

NJACTB Commissioner's Conference

Today's Challenges
New Criteria for Disabled Veteran Exemption

March 20, 2019
Patricia Wright, Deputy Director
Division of Taxation



Disabled Veteran Exemption

- Eligibility

- NJ citizenship
- Legal or domiciliary NJ residency
- Principal or permanent residence in the claimed dwelling
- Property ownership
- Active wartime service in the US Armed Forces
- Honorable discharge



Disabled Veteran Exemption

100%

- VA Certified 100% permanent and total disability
- Filing an application for the exemption with the assessor



Disabled Veteran Exemption

- Chapter 367, Public Law 2017
- Enacted into law January 16, 2018
- No longer requires applicants to have served in specific geographic locations/conflict zones.
- Law still requires that the veteran has served during a specific wartime period.



EXAMPLE

- Veteran had naval service in Libya during 1986.
- Currently the time of war that falls during 1986 that was established by the Legislature is the Lebanon Peacekeeping Mission 9/26/82 to 12/1/87.
- There is no mention of Libya, but now that active service in 1986 will qualify since the war dates are guiding, not the actual location.



Disabled Veteran Exemption

- CATCH:
 - Chapter 367 **DOES NOT** impact the \$250 Veteran Deduction
 - For the deduction, location in the combat theater for at least 14 days is still required.

Two different standards for the first time



Disabled Veteran Exemption

- Important Point
 - This statute change is prospective.
 - Applicant who was not in qualifying conflict area cannot receive a tax refund for period before January 16, 2018.

NO



Disabled Veteran Exemption

- Major issues have cropped up over the VA Disability Rating certifications
- For NJ they could be obtained from
 - Newark
 - Philadelphia



Now they are issued from all over the United States



Disabled Veteran Exemption



- Web portals are being used;
- Ebenefits;
- Certification format is sometimes lacking the standardized format assessors are familiar with seeing.

Disabled Veteran Exemption

- Common information follows:
 - Service-connected disability--Yes or No
 - Your combined service-connected evaluation is _____%
 - Are you entitled to a higher level of disability due to being unemployable? Yes or No
 - Are you considered to be totally and permanently disabled due to your service-connected disabilities?
Yes or No

Disabled Veteran Exemption

- Numerical Rating of 100% alone is NOT sufficient for full property tax exemption on the veteran's principal residence.
- Along with the 100% rating they must grant a permanent & total disability status.
- VA may give a combined rating when a veteran has multiple disabilities. They are not to be added together.

EXAMPLE

- Veteran is initially rated 30% disabled (70% non-disabled).
- Veteran gets a further rating of 20%.
- VA applies the 20% to the 70% non-disabled balance $.20 \times .70 = .14$ for 14%.
- 14% plus initial 30% = 44% which would be rounded down to the nearest 10% or 40%.



Disabled Veteran Exemption

- Identifiers on Disability Documents
- Raised seal is no longer required



Samples:

Letter Head Identifiers and bar code

1.



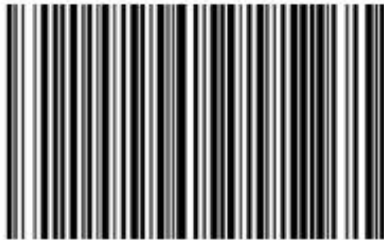
**Department of
Veterans Affairs**

PO BOX 1437
ST PETERSBURG FL 33731

2.



3.



4.

VA



U.S. Department of Veterans Affairs
Veterans Health Administration
Midwest Health Care Network

Eligible



**Department of
Veterans Affairs**

PO BOX 1437
ST PETERSBURG FL 33731

January 13, 2011

Veteran's Name:

This letter is a summary of benefits you currently receive from the Department of Veterans Affairs (VA). We are providing this letter to disabled Veterans to use in applying for benefits such as housing entitlements, free or reduced state park annual memberships, state or local property or vehicle tax relief, civil service preference, or any other program or entitlement in which verification of VA benefits is required. Please safeguard this important document. This letter replaces VA Form 20-5455, and is considered an official record of your VA entitlement.

