



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. Box 269
TRENTON, NEW JERSEY 08695-0269

PHILIP D. MURPHY
Governor

ELIZABETH MAHER MUOIO
State Treasurer

TAHESHA L. WAY
Lt. Governor

MARITA R. SCIARROTTA
Acting Director

January 30, 2025

Dear Tax Collector,

New Jersey residents who are 65 and over or those collecting Social Security Disability Benefits have a new method to file for the Tax Year 2024 property tax relief programs.

The Division of Taxation will provide a single combined application for the Stay NJ, ANCHOR, and Property Tax Reimbursement (Senior Freeze) programs **for New Jersey residents who are 65 and over or those collecting Social Security Disability Benefits**. The combined application is Form PAS-1, State of New Jersey Application for Property Tax Relief for Seniors and Social Security Disability Recipients.

This new combined application incorporates the three major programs available to senior or disabled individuals:

- Senior Freeze (Property Tax Reimbursement);
- Affordable New Jersey Communities for Homeowners and Renters (ANCHOR);
- Stay NJ.

New Jersey residents who are 65 and over or those collecting Social Security Disability Benefits will no longer be required to file separate applications to receive benefits from these programs.

The availability of New Jersey's property tax relief programs is subject to State Budget appropriations.

Eligibility

This combined application is for the three major property tax relief benefits available in New Jersey: [ANCHOR](#), [Senior Freeze](#), and [Stay NJ](#). Each program has different eligibility requirements. However, residents may be eligible for some property tax relief if:

- They were a New Jersey resident during 2024; and
- They owned (or rented) and occupied a home in New Jersey that was their principal residence (main home) on October 1, 2024; and
- They met certain income limits.

Additional information regarding eligibility requirements is available at propertytaxrelief.nj.gov

Senior Freeze Recipients. Not only does the application look different, but the income standards also have changed for this program. Information about the Tax Year 2024 Senior Freeze eligibility requirements is available at <https://nj.gov/treasury/taxation/ptr/eligibility.shtml>

Residents will no longer need to calculate their Property Tax Reimbursement (Senior Freeze) amount. When the individual submits the completed PAS-1 application, the Division of Taxation will determine the amount of the property tax relief benefits available for each program.

Line 13 of Form PAS-1 will be preprinted with the “Base Year” property tax amount for homeowners. For mobile home owners, the “Base Year” site fees will be preprinted on line 21.

Verification of property taxes paid is no longer required for the Senior Freeze. The Division of Taxation is no longer ordering tax stamps for tax collectors since the stamps are not needed.

ANCHOR Homeowner Recipients. Applicants are no longer required to provide an Identification Number and PIN on Form PAS-1 to file for benefits.

When to File

Tax Year 2024 applications must be filed by October 31, 2025. All paper applications postmarked on or before the deadline are considered filed on time. Online applications must be submitted by 11:59 p.m. on October 31, 2025.

How to File

For convenience, residents should file the combined application online at: propertytaxrelief.nj.gov

Residents must first confirm their identity using the ID.me application to use the online system.

If an individual cannot verify their identity through ID.me, they must complete the paper Form PAS-1 and mail it to:

NJ Division of Taxation
Revenue Processing Center
Property Tax Relief Programs
PO Box 635
Trenton, NJ 08646-0635

Ordering Applications

Your office can bulk order Form PAS-1 booklets at:

<https://www.nj.gov/treasury/assets/contact/taxation/contact-srfreeze.shtml>

Questions or Assistance

- To ask questions or to order an application: Filers of the combined property tax relief application (Form PAS-1) who are 65/older or a Social Security Disability recipient can call the Division of Taxation at 1-888-238-1233 for assistance. (8:30 a.m. to 4:30 p.m., Monday through Friday, except State holidays)
- To check the status of a filed application: 1-888-238-1233
- To listen to information: 1-800-323-4400
- In-person assistance at Taxation Regional Information Centers (8:30 a.m. to 4:30 p.m., Monday through Friday, except State holidays): <https://nj.gov/treasury/taxation/contact-office.shtml>
- Online information: propertytaxrelief.nj.gov
Taxation email address for property tax relief and general tax questions:
nj.taxation@treas.nj.gov

For information about specific eligibility requirements, benefit amounts, and payment schedules for each property tax relief program, refer members of the public to the following webpage:

propertytaxrelief.nj.gov

Sincerely,

Marita R. Sciarrotta
Acting Director
Division of Taxation