

STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

1981



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**DIVISION OF TAXATION
West State and Willow Streets
Trenton, New Jersey 08646**

Branch Offices

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Sea Girt, N.J. 08750**

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STATE OF NEW JERSEY

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DIVISION OF TAXATION
Sidney Glaser, *Director*

PROCESSING AND ADMINISTRATION
John R. Baldwin, *Assistant Director*

COLLECTION AND ADMINISTRATION
Richard D. Gardiner, *Superintendent*

LOCAL PROPERTY AND PUBLIC UTILITY
J. Henry Ditmars, *Superintendent*
Samuel Temkin, *Assistant Superintendent*

AUDIT

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Vincent A. Caretta, *Superintendent*

RESEARCH AND STATISTICS
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TRANSFER INHERITANCE TAX
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J. Robert Murphy, *Assistant Director*

SPECIAL PROCEDURES
Morris A. Compton, *Chief*

INVESTIGATIONS
Thomas D. Gavin, *Chief*

TAX COUNSELORS
Jack Silverstein, *Chief*

STATE AND LOCAL TAX STRUCTURE

TAXES COLLECTED BY THE DIVISION

Major taxes collected during fiscal year ended June 30, 1981 by the Division of Taxation for State use or distribution to local governments (See Table 1) \$4,615.6 million

TAXES COLLECTED BY THE STATE OUTSIDE THE DIVISION

Collections during fiscal year ended June 30, 1981 from Motor Vehicle Fees, Motor Fuels Use Tax, Boxing, T.V. and Wrestling, Pari-Mutuel Racing, and Outdoor Advertising (See Table 1) 290.1 million

TAXES ADMINISTERED BY COUNTIES

Realty Transfer Fee Tax:
County use 9.2 million
State use 16.9 million 26.1 million

TAXES ADMINISTERED BY MUNICIPALITIES

Net General Property taxes (after Veterans and Senior Citizens Deductions) upon real estate and tangible personal property of telephone and telegraph companies for municipal, school and county purposes during calendar year 1981 4,134.8 million

Total State and Local Taxes \$9,066.6 million

This tabulation does not include lottery earnings, casino gambling tax, and miscellaneous license fees.

LETTER OF TRANSMITTAL

To the Hon. Brendan T. Byrne, Governor of the State of New Jersey, and the Legislature of the State of New Jersey:

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R.S. 54:1-13. It covers activities of the Division of Taxation during the State fiscal year ended June 30, 1981. The Report contains a detailed description of Division organization and activities, all taxes administered by the Division and tables showing revenue collections, distribution of a variety of "shared" taxes, summaries of new tax legislation, court decisions, decisions of the Division of Tax Appeals and its successor the Tax Court, the County and State Abstracts of Ratables, the State School Aid Table of Equalized Valuations and the State In Lieu distributions. In addition, the Report contains useful and valuable statistical tables showing state tax revenue growth, state and local taxes as a percent of personal income and other informative economic and tax information.

REVENUES

Tax collections for fiscal year ending June 30, 1981 attained a new high of \$4.6 billion, an increase of \$749.2 million or 19.4% over tax collections of the previous year. The main ingredients of the increase were from the Gross Income Tax and Sales Tax. Details of the Division's revenue collections are shown in Table 2. In addition to Gross Income Tax of \$1.1 billion, they reflect Sales Tax of \$1.2 billion, Corporation Tax of \$770.3 million and Motor Fuels Tax of \$278.0 million. It should be further noted that the 1981 local property tax levy totaled \$4.1 billion.

ECONOMIC DATA

The Division has issued its third Owner Occupied Housing Statistics report.

A matching of 1.1 million homestead rebates with income tax returns of all homeowners shows average rebate exceeding average income taxes for all groups under \$15,000.

For all taxpayers, the rebates average \$191 as compared with income taxes averaging \$473. For homeowners with additional rebates, the comparison is between income taxes averaging \$272 and homestead rebates averaging \$231.

An important by-product of the program is the availability of

information about property taxes and incomes of homeowners. It provides a valuable statistical base for examining the impact of property taxes upon homeowners. New Jersey is thus in a position to develop plans and service needs in a realistic manner.

In contrast to traditional analysis based upon decennial censuses and assumed income and property tax distribution, planners now have available actual numbers for actual people. This report provides the materials for measuring social and economic change as it occurs and a capability to adjust on a timely basis.

WAGE REPORTING ACT

Substantial savings in public assistance costs as well as in unemployment benefits are anticipated as a result of the operation of the Wage Reporting System. These savings will ultimately keep down the cost of doing business in New Jersey. The system's effectiveness will depend in large measure on the employer's support and cooperation. The efforts which the employer makes in fulfilling its obligation as an employer are important to New Jersey's continuing effort to control abuse of public assistance and employment security programs in the State.

The Wage Reporting Act, P.L. 1980, Chapter 48, requires the matching of records of persons receiving certain public assistance and unemployment compensation against persons receiving wages. The Act requires employers to submit information to the Division of Taxation regarding employees, wages received and tax withheld.

OTHER NEW RESPONSIBILITIES

The Set Off Act (P.L. 1981, c. 239) will require the Division to set off the amount of a homestead rebate or income tax refund against any liquidated indebtedness due to any State agency. Procedures are being established to implement this legislation.

Corporation Franchise Tax—recent corporation business tax amendments provide for a transition period whereby the present prepayment requirement will be converted into a quarterly system of estimated payments, similar to the Federal system and those used in many states.

Insurance taxes will be collected by the State; domestic insurance taxes will be returned to municipalities and counties. The 1981 income tax form will contain provision for checking off \$2, \$5 or \$10 from any tax refund to be dedicated for wildlife protection. The size of motor fuels signs will be established by the Director. Stations selling gasoline

by the liter will be required to post the price per liter and the price per gallon.

AUDIT AND ENFORCEMENT RESULTS

Some tangible results of our audit and enforcement program follow:

Collections of overdue tax liabilities primarily involving criminal and civil proceedings increased \$2.9 million; from \$26.7 million in 1980 to \$29.6 million in 1981.

Office Audit assessments increased 9.5% from \$24.5 million to \$26.9 million.

Field Audit assessments amounted to \$31.4 million, an average assessment per auditor of \$245,329.

Out-of-State audit program assessments were approximately \$1.7 million during fiscal year 1981.

A LOOK TO THE FUTURE

The Economic Recovery Tax Act of 1981 will have long-term effects. Only time will tell whether its objectives have been met. It will have a varying effect upon state tax revenues, depending upon whether a state conforms its corporation and income taxes to federal tax law. States must evaluate federal spending plans to determine whether any curtailment in programs may be absorbed within their own financial capabilities.

RECOMMENDATIONS

Recommendations made last year continue to have validity:

Appointment of a special committee to re-examine property tax standards, measures of equity and realignment of taxing districts.

Appointment of a committee to review operation of the homestead rebate program.

A legislative committee to review the Farmland Assessment Act and make recommendations that will curtail speculation in farmland property acquisitions.

A review of all sales tax exemptions with recommendations for taxability where warranted.