--America is Grateful to You for Your Service--

Our records contain the following information:

Personal Claim Information:

Your VA claim number is: [REDACTED]
You are the Veteran

Military Information:

Your character(s) of discharge and service date(s) include:
Air Force, Honorable, 09-Jan-1986 - 25-Jan-1996
Air Force, Honorable, 30-Sep-2001 - 15-Jan-2004
Air Force, Honorable, 17-Feb-2007 - 12-Sep-2008
(You may have additional periods of service not listed above)

Service dates to compare
to DD214.

VA Benefits Information:

Service-connected disability: Yes
Your combined service-connected evaluation is: 100 PERCENT
Your current monthly award amount is: \$2,823.00
Are you being paid at the 100 percent rate because you are unemployable due to your service-connected disabilities: Not Indicated
Are you considered to be totally and permanently disabled due to your service-connected disabilities: Yes
Have you received a Specially Adapted Housing (SAH) and/or Special Home Adaptation (SHA) grant: No

Language needed to
qualify.

You should contact your state or local office of Veterans' affairs for information on any tax, license, or fee-related benefits for which you may be eligible. State offices of Veterans' affairs are available at <http://www.va.gov/statedva.htm>.

Not Eligible



Department Of Veterans Affairs
9700 Page Ave
St. Louis, MO 63132

April 18, 2017

In Reply Refer To: 331/30/CDD

Dear [REDACTED],

This letter is a summary of benefits you currently receive from the Department of Veterans Affairs (VA). We are providing this letter to disabled Veterans to use in applying for benefits such as state or local property or vehicle tax relief, civil service preference, to obtain housing entitlements, free or reduced state park annual memberships, or any other program or entitlement in which verification of VA benefits is required. Please safeguard this important document. This letter is considered an official record of your VA entitlement.

Our records contain the following information:

Personal Claim Information

Your VA claim number is: [REDACTED]

You are the Veteran.

Service dates to compare to the DD214.

Military Information

The character(s) of discharge and service date(s) of the veteran include:
Honorable, Army, 06/16/2008-07/14/2009
(There may be additional periods of service not listed above)

This veteran is 100%, but He/she is not totally and permanently disabled.

VA Benefits Information

Service-connected disability: Yes

Your combined service-connected evaluation is: 100%

Your current monthly award amount is:

Are you entitled to a higher level of disability due to being unemployable: No

Are you considered to be totally and permanently disabled due to your service-connected disabilities:

No

Are you service-connected for loss of or loss of use of a limb, or are you totally blind in or missing at least one eye: No

Have you received a Specially Adapted Housing (SAH) and/or Special Home Adaptation (SHA) grant: No

You should contact your state or local office of veterans' affairs for information on any tax, license, or fee-related benefits for which you may be eligible. State offices of veterans' affairs are available at <http://www.va.gov/statedva.htm>.

Not Eligible



DEPARTMENT OF VETERANS AFFAIRS
810 Vermont Ave NW
Washington, D.C. 20420

December 27, 2016



In Reply Refer to:
xxx-xx-9176

27/eBenefits

eBenefits
Indicator

Dear Mr. [REDACTED]:

This letter certifies that [REDACTED] is receiving service-connected disability compensation from the Department of Veterans Affairs.

The current benefit paid is as follows:

Gross Benefit Amount	\$3,263.43
Net Amount Paid	\$3,263.43
Effective Date	December 1, 2016
Combined Evaluation	100 percent

Some eBenefits award letters
have watermarks.

100%, but this letter does not
contain the "totally and
permanently disabled" wording.

How You Can Contact Us

- If you need general information about benefits and eligibility, please visit us at <https://www.ebenefits.va.gov> or <http://www.va.gov>.
- Call us at 1-800-827-1000. If you use a Telecommunications Device for the Deaf (TDD), the number is 1-800-829-4833.
- Ask a question on the Internet at <https://iris.va.gov>.

