

**BLOCK** \_\_\_\_\_ **LOT** \_\_\_\_\_  
 Claim by senior citizen  
 Claim by disabled person  
 Claim by surviving spouse of a senior citizen  
 Claim by surviving spouse of a disabled person

**NOTICE OF DISALLOWANCE OF CLAIM FOR A REAL PROPERTY TAX DEDUCTION  
ON DWELLING HOUSE OF A NEW JERSEY RESIDENT SENIOR CITIZEN,  
DISABLED PERSON, OR SURVIVING SPOUSE  
(N.J.S.A. 54:4-8.40 et seq.)**

To:

This is to inform you that your application for the real property tax deduction upon your dwelling house in this municipality for the tax year \_\_\_\_\_ has been disallowed for lack of:

- ( ) Age- 65 years or older
- ( ) Ownership of dwelling
- ( ) Occupancy of dwelling as principal or permanent residence
- ( ) Legal residence or domicile in New Jersey
- ( ) Annual income limit
- ( ) Permanent and total disability
- ( ) Qualification as surviving spouse of a deceased senior citizen or disabled person property tax deduction recipient
- ( ) Other \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

An aggrieved taxpayer has the right to appeal the disallowance of a property tax deduction to the county board of taxation, which will review all of the qualifications for the deduction. If the municipal assessor or tax collector has disallowed the property tax deduction application at a date too late to permit the filing of an appeal with the county board of taxation on or before April 1 of the current year, then the claimant is entitled to file a petition of appeal at any time on or before April 1 of the succeeding year. If you are considering an appeal, as soon as possible please obtain information about the proper procedure to be followed and the time in which to file the appeal from the \_\_\_\_\_ County Board of Taxation, at

\_\_\_\_\_ in \_\_\_\_\_.

\_\_\_\_\_  
Assessor/Collector

\_\_\_\_\_  
Date

**NOTICE OF DISALLOWANCE OF CLAIM** – If the application for deduction has been disapproved, a Notice of Disallowance (form PD4) must be forwarded to the claimant by regular mail and must state the reason or reasons for disallowance of the claim. The Notice of Disallowance must also advise the taxpayer of his or her right to appeal to the county board of taxation on or before April 1 of the tax year.

**(a) Disallowance by the Assessor**

Where an initial application for deduction under N.J.S.A. 54:4-8.40 et seq. form PTD (May, 1996) has been filed with the assessor on or after October 1 and not later than December 31 of the year prior to the tax year for which the deduction is claimed and it has been denied, the assessor must forward the Notice of Disallowance to the claimant on or before June 1 of the tax year.

**(b) Disallowance by the Collector**

Where an initial application for deduction under N.J.S.A. 54:4-8.40 et seq. form PTD (May, 1996) has been filed with the tax collector on or after January 1 and not later than December 31 of the tax year and it has been denied, the collector must forward the Notice of Disallowance to the claimant within 30 days of receipt of the application.

Where the property tax deduction has been denied by the collector because the claimant failed to prove his entitlement to the deduction for the tax year or to the continuation of the deduction for the following tax year, as required by N.J.S.A. 54:4-8.44a, Notice of Disallowance must be forwarded to the claimant on or before April 1 of the post-tax year or, where an extension of time for filing has been granted, no later than June 1 of the post-tax year.

**STATUTORY EXCERPT**

**N.J.S.A. 54:4-8.44a et seq.:**

“Every person who is allowed a deduction shall, except as hereinafter provided, be required to file with the collector of the taxing district on or before March 1 of the post-tax year a statement under oath of his income for the tax year and his anticipated income for the ensuing tax year as well as any other information deemed necessary to establish his right to a tax deduction for such ensuing tax year. The collector may grant a reasonable extension of time for filing the statement required by this section, which extension shall terminate no later than May 1 of the post-tax year, in any event where it shall appear to the satisfaction of the collector, verified by a physician’s certificate, that the failure to file by March 1 was due to illness or a medical problem which prevented timely filing of the statement. In any case where such an extension is granted by the collector, the required statement shall be filed on or before May 1 of the post-tax year. Such statement...shall be mailed by the collector on or before February 1 of the post-tax year to each person within the taxing district who was allowed a deduction in the preceding year. Each collector may require the submission of such proof as he shall deem necessary to verify any such statement. Upon the failure of any such person to file the statement within time herein provided or to submit such proof as the collector deems necessary to verify a statement that has been filed, or if it is determined that the income of any such person exceeded the applicable income limitation for said tax year, his tax deduction for said tax year shall be disallowed. A notice of disallowance, on a form prescribed by the director, shall be mailed to that person by the collector on or before April 1 of the post-tax year or, where an extension of time for filing has been granted, no later than June 1...or, where an extension of time for filing has been granted no later than 30 calendar days after the notice of disallowance was mailed...after which date if unpaid, said taxes shall be delinquent, constitute a lien on the property, and, in addition, the amount of said taxes shall be a personal debt of said person. The amount of any lien and tax liability shall be prorated by the tax collector upon the transfer of title based on the number of days during the tax year that entitlement to the tax deduction is established. The lien shall be considered satisfied by the tax collector upon payment of the prorated amount for that portion of the tax year for which entitlement to the tax deduction is not established.”

=====  
The Director of the Division of Taxation in the Department of the Treasury has promulgated form PD4. Officially promulgated forms may be reproduced for distribution, but cannot be altered or amended without the prior approval of the Director.