

**CHAPTER 29  
HOMESTEAD PROPERTY REBATE**

**Authority**

N.J.S.A. 54:4-8.66d.

**Source and Effective Date**

R.2010 d.107, effective June 21, 2010.  
See: 42 N.J.R. 59(a), 42 N.J.R. 1248(a).

**Chapter Expiration Date**

Chapter 29, Homestead Property Rebate, expires on June 21, 2015.

**Chapter Historical Note**

Chapter 29, Homestead Property Rebate, was adopted as new rules by R.2010 d.107, effective June 21, 2010. See: Source and Effective Date.

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**SUBCHAPTER 1. DEFINITIONS**

**18:29-1.1 Definitions**

The following words and terms, as used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise.

“Bathroom” means a separate room that contains the following sanitary facilities:

1. A toilet equipped with a flushing mechanism that is connected to a water line and provided with water;
2. A bathtub or shower or other complete bathing facility that is connected to a water line and provided with hot and cold water; and
3. A wash basin in the same room as the toilet or within close proximity thereto, that is connected to a water line and provided with both hot and cold water.

Every toilet, bathtub, shower or other bathing facility and wash basin shall drain into a sanitary sewer or other approved sanitary disposal system.

“Kitchen” means any room or part of a room used for cooking or the preparation of food and shall include:

1. An oven-stove combination, which, if electrical, is connected with safety to an electrical system of sufficient capacity or, if gas, connected by permanent fixtures and tubing to avoid leakage of gas.
  - i. An oven-stove combination shall not include the use of gasoline stoves or other similar fuel-burning appliances using highly flammable liquids and the use of portable kerosene stoves or other similar fuel-burning portable appliances for cooking;
  - ii. An oven-stove combination shall not consist of a microwave oven, toaster oven or hot plates;
2. A kitchen sink of nonabsorbent impervious material and drainboard of appropriate materials, connected to a water line and having available at all times a supply of hot and cold water under sufficient pressure. The kitchen sink shall be connected to a sanitary disposal or sewer system;
3. A refrigerator that is in good operating condition for protection of food from spoilage permitting maintenance of temperatures for storage above 32 degrees and below 50 degrees Fahrenheit without regard to outside temperature;
4. Cabinets or shelves for storage of equipment and utensils; and
5. A counter or table for food preparation.

“Unit of residential rental property” means a separate dwelling unit that must include its own kitchen and bathroom facilities. This unit can be located in any building or structure or complex of buildings or structures in which dwelling units are rented or leased or offered for rental or lease for residential purposes.

**SUBCHAPTER 2. ELIGIBILITY CRITERIA**

**18:29-2.1 Homestead rebate**

Residents of this State, whose homestead is a unit of residential rental property, and who meet the age and income eligibility requirements of N.J.S.A. 54:4-8.60, shall be eligible to file a claim for a homestead rebate for property taxes paid through rent, pursuant to N.J.S.A. 54:4-8.60.