Finally, it would seem feasible to consider the re-creation of a State Tax Policy Commission to make periodic studies and recommendations regarding all phases of taxation. In addition, a standing

Property Tax Committee should be formed for the purpose of evaluating the question of a state property tax (in whole or in part), consolidation of taxing districts, school financing, assessment standards and property tax classification. A committee should be created to review tax exemptions under all laws to indicate whether such exemptions should continue.

Respectfully submitted,

Sidney Glaser,
Director,
Division of Taxation

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CHAPTER I

HISTORY AND SUMMARY

DIVISION HISTORY

The Division of Taxation was established within the Treasury Department in 1948 (C. 92, P.L. 1948) as a part of reorganization following adoption of a new constitution in 1947. This new Division represented a transfer of functions from a State Department of Taxation and Finance established in 1944 (C. 112, P.L. 1944) which replaced a State Tax Department organized in 1931 (C. 336, P.L. 1931).

Antecedents of the State Tax Department were a State Board of Assessors established in 1884 (C. 208, P.L. 1884) and a Board of Equalization of Taxes established in 1905 (C. 67, P.L. 1905). These two Boards were consolidated in 1915 (C. 244, P.L. 1915) forming the State Board of Taxes and Assessment. Establishment of the State Tax Department resulted from a separation of assessment, collection, apportionment and equalization functions from responsibility for hearings and determination of tax appeals. This later function was assigned to a newly organized State Board of Tax Appeals which continued as the Division of Tax Appeals within the Treasury Department. Effective July 1, 1979, the Division of Tax Appeals was replaced by a Tax Court within the judicial system.

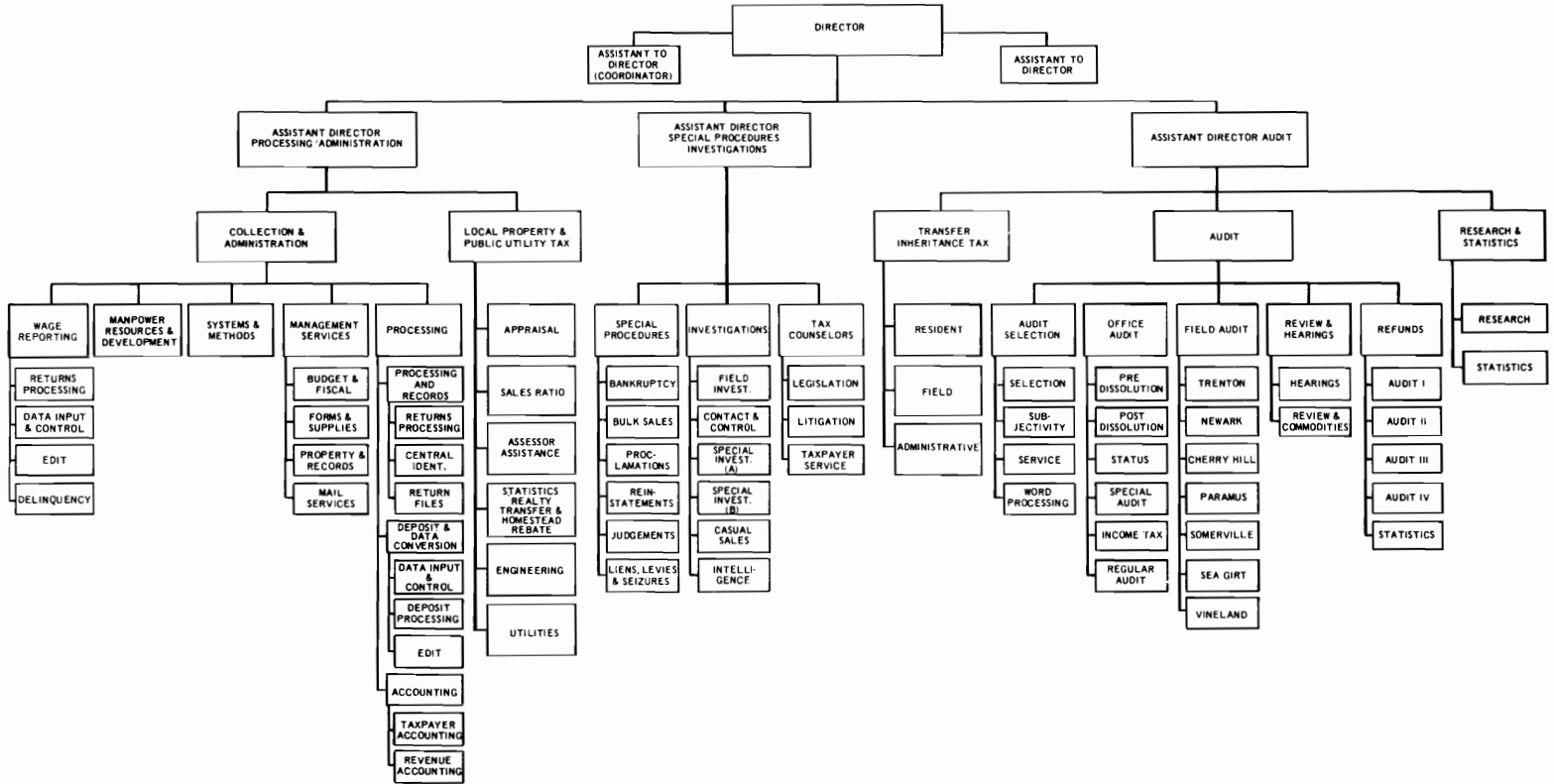
The Division is headed by a Director appointed by the Governor with advice and consent of the Senate to serve until a successor shall be appointed and qualified.

Effective September 1970, the Division reorganized itself along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Further refinements developed during 1977 when the Division was reorganized to distribute its activities among three assistant directors (see organization chart):

1. A consolidation of all processing and administration functions including Local Property and Public Utility Tax.
2. A grouping of Audit, Transfer Inheritance and Research and Statistics functions.
3. An expansion of Special Procedures and Investigations, to include Legal and Taxpayer Services.

CHART 1

ORGANIZATION CHART DIVISION OF TAXATION



STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

| <i>Tax</i> | <i>N.J.S.A. Citation</i> |
|---|--|
| Alcoholic Beverage | 54:41-1 et seq. |
| Alcoholic Beverage Wholesale Sales | 54:32C-1 et seq. |
| Atlantic City Luxury | 54:32B-24.1 et seq. |
| Business Personal Property | 54:11A-1 et seq. |
| Cigarette | 54:40A-1 et seq. |
| Corporation Business (Net Income and Net Worth | 54:10A-1 et seq. |
| C.B.T. Banking Corporation | 54:10A-1 et seq. |
| C.B.T. Financial Corporation | 54:10A-1 et seq. |
| Corporation Income | 54:10E-1 et seq. |
| Emergency Transportation | 54:8A-1 et seq. |
| Financial Business | 54:10B-1 et seq. |
| Gross Income | 54A:1-1 et seq. |
| Insurance Premiums | 54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq. |
| Local Property | 54:4-1 et seq. |
| Motor Fuels | 54:39-1 et seq. |
| Public Utility Tax: | |
| Public Utility Excise | 54:30A-16 et seq. |
| Public Utility Franchise | 54:30A-18 et seq. |
| Public Utility Gross Receipts | 54:30A-49 et seq. |
| Railroad Franchise | 54:29A-1 et seq. |
| Railroad Property | 54:29A-1 et seq. |
| Realty Transfer Fee | 46:15-5 et seq. |
| Sales and Use | 54:32B-1 et seq. |
| Savings Institution | 54:10D-1 et seq. |
| Spill Compensation | 58:10-23.11 et seq. |
| Transfer Inheritance Tax: | |
| Transfer Inheritance | 54:33-1 et seq. |
| Estate | 54:38-1 et seq. |
| Transportation Benefits | 54:8A-58 et seq. |
| Wage Reporting Act | 54:1-55 et seq. |

