveyance as per N.J.S.A. 54:4-63.26 through 29. For multi-unit/nonveteran proration, see N.J.A.C. 18:28-2.13.

## **§ 18:28-2.15 Refunds for prior years**

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(a) The governing body of each municipality, by appropriate resolution, may return all taxes collected on a property that would have been exempt had a proper claim in writing been made. However, no refunds will be made prior to the effective date of the exemption act, N.J.S.A. 54:4-3.30 et seq., July 21, 1948.

1. Pursuant to N.J.S.A. 54:4-3.33a.b, if the disabled veteran is seeking a refund for a period prior to January 16, 2018, he or she must meet any requirements of service in a geographic location for a minimum number of days if applicable to his or her dates of active duty, as provided in N.J.S.A. 54:4-8.10(a).

## **§ 18:28-2.16 Exemption available in addition to other veteran's deductions**

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A claim for disabled veteran's property tax exemption will be in addition to any veteran's deduction to which the claimant may be entitled. Accordingly, where a claimant owns property other than his or her principal residence in the State, the \$ 250.00 veteran's tax deduction may also be claimed with respect to that other property.

## **§ 18:28-2.17 Special assessments for local improvements not included**

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Special assessments for local improvements are not eligible for exemption.

## **§ 18:28-2.18 Appeals**

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(a) An aggrieved claimant may appeal from the denial of a claim for a disabled veteran's property tax exemption in the same manner as is provided for appeals from assessments generally as provided by N.J.S.A. 54:4-8.21 and 54:3-21 et seq. A claimant is entitled to file an appeal with the county board of taxation at any time on or before April 1 of the succeeding year where the claim was denied after April 1 of the current year. Disabled veterans are not required to satisfy the tax payment requirement of N.J.S.A. 54:3-27 and 54:51A-1.b to perfect an appeal to the county board of taxation and/or the Tax Court of New Jersey where exemption qualification is the subject of the appeal.

(b) A Notice of Disallowance of Claim for Veteran's Property Tax Deduction/Disabled Veteran's Exemption, Division of Taxation Form VNDA, may be used by an assessor when denying the claim.

## **§ 18:28-3.1 Claims in writing; documentation attached**

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All claims for exemption must be submitted in writing to the assessor on Claim for Property Tax Exemption on Dwelling House of Disabled Veteran or Surviving Spouse/Surviving Civil Union Partner/Surviving Domestic Partner of Disabled Veteran or Serviceperson (Form D.V.S.S.E.) and Supplemental Form for Peacekeeping Missions & Operations (Form Supplemental D.V.S.S.E.), if applicable, as approved by the Director, Division of Taxation. Copies of documents necessary to prove all conditions prerequisite to entitlement for exemption must be attached to the appropriate claim form(s).

## **§ 18:28-3.2 Documentation in support of a claim**

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(a) The following documentation may be used to establish New Jersey residency:

1. Acceptable documentation to prove New Jersey residency includes a valid New Jersey motor vehicle driver's license or registration, voter registration card, State tax return filing, post office verification, local memberships, children's school attendance, or other such documentation that is satisfactory to the assessor;
2. Surviving spouses, surviving civil union partners, or surviving domestic partners must provide a certificate of marriage, certificate of civil union, or certificate of domestic partnership in addition to (a)1 above.

(b) The following documentation may be used to establish that a claimed veteran or serviceperson was engaged in active service in a branch of the Armed Forces in time of war:

1. Form DD-214 is normally the primary source document to certify military service; however, in the absence of Form DD-214, acceptable secondary source documents are: enlistment or induction record, report of active duty, special orders, service record cards, reports of change, pay cards, and official correspondence.

2. A copy of the claimant's service record (Form DD-214) may be considered to determine whether the claimed veteran or serviceperson was engaged in "active service in time of war," that the assigned unit was in a branch of the United States Armed Forces, and the period served was in "a time of war." This form can aid in determining questionable cases in that it sets forth notations regarding "travel pay allowances," and other factors helpful in making a correct eligibility decision.
3. If applying on and after January 16, 2018, the aggregate time and geographic requirements of N.J.S.A. 54:4-8.10(a) no longer apply pursuant to N.J.S.A. 54:4-3.33a.b, and documentary proof of meeting those requirements is no longer necessary.
4. Honorable discharge. An "honorable discharge" or "release under honorable circumstances" is required to qualify for the exemption.

