

We updated the link to the Garden State Growth Zone for access to the signed assembly bill.

Please disregard the e-News edition sent on November 18.

Thank you!

November 23, 2021

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# Property Tax

## \$250 Senior Citizens & Disabled Persons Property Tax Deduction

The income guidelines for Real Property Tax Deduction (PTD) applicants have changed. The Social Security Administration have raised their maximum distribution levels. The new amounts are provided on page 6 and 7 of the document referenced below. This is the amount that an applicant for the benefit can exclude, either as the Social Security benefit, federal/railroad pension, or State/local government pension.

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## Garden State Growth Zone Program

More municipalities may opt into the Garden State Growth Zone property tax exemption program if they meet new State requirements. The program allows some municipalities to provide tax exemptions for qualified redevelopment projects. The new law creates a new 90-day window for joining the program. The new window began September 24, 2021.

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# Corporation Business Tax

## Due Date Changed for CBT Returns

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A New Jersey return is now due 30 days *after* the original due date of the federal Corporation Business Tax return. P.L. 2020, c. 118 was signed into law on November 4, 2020, and changed the original due date of Corporation Business Tax returns for privilege periods ending on and after July 31, 2020. Filers of CBT-100, CBT-100U, or BFC-1 for the 2020 calendar year who file under extension had until November 15, 2021, to file the New Jersey return.

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# Fraud Alert

## PBA Treasurer Sentenced on Theft and Tax Fraud Charges

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A Cumberland County Corrections Officer from Vineland was found guilty of stealing funds from a local police union and filing a fraudulent tax return.

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## Annandale Man Charged with Livestock Auction Theft, Tax Fraud

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An Annandale man was charged with theft, tax fraud and filing a fraudulent return following an investigation into stolen cash at the Hackettstown Livestock Auction Cooperative.

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## International Fraud Awareness Week

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This week, November 14-20, is Fraud Awareness Week. In addition to resources to protect taxpayers, the IRS also offers resources to help tax professionals protect themselves.

["Read More"](#)

## Public Auctions

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[Access](#) listings for current Division of Taxation public auctions.

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