TAX ADMINISTRATION

Tax administration involves collection activities by the State, by counties and by municipalities (local taxing districts). As the State tax administrative agency, the Division exercises varying degrees of responsibility for taxes collected at all levels. These include:

Tax Collection: Administration of all taxes collected by the State for State and local purposes except boxing, T.V. and wrestling, pari-

mutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

Services to Local Taxing Districts: Supervision of local assessment standards and procedures, administrative services to local districts and County Boards of Taxation, examination and approval of local tax maps, compilation and reporting of statistical data, preparation of equalization tables, and certification of assessors.

The Division also exercises certain police functions with regard to administration of fair trade practice requirements under the "Unfair Cigarette Sales Act" (C. 247, P.L. 1952) and "An Act To Regulate The Sale of Motor Fuels." (C. 258, P.L. 1952).

TAX COLLECTIONS

Collections by the Division during fiscal year ended June 30, 1981 totaled \$4.6 billion or 94.1% of all major State Tax collections within and outside the Division. This represented an increase of \$749.2 million, or 19.4% over fiscal 1980. The \$4.6 billion collected included \$757.9 million for payment to local governments for their direct support. This 16.4% of Division collections represented \$158.7 million of personal property replacement taxes (save-harmless), \$3.9 million of Class II railroad "replacement taxes," \$1.6 million of financial business taxes, \$7.6 million of (Corporation Business Tax) Banking Corporation Taxes, \$539.6 million for Public Utility Franchise and Gross Receipts taxes, \$30.5 million for local assistance funding and \$16.0 million for insurance Taxes. Except for Revenue Sharing and Senior Citizen and Veteran Deductions (\$107.1 million), amounts distributed to each county and municipality are shown in Appendix III, Tables 42 and 43. (For details on Revenue Sharing and Senior Citizen and Veteran Deductions, see Table 22).

A description of each tax administered by the Division appears in Chapter VI.

SERVICES TO LOCAL TAXING DISTRICTS

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled \$4.1 billion representing an increase of \$391.3 million over the previous year. This compares with \$4.6 billion in major State tax collections. State responsibility for tax collections was 50.9%.

The Division also administers the Homestead Rebate Tax Program and provides rebate checks (totaling \$285.2 million in 1981) to eligible homeowners within each taxing district. It apportions \$50 million of general revenue sharing to taxing districts together with reimbursement for veterans and senior citizen deductions (\$57.1 million in 1981).

TABLE 1
STATE AND LOCAL TAX STRUCTURE
(millions of dollars)

| Year | Taxes Collected by the Division | Taxes Collected by the State Outside the Division ¹ | Taxes Administered by Counties | Taxes Administered by Municipalities ² | Total State and Local Taxes |
|------|---------------------------------|--|--------------------------------|---|-----------------------------|
| 1970 | \$1,147.3 | \$168.7 | \$19.5 | \$1,933.8 | \$3,415.5 |
| 1971 | 1,303.2 | 173.2 | 21.3 | 2,176.6 | 3,833.4 |
| 1972 | 1,421.5 | 179.4 | 24.7 | 2,393.8 | 4,201.0 |
| 1973 | 1,696.5 | 201.5 | 27.4 | 2,536.2 | 4,662.8 |
| 1974 | 1,826.6 | 205.0 | 28.6 | 2,712.3 | 4,995.7 |
| 1975 | 1,902.2 | 201.8 | 29.5 | 2,971.1 | 5,373.5 |
| 1976 | 2,186.3 | 233.7 | 27.3 | 3,295.1 | 6,059.7 |
| 1977 | 2,945.7 | 256.6 | 19.2 | 3,205.3 | 6,787.7 |
| 1978 | 3,154.8 | 262.7 | 23.9 | 3,275.3 | 7,123.2 |
| 1979 | 3,403.3 | 273.5 | 28.0 | 3,441.6 | 7,613.8 |
| 1980 | 3,866.4 ³ | 293.9 ⁴ | 26.9 | 3,743.5 | 7,946.2 |
| 1981 | 4,615.6 ⁵ | 290.1 ⁴ | 26.1 | 4,134.8 | 9,066.6 |

¹Does not include collections by the Lottery Commission since fiscal year 1971.

²Net tax after senior citizens and veterans deductions. Excludes Atlantic City Luxury Sales Tax Collections.*

³Includes public utility taxes formerly apportioned for local collection.

⁴Does not include casino gambling.

⁵Includes insurance tax formerly apportioned for local collection.

*Administration of this tax has been transferred to the Director, Division of Taxation, effective July 1, 1980 (P.L. 1980, c. 60).