Sincerely,

Robert T. Reynolds, Director
Benefits Assistance Service

Most letters do not have
signatures, but this one
does.

Eligible



DEPARTMENT OF VETERANS AFFAIRS
EVIDENCE INTAKE CENTER
PO BOX 4444
NEWNAN GA 30271-0020

2 June 24, 2015

In Reply Refer To: 310/213/WFM

Wording is different, but is the
language needed to qualify.

TO WHOM IT MAY CONCERN:

This is to certify that the records of the U. S. Department of Veterans Affairs disclose that the veteran's wartime service-connected disability is totally disabling. A 100% permanent and total evaluation was assigned effective May 11, 2009 in accordance with the Veterans Affairs Rating Schedule USC 38 Chap 35 and not so evaluated because of hospitalization or surgery and recuperation.

The records further indicate that the veteran served in the United States ARMY, from July 17, 1975 through August 28, 1981 and received an Honorable Discharge.

The above statement is issued in accordance with N.J.S.A. 54: 4-3.30, ET.SEQ.

Call us at 1-800-827-1000. If you use a Telecommunications Device for the Deaf (TDD), the federal number is 711. VA now uses centralized mail system. For all written communications put your full name and VA file number on the letter. Please mail or fax all written correspondence to the appropriate address listed in the enclosed document entitled, "Where to Send Your Written Correspondence".

RO Director
VA Regional Office

To email us visit <https://iris.va.gov>

Occasionally an award letter
will have a barcode.



Eligible



DEPARTMENT OF VETERANS AFFAIRS
810 Vermont Ave NW
Washington, D.C. 20420

April 20, 2017



In Reply Refer to:
~~xxx-xx-8818~~
27/eBenefits

eBenefits
Indicator

Dear Mr. [REDACTED]

This letter is a summary of benefits you currently receive from the Department of Veterans Affairs (VA). We are providing this letter to disabled Veterans to use in applying for benefits such as state or local property or vehicle tax relief, civil service preference, to obtain housing entitlements, free or reduced state park annual memberships, or any other program or entitlement in which verification of VA benefits is required. Please safeguard this important document. This letter is considered an official record of your VA entitlement.

Our records contain the following information:

Personal Claim Information

Your VA claim number is: xxx-xx-8818

You are the Veteran.

Some eBenefits award letters have watermarks.

VA Benefit Information

You have one or more service-connected disabilities:

Your combined service-connected evaluation is:

Your current monthly award amount is:

The effective date of the last change to your current award was:

You are being paid at the 100 percent rate because you are unemployable due to your service-connected disabilities:

You are considered to be totally and permanently disabled due solely to your service-connected disabilities:

Yes

100%

\$3078.11

December 01, 2016

Yes

Yes

Language
needed to
qualify.

You should contact your state or local office of Veterans' affairs for information on any tax, license, or fee-related benefits for which you may be eligible. State offices of Veterans' affairs are available at <http://www.va.gov/statedva.htm>.

How You Can Contact Us

- If you need general information about benefits and eligibility, please visit us at <https://www.ebenefits.va.gov> or <http://www.va.gov>.
- Call us at 1-800-827-1000. If you use a Telecommunications Device for the Deaf (TDD), the number is 1-800-829-4833.
- Ask a question on the Internet at <https://iris.va.gov>.

Sincerely,

Executive Director
Benefits Assistance Service

Most letters will not have a signature.

Eligible



DEPARTMENT OF VETERANS AFFAIRS
810 Vermont Ave NW
Washington, D.C. 20420

October 15, 2018

eBenefits
Indicator

In Reply Refer to:
xxx-xx-3119
27/eBenefits

Dear [REDACTED]

This letter is a summary of benefits you currently receive from the Department of Veterans Affairs (VA). We are providing this letter to disabled Veterans to use in applying for benefits such as state or local property or vehicle tax relief, civil service preference, to obtain housing entitlements, free or reduced state park annual memberships, or any other program or entitlement in which verification of VA benefits is required. Please safeguard this important document. This letter is considered an official record of your VA entitlement.

