

State Treasury Announces New Combined Property Tax Relief Application for New Jersey Seniors

Applications to be Available Online in mid-February and Mailed to Over One Million Residences In the Coming Weeks

For the first time in New Jersey's history, seniors aged 65 or older and disabled homeowners or mobile homeowners will be able to apply for three State property tax relief programs – Senior Freeze, ANCHOR, and the forthcoming StayNJ – by filling out a single application. The new application fulfills a requirement of the "Stay NJ Act", P.L. 2023, c.75, mandating a single combined application for the three programs.

The Department of the Treasury's Division of Taxation will send the new combined application, known as the PAS-1, to over one million households across New Jersey by early March. The application will become available online in mid-February at propertytaxrelief.nj.gov.

Only seniors aged 65 or older and disabled homeowners or mobile homeowners are eligible to use the PAS-1 combined application to apply for the State's property tax relief programs. The PAS-1 combined application replaces the former Senior Freeze and ANCHOR applications, meaning eligible taxpayers will no longer need to file separate applications for these programs. The application will also apply to the new forthcoming property tax relief program, StayNJ. The availability of New Jersey's property tax relief programs is subject to State Budget appropriations.

Most other homeowners and renters who typically receive ANCHOR benefits can still expect to receive an ANCHOR Benefit Confirmation Letter this summer confirming their automatic eligibility for that program, while other eligible residents may receive an ANCHOR Application Mailer inviting them to apply.

The PAS-1 combined application will be available to file online at propertytaxrelief.nj.gov. Applicants also have the option to file by paper. It is important to note that while the new combined application will be available in February 2025 and taxpayers are encouraged to apply now, the benefits will begin to be distributed in July 2025 on a rolling basis, as is routine. The deadline to complete the combined application is October 31, 2025.

“This new one-stop application will make it simpler for residents to apply for the property tax relief benefits they’re entitled to,” **said State Treasurer Elizabeth Maher Muoio**. “We’re pleased to offer this convenience to New Jersey’s senior and disabled community first, as many are already familiar with the ‘blue book’ formerly used for Senior Freeze. I applaud the Division of Taxation and Division of Revenue and Enterprise Services for their diligent efforts to make this modernization a reality.”

In late 2025, the Division of Taxation will send letters to PAS-1 combined application filers to outline the property tax relief benefit amounts calculated for each program.

Taxpayers who previously received benefits from Senior Freeze, ANCHOR, or both will note a few changes to the programs on the PAS-1 combined application:

- **Senior Freeze Recipients:** The income eligibility standards have changed. To be eligible for Senior Freeze, an applicant’s total annual income must have been \$168,268 or less in 2024, and \$163,050 or less in 2023. Additionally, taxpayers no longer have to include proof of property taxes paid with their application.
- **ANCHOR Homeowner Recipients:** Homeowners are no longer required to have an Identification Number and PIN to file for benefits.

For more information, visit propertytaxrelief.nj.gov.