**TABLE 2
MAJOR STATE TAX COLLECTIONS (NET) 1979-1981**

| TAX SOURCE | Collections for Fiscal Year | | | | | | Percent Changes | |
|--|-----------------------------|------------|--------------------------|------------|-------------------------|------------|-----------------|-----------|
| | 1981 | % of Total | 1980 | % of Total | 1979 | % of Total | 1980-1981 | 1979-1980 |
| Collected by Division: | | | | | | | | |
| Alcoholic Beverage | \$ 58,918,678 | 1.2% | \$ 55,491,914 | 1.3% | \$ 54,462,996 | 1.5% | + 6.2% | + 1.9% |
| Business Personal Property | 64,531,427 | 1.3 | 70,893,758 | 1.7 | 78,676,962 | 2.1 | - 9.0 | - 9.9 |
| Cigarette | 175,284,573 | 3.6 | 171,245,450 | 4.1 | 169,813,474 | 4.6 | + 2.4 | + 0.8 |
| Corporation Business ¹ | 770,298,738 | 15.7 | 627,207,517 | 15.1 | 538,506,682 | 14.5 | +22.8 | +16.5 |
| CBT Banks | 33,193,794 | 0.7 | 30,604,224 | 0.7 | 28,812,953 | 0.8 | + 8.5 | + 6.2 |
| CBT Financial Businesses | 879,218 | <0.1 | 1,509,384 | <0.1 | 5,760,092 | 0.2 | -41.8 | -73.8 |
| Corporation Income | 122,368 | <0.1 | 214,112 | <0.1 | 177,728 | <0.1 | -42.9 | +20.5 |
| Emergency Transportation ² | 41,888,784 | 0.9 | 34,464,614 | 0.8 | 35,201,112 | 1.0 | +21.5 | - 2.1 |
| Financial Business ³ | 35,942 | <0.1 | 628,032 | <0.1 | 121,360 | <0.1 | ..... | ..... |
| Gross Income ⁴ | 1,106,180,290 | 22.6 | 968,821,205 | 23.3 | 838,498,071 | 22.6 | +14.2 | +15.5 |
| Insurance Premiums ⁵ | 97,557,248 | 2.0 | 90,936,373 | 2.2 | 85,473,443 | 2.3 | + 7.3 | + 6.4 |
| Miscellaneous Revenue ⁶ | 1,227,589 | <0.1 | 1,754,010 | <0.1 | 2,494,901 | <0.1 | -30.0 | -29.7 |
| Motor Fuels | 278,037,674 | 5.7 | 280,860,039 | 6.8 | 298,024,258 | 8.0 | - 1.0 | - 5.8 |
| Public Utility Excise (State Use) | 81,226,115 | 1.7 | 64,653,651 | 1.6 | 81,619,010 ⁷ | 2.2 | +25.6 | -20.8 |
| Public Utility Excise (Mun. Use) | 500,102,231 | 10.2 | 161,538,500 ^a | 3.9 | ..... | ..... | ..... | ..... |
| Railroad Franchise | 28,643 | <0.1 | 45,056 | <0.1 | 27,497 | <0.1 | -36.4 | +63.9 |
| Railroad Property | 3,022,026 | 0.1 | 3,037,838 | 0.1 | 3,322,776 | 0.1 | - 0.5 | - 8.6 |
| Sales and Use | 1,201,213,918 | 24.5 | 1,179,877,566 | 28.4 | 1,098,017,244 | 29.6 | + 1.8 | + 7.5 |
| Alcoholic Beverage Wholesale | 62,244,636 | 1.3 | ..... | ..... | ..... | ..... | ..... | ..... |
| Atlantic City Luxury (Mun. Use) | 4,402,055 | 0.1 | ..... | ..... | ..... | ..... | ..... | ..... |
| Savings Institution | 108,299 | <0.1 | 3,954,792 | 0.1 | 4,293,214 | 0.1 | ..... | - 7.9 |
| Spill Compensation | 12,788,846 | 0.3 | 6,850,324 | 0.2 | 6,402,848 | 0.2 | +86.7 | + 7.0 |
| Transfer Inheritance & Estate | 122,318,134 | 2.5 | 111,646,287 | 2.7 | 100,435,754 | 2.7 | + 9.6 | +11.2 |
| Total Collected by Division ⁹ | \$4,615,611,226 | 94.1% | \$3,866,365,001 | 93.0% | \$3,430,269,462 | 92.6% | +19.4 | +12.7 |

| | | | | | | | | | | | |
|--|----|--------------------|-------------|----|--------------------|-------------|----|--------------------|-------------|---------------|---------------|
| Collected Outside Division: | | | | | | | | | | | |
| Boxing-Wrestling-T.V. | \$ | 226,419 | <0.1% | \$ | 270,728 | <0.1% | \$ | 76,320 | <0.1% | -16.4% | ..... |
| Motor Fuels Use | | 7,325,900 | 0.2 | | 7,404,067 | 0.2 | | 6,533,216 | 0.2 | - 1.1 | +13.3% |
| Motor Vehicle Fees | | 266,225,918 | 5.4 | | 270,251,325 | 6.5 | | 248,168,979 | 6.7 | - 1.5 | + 8.9 |
| Outdoor Advertising | | 223,206 | <0.1 | | 219,586 | <0.1 | | 216,973 | <0.1 | + 1.7 | + 1.2 |
| Pari-Mutuel | | 16,074,449 | 0.3 | | 15,725,286 | 0.3 | | 18,515,507 | 0.5 | + 2.2 | -15.1 |
| Total Collected Outside Division ¹⁰ | \$ | <u>290,075,892</u> | <u>5.9%</u> | \$ | <u>293,870,992</u> | <u>7.0%</u> | \$ | <u>273,510,995</u> | <u>7.4%</u> | <u>- 1.3%</u> | <u>+ 7.4%</u> |
| Total Major State Tax Collections | \$ | 4,905,687,118 | 100.0% | \$ | 4,160,235,993 | 100.0% | \$ | 3,703,780,457 | 100.0% | +17.9% | +12.3% |

1. Includes "Deferred Dissolution Tax" revenues to be transferred to the appropriate account when returns are received (c. 367, P.L. 1973). 1979—\$8,963; 1980—\$19,489; 1981—\$88,160.
2. Transportation Tax reflects transferred amounts to Gross Income Tax (c. 66, P.L. 1976).
3. Represents Unincorporated Financial Business collections and audit receipts from both Incorporated and Unincorporated Financial Business.
4. Excludes \$1,918,527 which was dedicated to the Gubernatorial General Election Fund.
5. Includes collections representing reimbursement for Motor Vehicle Security Responsibility Law. Collections: 1979—\$3,597,760; 1980—\$3,880,158; 1981—\$4,216,601.
6. Repealed tax audit receipts. Amounts include Capital Gains and Other Unearned Income, Retail Gross Receipts, Transportation Benefits and Unincorporated Business.
7. Includes \$22,424,633 collected for Anti-Recession Fiscal Assistance.
8. Represents portion of "Certification of Assessment"—Public Utility Excise—Gross Receipts and Franchise (c. 10, 11 & 12, P.L. 1980).
9. Includes Public Utility Administrative Cost: 1979—\$127,087; 1980—\$130,355; 1981—\$153,799.
10. Excludes lottery earnings and casino gambling taxes.

CHAPTER II PROCESSING AND ADMINISTRATION

Processing and Administration Activity utilizes approximately 35% of all Division personnel. The Activity is responsible for processing tax returns and forms, deposit of receipts, all administrative functions, Local Property and Public Utility Tax and wage reporting.

MANAGEMENT SERVICES

Property Management

The Division occupies floor space on seven of the ten floors in the Taxation Building, all three floors of the Mill Hill Processing Center and Annex, six field offices located in Fair Lawn, Newark, Somerville, Cherry Hill, Wall Township, and Vineland, as well as two warehouses in the City of Trenton. A one-story building on Roebling Avenue is being used by the Wage Reporting Branch.

Budget and Fiscal

Budget activities include planning, preparation, and execution of five separate budgets on an annual basis under the zero-based budget concept. Individual budgets include: Processing/Administration; Special Procedures/Investigations; Audit Services; Gross Income Tax; Homestead Rebate Program; and Wage Reporting Act.

Cost of operating the Division during fiscal 1981 approximated .83% of revenues collected.

Mail Room

Mail and Mail Insert operation is responsible for proper handling of a large volume of forms, documents, etc. comprising mail services for the entire Division. It also performs mail service for several other state agencies. During 1981, the Mail Room processed over 13.8 million pieces of outgoing mail and over 10 million pieces of incoming mail.

Printing and Supplies

All tax forms used by the Division are designed internally and ordered by the Treasury Department Purchase Bureau in accordance with specifications provided by the Printing and Supplies Unit. All office supplies are ordered, received and distributed from a central stock room.

Records Management

The records management program is designed to store aging records in warehouses at minimum cost in a manner to accomplish retrieval as needed or destruction in accordance with official criteria. During 1981, 88,914 tax records were pulled and 89,342 were refilled.

MANPOWER RESOURCES & DEVELOPMENT

Personnel

Although personnel administration and employment records for the Division are maintained in the personnel office of the Treasury Department, the Division performs day-to-day management services for employees. This includes activities associated with new employments, terminations, transfers, leaves of absence, promotions and retirements.