Our records contain the following information:

Personal Claim Information

Your VA claim number is: xxx-xx-3119

You are the Veteran.

Service dates
to compare to
the DD214.

Military Information

Your most recent, verified periods of service (up to three) include:

Branch of Service	Character of Service	Entered Active Duty	Released/Discharged
Navy	Honorable	January 27, 1988	July 20, 1990

(There may be additional periods of service not listed above.)

VA Benefit Information

You have one or more service-connected disabilities:

Your combined service-connected evaluation is:

Your current monthly award amount is:

The effective date of the last change to your current award was:

You are being paid at the 100 percent rate because you are unemployable due to your service-connected disabilities:

You are considered to be totally and permanently disabled due solely to your service-connected disabilities:

The effective date of when you became totally and permanently disabled due to your service-connected disabilities:

You are in receipt of special monthly compensation due to the type and severity of your service-connected disabilities:

Unemployable
Rating will
increase rating to
100%.

Rating % is
only 90.

Yes

90%

\$3531.47

December 01, 2017

Yes

Yes

Yes

November 01, 2016

Yes

Language
needed to
qualify.

You should contact your state or local office of Veterans' affairs for information on any tax, license, or fee-related benefits for which you may be eligible. State offices of Veterans' affairs are available at <http://www.va.gov/statedva.htm>.

Claim for D.V.S.S.E.

- Updated September 2018 with active duty during ANY of the statutory service periods language added. Other requirements remain the same.

4. Active War Time Service Period (Check All Applicable Service Periods)

A.	<input type="checkbox"/>	World Trade Center Rescue & Recovery	September 11, 2001	-	May 30, 2002
B.	<input type="checkbox"/>	Operation Northern/Southern Watch	August 27, 1992	-	March 17, 2003
C.	<input type="checkbox"/>	Operation Iraqi Freedom	March 19, 2003	-	Ongoing
D.	<input type="checkbox"/>	Operation Enduring Freedom	September 11, 2001	-	Ongoing
E.	<input type="checkbox"/>	"Joint Endeavor/Joint Guard"-Bosnia & Herzegovina	November 20, 1995	-	June 20, 1998
F.	<input type="checkbox"/>	"Restore Hope" Mission - Somalia	December 5, 1992	-	March 31, 1994
G.	<input type="checkbox"/>	Operation Desert Shield/Desert Storm Mission	August 2, 1990	-	February 28, 1991
H.	<input type="checkbox"/>	Panama Peacekeeping Mission	December 20, 1989	-	January 31, 1990
I.	<input type="checkbox"/>	Grenada Peacekeeping Mission	October 23, 1983	-	November 21, 1983
J.	<input type="checkbox"/>	Lebanon Peacekeeping Mission	September 26, 1982	-	December 1, 1987
K.	<input type="checkbox"/>	Vietnam Conflict	December 31, 1960	-	May 7, 1975
L.	<input type="checkbox"/>	Lebanon Crisis of 1958	July 1, 1958	-	November 1, 1958
M.	<input type="checkbox"/>	Korean Conflict	June 23, 1950	-	January 31, 1955
N.	<input type="checkbox"/>	World War II	September 16, 1940	-	December 31, 1946

Note** – New Jersey amended wartime service criteria for the 100% Disabled Veteran's Property Tax Exemption effective January 16, 2018. Wartime service in a specified geographic location for a minimum number of days is no longer required. If the veteran was on active duty during any of the statutory service periods listed above, he or she meets the wartime service criterion for exemption. Other requirements, such as honorable discharge, property ownership, disability, etc., are unchanged. This amendment does not apply to the \$250 Veteran's Property Tax Deduction. (Refer to the General Guidelines for additional information.**)

This form is prescribed by the Director, Division of Taxation, as required by law, and may not be altered without the approval of the Director.
Form: D.V.S.S.E. Rev: 9/2018

Form pg 1 of 2

Supplemental Form for Peacekeeping Missions & Operations



- Is no longer required for Disabled Veteran Exemption claims. Recommended for \$250 Veteran Property Tax Deduction.

