



TREASURY NEWS RELEASE

NEW JERSEY DEPARTMENT OF THE TREASURY

Phil Murphy, Governor
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Elizabeth Maher Muoio, Treasurer



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Treasury Encourages Eligible Residents to Apply for Senior Freeze Property Tax Reimbursement Program Before 10/31 Deadline

With one month left for eligible New Jersey residents to apply for the Senior Freeze program, the New Jersey Department of the Treasury is encouraging seniors and disabled New Jerseyans to check their eligibility for the recently expanded property tax reimbursement initiative and apply before the 10/31 deadline.

Senior Freeze reimburses qualifying seniors and disabled individuals for increases in property taxes or mobile home park site fees on their principal residences. Last season, changes by Governor Murphy and the Legislature increased the income threshold for the program to \$163,050 for the 2023 tax year and eliminated the 10-year residency requirement. These changes expanded eligibility for Senior Freeze to 58,000 more New Jerseyans.

“The Senior Freeze program continues to be an important resource for New Jersey’s seniors, providing property tax relief every year,” **said State Treasurer Elizabeth Maher Muoio.** “We encourage all eligible residents to take advantage of the new online filing option, making it easier to apply and receive the benefit they deserve.”

The Senior Freeze program is designed to relieve the burden of increasing property taxes for qualified applicants by establishing a base year of eligibility, “freezing” the property tax at that level and comparing that base with any subsequent year. The difference is then refunded by the State annually. In order to qualify for the reimbursement, taxpayers must meet all the eligibility requirements for each year from the base year through the current application year. Eligibility must be continuous, otherwise a new base year must be established.

Residents must meet the following eligibility requirements:

- 65 or older on December 31, 2022;
- You owned and lived in your home since December 31, 2019, or earlier (and you still owned and lived in that home on December 31, 2023).
- Owned and lived in their home, or leased a site in a mobile home park where they placed a mobile home, since December 31, 2019, or earlier;
- Paid property taxes or mobile home site fees on time in 2022 and 2023;

Meet income requirements:

2022 – \$150,000 or less; and
 2023 – \$163,050 or less

Applications for the current 2023 Senior Freeze program were mailed in February to the last address from which taxpayers filed. Anyone who did not receive a booklet should contact the New Jersey Division of Taxation's Senior Freeze Property Tax Reimbursement Information Line for assistance at 1-800-882-6597 (The U.S. Postal Service does not forward application booklets). Qualifying residents have the option to apply online. The direct online filing service created by the Department of the Treasury is designed to improve the speed, convenience, and accuracy of the filing process for Senior Freeze recipients. Applicants can access the [online filing portal](#) here.

The Division of Taxation began issuing payments on July 15 and will continue to do so on a rolling basis as applications are received. Applicants can check the status/amount of their Senior Freeze reimbursement [online](#).

Other pertinent information on the Senior Freeze program can also be found online:

[Eligibility Requirements](#)
[How to Apply](#)
[Reimbursement Amounts](#)
[Income Standards](#)



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