In-Service Training

A wide variety of in-service training courses for Division personnel range from orientation programs to executive and middle management programs for upper level supervisory personnel. During 1981, 178 persons completed training courses offered by the Department of Civil Service, 90 employees completed job-related evening college courses under a tuition refund plan and 139 attended special seminars and conferences.

PROCESSING

This Branch is responsible for centralized Division services including

tax returns and checks, requests for forms, legal questions, general correspondence regarding taxpayer accounts, applications for licenses, Homestead Rebate applications, license fees, and others.

Except for Transfer Inheritance and Local Property and Public Utility Taxes, this Branch processes all tax returns. It also acts as liaison with the Bureau of Data Processing in the control of taxpayer identification, registration, billings, and adjustments to taxpayer accounts.

Returns Processing Section

Returns Processing includes extracting, screening, coding, numbering and distribution to appropriate sections within the Division. It received over 8.4 million pieces of mail during 1981.

More than 95% of all checks received are deposited in the bank on the day received.

A comparison of mail receipts for the last two fiscal years follows:

| Tax Source | Mail Receipts | |
|-------------------------------------|------------------|------------------|
| | 1981 | 1980 |
| Alcoholic Beverage | 5,402 | 5,518 |
| Business Personal Property | 137,829 | 179,917 |
| Cigarette | 30,935 | 33,634 |
| *Corporation Business | 271,381 | 263,429 |
| Emergency Transportation | 206,149 | 204,020 |
| Gross Income: | | |
| Employee-1040 Estimated | 503,543 | 453,852 |
| Employee-1040 | 3,080,520 | 3,129,412 |
| Employer-Withholdings | 1,151,344 | 1,156,316 |
| Homestead Rebate Applications | 1,497,701 | 1,523,267 |
| Employer Reconciliations | 143,920 | 139,887 |
| Miscellaneous Mail | 303,273 | 287,583 |
| Motor Fuels | 30,502 | 28,934 |
| Sales and Use | 1,108,499 | 1,075,225 |
| Total | 8,470,998 | 8,481,503 |

*Includes Corporation Business, Financial Business, Insurance Premiums, Savings Institution, and Bank Stock Taxes.

Data Input and Control Section

This section is responsible for controlling all computer input and output data generated by processing of tax forms and related documents. It contains two units:

1. Data Capture Unit-handling input required to service all computer programs including cash verification, tax return editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and others. During fiscal 1981, the Cash Receipts Accounting System was implemented with this unit handling the input of checks and cash receipts.
2. Data Input and Output Control Unit-control of source documents and input and output reports involves maintenance of control ledger, delivery of hard copy reports and microfilm, and liaison with Accounting Section and Bureau of Data Processing. With more than 300 separate computer programs and their applications, volume runs into the millions of entries.

Data Perfection Section

During fiscal 1981 this Section handled approximately 418,000 edit errors. In addition, the advent of the Cash Receipts Accounting System brought about a new type of edit. The quantity of rejected items varies depending on daily volume captured in Data Input and the type of tax being inputted. Many rejections will correct themselves as the processing cycle continues; however, some rejections require research and re-submission thru Data Input.

Deposit Preparation Section

This section prepares all checks and cash receipts for bank deposit representing payments for tax returns, billings, licenses, etc. It also maintains liaison with Depository Banks, and Division of Budget and Accounting. During fiscal 1981 approximately 3,800,000 checks and cash transactions were deposited.

Central Identification Section

Central Identification maintains the Unified Taxpayer File containing

appropriate information regarding taxpayer accounts. It consists of five units as follows:

1. Changes-Completed over 283,294 changes to the master file.
2. New Registration Unit-Coded and examined 41,150 applications and processed 25,000 "New Corporation Control Forms" and 28,000 "Changes to Corporation Identification."
3. Correspondence-Typed and mailed more than 220,000 pieces of correspondence and tax returns.
4. Edit-Prepared more than 164,000 corrections to Taxpayer Identification and Cash Records, and processed over 44,000 noncomputer generated or defaced Gross Income Tax Returns.
5. Data Input-Entered over 485,000 changes and added over 51,000 new accounts to the Unified Taxpayer File. All additions and changes are immediately available to all users of the system throughout the Division.

The Licenses and Registration Section processes and issues Cigarette and Motor Fuel Licenses involving fees and special types of licenses requiring bonds, and the transfer of Alcoholic Beverage Licenses.

During Fiscal 1981, 65,539 licenses and registrations were issued for Cigarette, Motor Fuels and Alcoholic Beverage Taxes as follows:

| Type of License and Registration Issued | Number Issued | |
|--|---------------|---------------|
| | 1981 | 1980 |
| Cigarette Tax: | | |
| Distributors | 122 | 119 |
| Wholesaler | 283 | 245 |
| Over-the-Counter | 16,825 | 18,092 |
| Vending Machines | 30,458 | 32,128 |
| Miscellaneous | 521 | 624 |
| Motor Fuels Tax: | | |
| Gasoline Jobbers | 27 | 27 |
| Distributors | 80 | 74 |
| Special Licenses A & B | 1,898 | 1,815 |
| Retail Licenses | 6,737 | 6,842 |
| Wholesale Licenses | 515 | 482 |
| Transport Licenses | 3,223 | 3,358 |
| Alcoholic Beverage: | | |
| Transfers | 4,850 | 4,900 |
| Total | 65,539 | 68,756 |

Revenue and Taxpayer Accounting

After initial processing, the Accounting Section receives tax returns and reconciles totals of checks and returns for 23 taxes. The checks are deposited in the designated bank accounts and transmittals of income are prepared for entry into the Department of Treasury revenue accounting system.

The Taxpayer Accounting Section is responsible for the billing of penalty and/or interest for late filing of returns and reports, and for underpayments of tax liabilities resulting from dishonored checks. Billings during the year totaled approximately 350,000. Collections by this unit were \$10.5 million for fiscal 1981.

This section also monitors Cigarette Tax meters set at Trenton and six district offices, and designated field banks throughout the State.

A new mechanized deposit preparation and cash receipts accounting system was implemented during fiscal 1981 for nine major taxes. Other taxes will be added during fiscal 1982.

In fiscal 1982, the Agency Accounting System, an on-line computer

system, will provide data entry and inquiry of the revenue accounts for the Division and other State agencies.

SYSTEMS AND METHODS

Systems and Methods conducts "in-house" management studies on a continuing basis. It also acts as a liaison with the Bureau of Data Processing. Additional areas of responsibility include tax form revision and development. Principle activities during 1981 include:

Cash Receipts Accounting System-In association with Arthur Andersen & Company assisted in implementation of a mechanized deposit preparation and cash receipts accounting system.

Employer Wage Reporting-Assisted in formation and implementation of employer wage reporting to expose fraudulent transactions in public assistance and unemployment benefits.

Data Processing-Assisted in development and implementation of new data processing programs.

Federal/State Exchange of Tax Information—Maintained an interface with the Federal Government relative to the implementation of safeguards and procedures for the exchange of individual and business tax information.

Tax Administration-Developed and implemented systems for administering the Alcoholic Beverage Wholesale Sales Tax and the Atlantic City Luxury Tax.

