



**State of New Jersey**  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION

Dear Applicant,

We are pleased to introduce the new 2024 State of New Jersey Application for Property Tax Relief for Seniors and Social Security Disability Recipients.

For the first time, New Jersey residents can **apply** for three major property tax relief programs on a **single application – Form PAS-1**. This easy-to-use form is available for seniors as well as homeowners and mobile home owners who are disabled. You can apply for these programs: Property Tax Reimbursement (Senior Freeze); Affordable New Jersey Communities for Homeowners and Renters (ANCHOR); and Stay NJ.

This one-stop application can be used by resident homeowners, mobile home owners and renters age 65 and over – and those who are receiving federal Social Security Disability benefits. It replaces the previous Senior Freeze forms (PTR-1 and PTR-2) and ANCHOR applications. **You will no longer be required to file separate applications** to receive benefits from these State programs. The State will determine which programs you are eligible for and calculate the benefits you are entitled to receive.

You also have the **option to file** the combined application **online**. The advantages of filing online are that you will receive a reference number after filing, and be able to sign up for direct deposit. You can also start the application and finish it on another day without losing any information. Get started by visiting our website at [propertytaxrelief.nj.gov](http://propertytaxrelief.nj.gov).

If you previously received benefits from Senior Freeze, ANCHOR – or both – there are notable changes to this year's application. For Senior Freeze recipients, the application looks different, and the income standards have changed. You also no longer have to include proof of property taxes paid with the application. If you already have a "base year," it will be printed on line 13 for homeowners, or line 21 for mobile home owners.

For Senior Freeze, the total annual income limits are:

- For 2023 – \$163,050 or less, **and**
- For 2024 – \$168,268 or less

For ANCHOR homeowner recipients, you no longer need an Identification Number and PIN to file for benefits. (Eligibility requirements, including income limits, and benefits available for property tax relief programs, are subject to change by the State Budget.)

By late 2025, we will send a letter to combined application filers to explain the Senior Freeze, ANCHOR and Stay NJ benefit amounts calculated for each applicant. We expect to begin distributing benefit payments in the second half of 2025 on a rolling basis. Please note the availability of these programs is subject to annual State Budget appropriations.

If you need help navigating the application process, you can find resources – including frequently asked questions – or check the status of your application on our website.

Sincerely,

A handwritten signature in black ink, appearing to read "Marita R. Sciarrotta".

Marita R. Sciarrotta  
Acting Director  
New Jersey Division of Taxation