C.O.E.D.V.S.S.E.

**CERTIFICATION OF ELIGIBILITY TO CONTINUE RECEIPT
OF DISABLED VETERANS' REAL PROPERTY TAX EXEMPTION
N.J.S.A. 54:4-3.30 et seq. N.J.A.C. 18:28-1.1 et seq.**

IMPORTANT: File this completed certification with your municipal assessor.

1. CLAIMANT NAME: _____

Name(s) of disabled veteran claimant owner (and spouse/civil union partner, as tenants by entirety, or domestic partner) or of disabled veteran's surviving spouse/surviving civil union partner/surviving domestic partner permanently residing in dwelling.

2. DWELLING LOCATION:

Street Address of above claimant owner's principal residence

Phone #

Email

County: _____

Municipality: _____

Block: _____

Lot: _____

Qualifier: _____



C.O.E.D.V.S.S.E.

Veteran

☐ YES ☐ NO

I am the Disabled Veteran exemption claimant and a legal resident of New Jersey.

☐ YES ☐ NO

I occupy the dwelling listed on this form as my principal place of residence.

☐ YES ☐ NO

My wartime service-connected disability, as declared by the United States Veterans' Administration, remains 100% total and permanent.

SELECT ONE

I, as the Disabled Veteran exemption claimant, own the property as:

- ☐ the sole owner
- ☐ the life tenant
- ☐ the owner with my spouse as tenants by the entirety
- ☐ the owner with my civil union partner as tenants by the entirety
- ☐ joint tenant with survivorship and with _____% ownership
- ☐ tenant-in-common with _____% ownership
- ☐ the owner with my domestic partner

SELECT ONE

☐ I am not receiving another Disabled Veterans' Exemption under this act (N.J.S.A. 54:4-3.30 et seq.) on any other property owned by me, or me and my spouse/civil union partner/domestic partner and located in New Jersey.

☐ I am receiving another disabled veterans' exemption on:

Property located at _____ Block _____ Lot _____ Qual. _____

C.O.E.D.V.S.S.E.

Surviving Spouse/Civil Union/Domestic Partner

☐ YES ☐ NO

I am the New Jersey resident surviving spouse/surviving civil union partner/surviving domestic partner of a totally and permanently disabled war veteran as specified in N.J.S.A. 54:4-3.30 et seq. and N.J.A.C. 18:28-1.1 et seq.

☐ YES ☐ NO

I occupy the dwelling listed on this form as my principal place of residence.

☐ YES ☐ NO

I, as the surviving spouse/surviving civil union partner/surviving domestic partner, own the property as:

☐ the sole owner

☐ the life tenant

☐ joint tenant with _____ % ownership

☐ tenant-in-common with _____ % ownership

☐ YES ☐ NO

I have remarried and/or entered into a new civil union/domestic partnership

I certify the above declarations are true to the best of my knowledge and belief and understand they will be considered as if made under oath and subject to penalties for perjury if falsified.

Signature of the Claimant _____

Date

OFFICIAL USE ONLY: Block _____ Lot _____ Qual. _____

☐ Approved ☐ Not Approved

Assessor: _____ Date: _____

This form is prescribed by the Director, Division of Taxation, as required by law, and may not be altered without the approval of the Director.
Form: C.O.E.D.V.S.S.E. Rev: Nov. 2018

pg. 1 of 1

Additional Information

- NJ Department of Military and Veteran Affairs
(609) 530-4600 or (609) 530-6854
or (609) 530-6826
- US Veterans Administration
(800) 827-1000