Major Studies and Activities

Future equipment requirements and the potential use of various business machines were evaluated. Study continued in use of OCR (Optical Character Reading) equipment.

Other studies and activities include: an analysis of the three commodity tax systems; the feasibility of "coupon book" tax returns for multiple return taxes; administration of an incentive program for data entry operators and the feasibility of an automated standards system; installation and relocation of telecommunications equipment; develop-

ment and implementation of an income tax employer reconciliation delinquency program; development and implementation of an amended return for the Gross Income Tax (Form NJ-1040X); implementation of a software program for verification and correction of zip codes; development of a consolidated Senior Citizen application; development of an automated attendance monitoring system; enhancements to the Local Property Tax "4 Line" (Mod IV) system; automation of the Municipal Local Purposes Tax Assistance Fund; revisions to the income tax adjustment notices; revisions to the posting procedures for the corporation tax; recommendation of changes to the forms and formats for the Unified Taxpayer File; development and implementation of quarterly statistical report for Transfer Inheritance Tax; a feasibility study for changes to the cigarette tax stamping procedures; and the development of a Corporation Business Tax Estimated Tax return.

On a continuing basis, employee suggestion awards are evaluated. During the year, 17 suggestions were evaluated.

WAGE REPORTING

The Wage Reporting Branch was established in April of 1981 to administer provisions of the New Jersey Wage Reporting Act (P.L. 1980, C. 48). The Act, approved on June 26, 1980, is designed to identify and control abuse of public assistance and employment security programs.

Under the Act, every employer is required to submit quarterly wage reports for each employee who resides in or is employed in New Jersey. The employer's recordkeeping obligation began on Jan. 1, 1981. The first quarterly report was due on or before April 30, 1981. Information reported on the Employer Report of Wages Paid (WR-30) includes name and social security number of each employee, gross wages paid during the quarter, and New Jersey Gross Income Tax Withheld.

Information obtained by the Wage Reporting Branch is matched by computer against lists submitted by the Division of Public Welfare and the Division of Unemployment and Disability Insurance. Lists submitted by these agencies contain name and social security number of individuals who received public assistance or unemployment benefits during the quarter. When a match occurs, the agency submitting the name is provided with employee's name, social security number, wages paid,

and name and address of the employer. The Wage Reporting Act requires the agencies to investigate and, if appropriate, take action against an individual who has received benefits illegally.

There are more than 185,000 employers in New Jersey who are required to file a wage report. It is expected that reports will contain wage information on over 3,000,000 employees each quarter.

CHAPTER III LOCAL PROPERTY AND PUBLIC UTILITIES

INTRODUCTION

Local property taxes constitute almost 50% of New Jersey state and local taxes. During 1981 this tax produced 49.1% of all revenues. Continuing progress is evidenced by recent development of statewide standards for County Tax Board rules and regulations. Chapter 499, P.L. 1979 established the office of County Tax Administrator and otherwise provided for the strengthening of the state and professionalization of county board of taxation.

Principal activities include: (1) administration of public utility and railroad taxes; (2) implementation of standards dealing with County Tax Board rules and regulations, revaluation contracts, certification of assessors, and tax maps; (3) preparation of annual Table of Equalized Valuations and tax abatement statistics; (4) assistance to local property tax administrators; (5) administration of farmland assessments, realty transfer tax, homestead rebates; (6) apportionment to local taxing districts of revenue sharing, personal property replacement, and in lieu payments for state owned property; (7) service to other departments and individuals.

**TABLE 3
NEW JERSEY LOCAL PROPERTY TAX GROWTH BY YEARS**

| <i>Year</i> | <i>Total (millions)</i> | <i>Percent Change</i> | <i>Year</i> | <i>Total (millions)</i> | <i>Percent Change</i> |
|-------------|-----------------------------|---------------------------|-------------|-----------------------------|---------------------------|
| 1960 | \$ 834.6 | 7.96% | 1971 | \$2,176.6 | 13.23% |
| 1961 | 899.7 | 12.80 | 1972 | 2,393.8 | 9.98 |
| 1962 | 971.2 | 7.94 | 1973 | 2,536.3 | 5.96 |
| 1963 | 1,035.6 | 6.63 | 1974 | 2,712.3 | 6.94 |
| 1964 | 1,124.5 | 8.59 | 1975 | 2,971.1 | 9.55 |
| 1965 | 1,201.1 | 6.82 | 1976 | 3,295.1 | 10.91 |
| 1966 | 1,239.0 | 3.16 | 1977 | 3,205.2 | -2.73 |
| 1967 | 1,410.9 | 13.88 | 1978 | 3,275.3 | 2.19 |
| 1968 | 1,519.2 | 7.68 | 1979 | 3,441.6 | 5.08 |
| 1969 | 1,676.7 | 10.37 | 1980 | 3,743.5 | 8.77 |
| 1970 | 1,922.3 | 14.65 | 1981 | 4,134.8 | 10.45 |

IMPLEMENTATION OF STANDARDS

Revaluation and Reassessment

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments and are given continual attention. Between 1951 and 1981, 559 local taxing districts undertook 1,327 such programs by professional revaluation firms. In 1981, 40 taxing districts implemented a revaluation.

Chapter 424, P.L. 1971 requires the Division to establish standards to be used in valuation and revaluation for assessment purposes, and to prescribe minimum qualifications for firms and individuals engaged in such activity. The Director must approve any contract for this purpose and must determine that the contractor meets prescribed qualifications. During fiscal 1981, 30 contracts and/or specifications were approved.

Certification of Assessors

Chapter 44, P.L. 1967 requires each taxing district to be served by a certified assessor. During fiscal 1981, the Division held two assessor certification examinations. A total of 159 candidates completed this examination in fiscal 1981.

Of the 1,359 persons who have been issued a tax assessor certificate since inception of the program, 481 are presently in office, 385 are no longer in office, 61 are on an assessor's staff, 338 have no connection with an assessor's office, 77 are deceased, 4 have had their tax assessor certificate removed, and 13 are out of state residents.

There are 835 assessor positions in New Jersey of which 708 are filled. 476 tax assessor certificate holders fill 632 of the assessor positions, while 27 of the positions are held by non-certified persons and 51 of the positions are filled by assessors who hold office by statutory provisions allowing anyone who has held office as assessor on a continuous basis since July 1, 1967 to continue in office. 109 certified tax assessors serve more than one taxing district.

Tax Maps

New Jersey law (Chapter 18, P.L. 1918 and Chapter 167, P.L. 1939) provides for the preparation of “maps for purposes of taxation in all taxing districts,” except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146—29).

Chapter 424, P.L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. Since 1972, 80 taxing districts have developed completely revised tax maps and 280 have had existing maps judged current and usable.

Tax maps have never been approved in 19 taxing districts, including those that are not required to have a map, 168 districts have approved tax maps more than sixteen years old, and the remaining 380 have maps approved between 1965-1981. Some of those not approved recently are maintained on the basis of current specifications.

County Tax Board Rules and Regulations

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 119, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice. Chapter 499, P.L. 1979 establishes the office of County Tax Administrator.

EQUALIZATION AND TAX ABATEMENTS

Equalization Table

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. This table is certified to the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N.J.S.A. 54:1—35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost for a large number of regional school districts among component taxing districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, business¹). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied against aggregate assessed value of the district to determine aggregate "true value."

