



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. Box 251
TRENTON, NEW JERSEY 08695-0251

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MARITA R. SCIARROTTA
Acting Director

Telephone (609) 292-7974

May 1, 2024

To: **MUNICIPAL TAX COLLECTORS**

Attached are the following Municipal Revenue Sharing forms:

- **Form PD-65.10 (March 2024)** Certification of Property Tax Deductions Allowed for Citizens of the Age of 65 or More Years, or Less Than 65 Years of Age Who Are Permanently and Totally Disabled, and their Surviving Spouses, Surviving Civil Union Partners, or Surviving Domestic Partners in Certain Cases
- **Form VE-WVE-1 (March 2024)** Certification of Property Tax Deductions Allowed for Veterans, Surviving Spouses, Surviving Civil Union Partners, Surviving Domestic Partners of Veterans or Servicepersons

It is **imperative** the tax collector completes and files **in duplicate** paper copies of the Forms including the supporting summary sheets, **with original signatures** with the County Board of Taxation on or before **June 5, 2024**. Prompt reimbursement to your municipality by the State is contingent upon the timely filing of these reports.

PD-65.10 instructions:

On Line 1 you must enter the actual number and dollar amounts reflected on the 2024 tax duplicate. Pursuant to Chapter 85, Laws of 1981, the sum allowed or disallowed for each deduction reported on Form PD-65.10 cannot exceed \$250. A claimant may receive a partial deduction, however, for the purpose of reporting the number of deductions in Columns 1(a), 2(a), 3(a) and 4(a) on Form PD-65.10, he or she is to be considered as having received a full deduction and not a partial one. **Attach documentation for any partial deduction for Lines 1-3.**

The Division of Taxation requires all disallowances and/or adjustments to be completed and submitted on the supporting summary sheets that accompany the PD-65.10 Form. These sheets correspond with Line 4, Line 5, and Line 7 of the form. Each disallowance and/or adjustment requires the block/lot/qualifier, the date, the dollar amount for the senior citizen, disabled person, or surviving spouse, and a reason for the disallowance or adjustment. Use the appropriate sheet that corresponds with the correct line. Note that Line 7 is designed to reflect any adjustment due to State Audit and/or Municipal Audit/Error as well as Disallowances/Adjustments outside the time frame of Lines 4 and 5. Be sure to indicate if the adjustment amount is a plus or a minus.

VE-WVE-1 instructions:

On Line 1 you must enter the actual number and dollar amounts reflected on the 2024 tax duplicate. Pursuant to Chapter 9, Laws of 2000, the sum allowed or disallowed for each deduction reported on Form VE-WVE-1 cannot exceed \$250.

Line 4 of the VE-WVE-1 is designed to reflect any adjustment due to State Audit and/or Municipal Audit/Error/Disallowances. Letters were sent to those districts if an adjustment is due based on an audit conducted by representatives of the Division of Taxation. All adjustment amounts must be reported on Line 4 and on the supporting summary sheet. Be sure to indicate if the adjustment amount is a plus or a minus.

If you have any questions, please contact Dawn Serrano of the Division of Taxation at 609-322-6715 or Fontini Iliadis of the Division of Local Government Services at 609-913-4431.

Thank you for your cooperation in this matter.

Sincerely,



Jessica Larned, CTA
Chief, Policy & Planning
Division of Taxation

JL:DS
Attachments