



# State of New Jersey

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

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May 1, 2023

To: **MUNICIPAL TAX COLLECTORS**

Attached is **Form PD-65.10 (March 2023)** for 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 which must be completed and filed along with the Summary Support Sheets by the tax collector **in duplicate** with the County Board of Taxation on or before **June 5, 2023**.

Pursuant to Chapter 85, Laws of 1981, the sum allowed or disallowed for each deduction reported on Form PD-65.10 should not exceed \$250.

**On Line 1, you must use the actual number and dollar amounts reflected on the 2023 tax duplicate.** Please be reminded that although a deduction claimant may receive a partial deduction, 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 the Property Tax Deduction District Summary to Support Disallowances and Adjustments to be completed and submitted with the PD-65.10 Form. These sheets correspond with Line 4, Line 5, and Line 7 of the PD-65.10 Form. Each sheet 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. Please use the appropriate sheet that corresponds with the correct line.

Please note that Line 7 of the Form PD-65.10 is designed to reflect any adjustment due to State Audit and/or Municipal Audit/Error as well as disallows/adjustments outside the time frame of Lines 4 and 5.

It is **imperative that paper copies of Form PD-65.10 with original signatures** be completed and filed by **June 5, 2023**. Prompt reimbursement to your municipality by the State is contingent upon the timely filing of the report.

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  
Attachment