"True value" is averaged with true value for the preceding year after adjustment for "added and omitted assessments." This averaging has the two-way advantage of avoiding abrupt changes in ratio from year to year and avoiding undue influence of inadequate samples of sales of a single year.

The average ratio of assessed value to true value of all real estate in 1981 was 65.87%.

The table of Equalized Valuations promulgated October 1, 1981 shows that the aggregate assessed valuation of the real property in the State totaled \$109.2 billion and the aggregate true value totaled \$165.8 billion. Total equalized valuation increased from \$149.4 billion in 1980 to \$167.7 billion in 1981, an increase of \$18.3 billion, or 12.26%.

Farmland Assessment

The "Farmland Assessment Act of 1964" (C. 48, P.L. 1964) provides for preferential assessment of land—"actively devoted to agricultural or horticultural use," at its value for such use rather than market value. Unit values for various types of farmland are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

In 1981 there were 35,905 "line items" of qualified farm assessments comprising 1,240,263 acres or 25.81% of total State area. Although large in area, these farmland assessments represent .31% of the entire property tax base (See Table 4).

¹Business properties are subclassified into commercial, industrial and apartments for statistical purposes.

**TABLE 4
1981 SUMMARY OF FARM ASSESSMENT¹
REGULAR FARM (3a) QUALIFIED FARM (3b)**

| 3a (Regular Farm) | | | 3b (Qualified Farm) | | | | Total Farm | | Percent Distribution | |
|--------------------------------|----------------|-----------------|--------------------------------|------------------|------------------------------|----------------|--|-----------------|----------------------|----------|
| No. of Line Items ² | Assessed Value | | No. of Line Items ² | Total 3b Acreage | 3b Acres as % of County Area | Assessed Value | No. of Line Items 3a & 3b ² | Assessed Value | Farm Assessed 3a | Value 3b |
| Atlantic | 1,210 | \$ 27,301,544 | 1,279 | 38,896.78 | 10.75% | \$ 7,828,905 | 2,489 | \$ 35,130,449 | 77.71 | 22.29 |
| Bergen | 133 | 16,396,020 | 213 | 3,673.68 | 2.44 | 2,110,445 | 346 | 18,506,465 | 88.60 | 11.40 |
| Burlington | 1,760 | 85,770,130 | 3,509 | 166,956.71 | 31.84 | 34,840,025 | 5,269 | 120,610,155 | 71.11 | 28.89 |
| Camden | 417 | 14,696,944 | 839 | 15,063.67 | 10.59 | 7,808,111 | 1,256 | 22,505,055 | 65.31 | 34.69 |
| Cape May | 342 | 8,977,010 | 470 | 13,260.12 | 7.81 | 2,732,290 | 812 | 11,709,300 | 76.67 | 23.33 |
| Cumberland | 1,937 | 53,753,050 | 2,558 | 77,439.99 | 24.08 | 18,617,338 | 4,495 | 72,370,388 | 74.27 | 25.73 |
| Essex | 24 | 2,503,100 | 44 | 521.67 | .64 | 294,400 | 68 | 2,797,500 | 89.48 | 10.52 |
| Gloucester | 1,921 | 69,341,600 | 3,217 | 84,912.57 | 40.38 | 34,753,950 | 5,138 | 104,095,550 | 66.61 | 33.39 |
| Hudson | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hunterdon | 2,871 | 232,248,377 | 4,587 | 162,428.76 | 58.08 | 33,526,583 | 7,458 | 265,774,960 | 87.39 | 12.61 |
| Mercer | 1,034 | 72,656,420 | 1,756 | 58,851.69 | 40.69 | 16,950,150 | 2,790 | 89,606,570 | 81.08 | 18.92 |
| Middlesex | 725 | 39,019,800 | 1,305 | 43,486.89 | 22.00 | 17,204,500 | 2,030 | 56,224,300 | 69.40 | 30.60 |
| Monmouth | 2,128 | 99,473,695 | 2,852 | 91,589.88 | 30.00 | 36,250,016 | 4,980 | 135,723,711 | 73.29 | 26.71 |
| Morris | 570 | 48,013,115 | 1,244 | 35,823.50 | 11.72 | 10,868,534 | 1,814 | 58,881,649 | 81.54 | 18.46 |
| Ocean | 429 | 20,633,250 | 439 | 12,696.23 | 3.09 | 2,989,780 | 868 | 23,623,030 | 87.34 | 12.66 |
| Passaic | 55 | 2,938,800 | 165 | 6,449.92 | 5.24 | 1,895,400 | 220 | 4,834,200 | 60.79 | 39.21 |
| Salem | 1,720 | 49,039,350 | 3,535 | 118,191.01 | 53.84 | 25,619,940 | 5,255 | 74,659,290 | 65.68 | 34.32 |
| Somerset | 939 | 94,173,325 | 1,757 | 70,333.89 | 36.02 | 16,802,904 | 2,696 | 110,976,229 | 84.86 | 15.14 |
| Sussex | 1,514 | 59,386,770 | 3,223 | 125,213.91 | 37.17 | 17,471,427 | 4,737 | 76,858,197 | 77.27 | 22.73 |
| Union | 16 | 1,321,700 | 46 | 535.02 | .81 | 365,600 | 62 | 1,687,300 | 78.33 | 21.67 |
| Warren | 1,342 | 76,125,257 | 2,867 | 113,936.98 | 49.18 | 21,062,369 | 4,209 | 97,187,626 | 78.33 | 21.67 |
| Totals | 21,087 | \$1,073,769,257 | 35,905 | 1,240,262.97 | 25.81 | \$309,992,667 | 56,992 | \$1,383,761,924 | 77.60 | 22.40 |

NOTES:

1. Regular farms (land and improvements) are valued by the same standard as other taxable property. Qualified farms (land only) are assessed on basis of agricultural use only upon application of owner.
2. Number of line items cannot be interpreted as the number of farms, some farms encompass more than one line item.

Water Pollution and Air Pollution Tax Exemption

N.J.S.A. 54:4—3.56 et seq. and N.J.S.A. 13:1 D-7 provide for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Environmental Protection. Ratables exempted under these laws total \$35,621,711.

Solar Energy Exemption

Chapter 256, P.L. 1977 provides for the exemption of certified solar heating and cooling systems from real property taxation. The local construction code official is responsible for the certification of such systems when found to be designed primarily as solar heating and cooling systems.

Under the Act, the exemption amount is defined as the difference in the assessed value of the property with and without the certified solar system. Ratables exempted under this law totaled \$201,870.

Business Personal Property

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P.L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P.L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:11D-4). The "save-harmless" amount of \$106,835,188 was exceeded in 1975-1976 by \$51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than \$158,703,834, the amount certified on October 15, 1976 (C. 3, P.L. 1977). C. 4, P.L. 1977 provided for the repeal of the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977. As a result, revenue from this source decreased from \$78.7 million in 1979 to \$70.9 million in 1980 to \$64.5 million in 1981.

Exempt Property Lists

Legislative provision for payment of in lieu of tax revenues to taxing districts for services rendered to state owned exempt properties placed added emphasis on continuing efforts to attain realistic assessment for all exempt properties. Annual lists of exempt property valuations are compiled.

