



## Senior Freeze (Property Tax Reimbursement) Program

### Tax Year 2022 Eligibility Requirements

#### Age/Disability

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

- 65 or older on December 31, 2021; **or**
- Actually receiving federal Social Security disability payments (not benefit payments received on behalf of someone else) on or before December 31, 2021, and through December 31, 2022.

#### Residency

You lived in New Jersey continuously since December 31, 2011, or earlier, as either a homeowner or a renter.

#### Home Ownership\*

**Homeowners:** You owned and lived in your home since December 31, 2018, or earlier (and you still owned and lived in that home on December 31, 2022).

**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, 2018, or earlier (and still lived in that home/leased the site on December 31, 2022).

*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 2021 property taxes due on your home must have been paid by June 1, 2022, and the 2022 property taxes must be paid by June 1, 2023.

**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 2021 was \$94,178 or less and for 2022 was \$99,735 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.

**Important Changes on the New Income Limit and Residency Requirement on Next Page**

## New Income Limit and Residency Requirements for Future Applications

Governor Murphy signed P.L. 2023, c.75 into law on June 30, 2023, expanding the income limit and simplifying the residency requirements for the Senior Freeze program for applicants establishing a base year of 2022 or later. The new law increases the income limit for the program to \$150,000. The new law also eliminates the requirement that an applicant must be a New Jersey resident for 10 consecutive years.

Eligible claimants who meet the new criteria do not need to take any action until the 2023 applications are available. The 2023 Senior Freeze (Property Tax Reimbursement) application will be used to establish 2022 as a base year while simultaneously applying for the 2023 reimbursement. These applications and payments **will not be available until 2024**. Applicants already enrolled in Senior Freeze will remain eligible for future years so long as their income does not exceed the new \$150,000 limit.

**The 2022 Senior Freeze (Property Tax Reimbursement) applications that the State is currently processing, and preparing to pay, remain under the previous income and residency requirements outlined in this document.**

Use this chart to help claimants with eligibility questions for the current (2022) application year or next year's (2023) application:

### Senior Freeze Eligibility Comparison

Eligibility Requirements	2022 Application	2023 Application
65 or older or receiving Social Security disability payments by or on:	December 31, 2021	December 31, 2022
Lived in NJ since:	December 31, 2011	December 31, 2019
Owned and lived in current home since:	December 31, 2018	December 31, 2019
Property taxes paid	2021: By June 1, 2022 2022: By June 1, 2023	2022: By June 1, 2023 2023: By June 1, 2024
Income limit	2021: \$94,178 2022: \$99,735	2022: \$150,000 2023: \$163,050*

\*The 2023 income limit will have a cost of living adjustment (COLA) as determined by the Social Security Administration (SSA). This figure is an estimate pending the publishing of the SSA's 2023 COLA amount.

**Refer members of the public to the following:**

- Senior Freeze infoline: 1-800-882-6597 to check the status of a filed application, order an application, and ask questions.
- Automated infoline: 1-800-323-4400 to listen to prerecorded information.
- Online: [nj.gov/taxation](http://nj.gov/taxation)
- Email: [nj.taxation@treas.nj.gov](mailto:nj.taxation@treas.nj.gov) for general information.
- In person: Go to [nj.gov/taxation](http://nj.gov/taxation), then Contact Us and click Visit.
- Deaf, hard of hearing, deafblind, or those with a speech disability, visit [njrelay.com](http://njrelay.com) or call 711.

Sincerely,

John J. Ficara  
Acting Director  
Division of Taxation