### **§ 18:28-3.3 Documentation demonstrating that the property is legally owned**

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(a) Documentation that may be accepted as proof that the claimant owned legal title to the property for which the exemption is claimed includes: a copy of the deed, executory contract for property's purchase, probated will, and/or trust document.

1. The property's legal ownership interest must relate to a freehold interest.

### **§ 18:28-3.4 Documentation in support of surviving spouse, surviving civil union partner, or surviving domestic partner**

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(a) A surviving spouse exemption claimant must prove marriage to the deceased spouse through whom the claim is made by providing true copies of the marriage certificate identifying the veteran as the claimant's spouse and the veteran's death certificate to the assessor, which must remain on file with the assessor. A surviving domestic partner or surviving civil union partner must prove the existence of a registered domestic partnership or civil union with the veteran by providing true copies of a certificate of domestic partnership or certificate of civil union and the veteran's death certificate to the assessor, which must remain on file with the assessor.

(b) Every claim for exemption must be accompanied by proof that the veteran owned legal title to the dwelling house to allow the surviving spouse, surviving civil union partner, or surviving domestic partner to claim the exemption.

### **§ 18:28-3.5 Documentation in support of disability; death while in active service in time of war**

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Every claim must be supported by documentation that the veteran or serviceperson suffered a 100 percent permanent and total wartime service-connected disability. Such proof shall be in the form of a letter certification issued by the United States Department of Veterans Affairs. Where the claim is made by the surviving spouse, surviving civil union partner, or surviving domestic partner of a deceased disabled veteran or serviceperson, a certification of such veteran's 100 percent permanent and total wartime service-connected disability or such serviceperson's death during active duty by the Department of Veterans Affairs is required, except that if the Department refuses to grant such a certification to a civil union partner or a domestic partner solely because of civil union partner status or domestic partner status, other proof may be provided. The certification provided by the Department of Veterans Affairs must also include information relating to marital status, period of active duty, and place of residence at time of death. Where a claim is made by the surviving spouse, surviving civil union partner, or surviving domestic partner, the disabled veteran or deceased serviceperson must have been a resident of New Jersey at the time of death.

## **§ 18:28-3.6 Disposition of claims by the assessor**

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(a) Upon receipt of a written claim for exemption, the assessor shall immediately determine the validity of the claim. If determined invalid, the assessor shall notify the claimant in writing of the disapproved claim and advise claimant of the right to appeal.

(b) If determined valid, the assessor shall notify the collector in writing of the approved claim. Said notification to the collector will set forth the following:

1. Name of property owner;
2. A brief description of the property;
3. Present assessed value of the property;
4. Exact date on which claimant acquired the property, was declared disabled, or became entitled to the exemption, whichever occurred last;
5. The proportionate share of the exemption to which the claimant is entitled; and
6. Citation of law authorizing the exemption; that is, N.J.S.A. 54:4-3.30.

(c) In most cases, exemption will take effect during the tax year subsequent to the assessors' filing of their tax lists on January 10. However, cancellation of an eligible veteran's taxes for the remainder of the year can be requested by a written confirmation of the assessor to both the local governing body and the tax collector that the veteran meets the conditions for exemption in the manner required in N.J.A.C. 18:28-3.2(b). The municipal tax collector is then authorized to cancel the tax assessment if the municipal governing body approves the refund. The governing body forwards the assessor's statement of approval, along with the governing body's resolution, to the county board of taxation. In this manner, the veteran is able to receive the exemption after the closing of the tax list.

(d) A partial or prorated exemption is permitted for the remainder of any taxable year from the date ownership or title to the dwelling house is acquired, provided all other eligibility requirements are met. For example, when an application is filed on June 1st of the tax year for exemption on a dwelling house acquired on February 14th of the tax year, the assessed value for taxation purposes may be prorated so that 44/365ths of the total assessment is taxable and 321/365ths is exempt.

## **§ 18:28-3.7 Assessor review of continuing eligibility**

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The Certification of Eligibility to Continue Receipt of Disabled Veterans' Real Property Tax Exemption, Form C.O.E.D.V.S.S.E., available on the Division of Taxation's website, may be used by municipal assessors at their discretion to confirm ongoing eligibility for the disabled veteran's property tax exemption if the assessor believes that a change in an exemption claimant's status, for example, ownership, residency, marital/civil union/domestic partnership status, etc., has occurred that may cause the existing exemption to be disapproved.