LOCAL SUPPORT AND SERVICES

Assistance to County Boards of Taxation

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits of the field staff. During the year 5,179 calls were made by the field staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators to discuss problems and plans of the County Boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property appraisals and methods for assessing unusual or complex properties. New assessors receive special training. During the year 8,857 calls were made by members of the field staff to assist assessors in carrying out the duties of their office. This is an especially significant activity since average annual turnover of assessors in office approximates 12%.

Assessor Training

Since 1954 the Division has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State University, at strategic locations throughout the State. The Division supplies some of the instructors for courses, is represented on the planning committee and participates in the

annual Rutgers Conference for Assessing Officers. The New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors and the Assessors Law Manual are the primary textbooks used in all in-service training courses.

Real Estate Appraisals

An Appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1981 assistance was given in 61 municipalities on 131 separate properties having an appraised value of \$205,389,938. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors. In addition to appraisals for assessors, assistance is rendered to other state agencies in conjunction with the valuation of state owned property reported by taxing districts under Chapter 272, Laws of 1977.

Data Processing for Local Tax Rolls

As of 1981, 566 out of 567 taxing districts are using a data processing system developed by the State. These districts contain 2,332,225 "line items" of taxable property—99.9% of State total.

The Division is in the process of modifying the State Property Tax system. These modifications will improve program efficiency as well as introduce a variety of new programs that will be beneficial to both the County Boards of Taxation and the municipal assessors.

HOMESTEAD TAX REBATE

A Homestead Tax Rebate calculated at \$1.50 per \$100 to \$10,000 of equalized value, or two-thirds of equalized value, whichever is less, plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by \$10,000 of equalized value or two-thirds of equalized value, whichever is less is mailed to each qualified homeowner in New Jersey. (C. 72, P.L. 1976).

More than 1.5 million rebate checks totaling \$285.2 million were mailed to taxpayers on or before July 15, 1981. The average 1981 rebate was \$193.87. Senior citizen homeowners (65 or older), disabled,

or surviving spouses (55 or older), received an additional \$50.

TAXES ADMINISTERED

Public Utility Taxes

Adoption of a public utility excise tax for State use (C. 41 and C. 42, P.L. 1963) had the effect of bringing a function of tax administration and collection to an activity which was traditionally involved only in valuation and apportionment functions. Addition of the Excise Tax involved an additional computation and assessment of taxes paid directly to the State for State use.

Public Utility Franchise Taxes and Gross Receipts Taxes are now collected by the State for distribution to municipalities. (P.L. 1980, Chapters 10, 11, & 12.)

Railroad Taxes

Local Property administers the Railroad Property Tax and Franchise Tax (pgs. 86 and 89) and determines the amount of State aid payable to taxing districts in lieu of Class II railroad property taxes.

Declining reliance upon railroad taxes due to economic and other changes has created a condition of "phasing out." All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations. State payments under such formula substantially exceed the amount of railroad taxes collected. Railroad owned property not used for railroad purposes is assessed and taxed locally.

**TABLE 5
PUBLIC UTILITY GROSS RECEIPTS AND FRANCHISE TAXES
COLLECTED BY THE STATE FOR
DISTRIBUTION TO MUNICIPALITIES**

| Number of Companies | Classification | Franchise Tax | | Gross Receipts Tax | |
|------------------------|----------------------------------|---------------------------|----------------------|------------------------|----------------------|
| | | Gross Receipts Taxable | Taxes | Gross Receipts | Taxes |
| 3 | Electric | \$ 753,638,935 | \$ 38,053,432 | \$1,178,397,377 | \$ 89,393,955 |
| 3 | Gas | 412,623,256 | 21,258,142 | 436,615,779 | 33,718,001 |
| 2 | Electric & Gas | 2,342,482,722 | 117,189,883 | 2,866,870,826 | 216,175,841 |
| 82 | Water | 147,834,328 | 7,674,269 | 155,359,087 | 12,367,394 |
| 21 | Sewer | 4,470,807 | 220,032 | 5,698,558 | 429,286 |
| 9 | Telephone & Telegraph | 675,504,184 | 32,898,140 | ..... | ..... |
| <u>120</u> | | <u>\$4,336,554,232</u> | <u>\$217,293,898</u> | <u>\$4,642,941,627</u> | <u>\$352,084,477</u> |
| 1 | Municipal Electric | 6,555,070 | 340,717 | 6,555,070 | 516,541 |
| <u>121</u> | Net Tax Apportioned ¹ | <u>\$4,343,109,302</u> | <u>\$217,634,615</u> | <u>\$4,649,496,697</u> | <u>\$352,601,018</u> |
| | Administrative Cost | | +60,058 | | +93,741 |
| | Total | | <u>\$217,694,673</u> | | <u>\$352,694,759</u> |

¹Includes adjustments for credits and advance payments made under c.35 & c.36, P.L. 1979.

TABLE 6
SUMMARY OF LOCAL PROPERTY-NET VALUATIONS TAXABLE

| County | 1981 | 1980 | Increase or Decrease |
|------------------|--------------------------|--------------------------|-------------------------|
| Atlantic | \$ 4,229,711,511 | \$ 3,344,935,457 | \$ 884,776,054 |
| Bergen | 19,947,342,298 | 19,427,320,823 | 520,021,475 |
| Burlington | 5,072,486,607 | 4,598,552,923 | 473,933,684 |
| Camden | 5,251,442,612 | 5,161,471,427 | 89,971,185 |
| Cape May | 2,777,039,344 | 2,724,044,192 | 52,995,152 |
| Cumberland | 1,378,160,907 | 1,261,913,264 | 116,247,643 |
| Essex | 8,062,099,700 | 7,643,522,800 | 418,576,900 |
| Gloucester | 2,788,601,971 | 2,442,840,487 | 345,761,484 |
| Hudson | 3,589,042,623 | 3,589,358,309 | -315,686 |
| Hunterdon | 2,262,743,720 | 1,942,891,919 | 319,851,801 |
| Mercer | 3,931,148,630 | 3,298,823,843 | 632,324,787 |
| Middlesex | 9,182,207,884 | 9,018,980,915 | 163,226,969 |
| Monmouth | 7,002,835,621 | 6,472,265,957 | 530,569,664 |
| Morris | 7,138,523,243 | 6,458,364,261 | 680,158,982 |
| Ocean | 6,953,617,758 | 6,114,817,006 | 838,800,752 |
| Passaic | 4,777,138,832 | 4,751,571,258 | 25,567,574 |
| Salem | 725,131,215 | 709,937,371 | 15,193,844 |
| Somerset | 4,852,543,725 | 3,744,948,904 | 1,107,594,821 |
| Sussex | 1,811,355,328 | 1,642,374,731 | 168,980,597 |
| Union | 7,823,765,441 | 7,807,136,740 | 16,628,701 |
| Warren | 1,445,591,141 | 1,330,320,395 | 115,270,746 |
| Totals | <u>\$111,002,530,111</u> | <u>\$103,486,392,982</u> | <u>\$7,516,137,129</u> |

**TABLE 7
GENERAL NET PROPERTY TAXES BY PROPERTY CLASS—1970 TO 1980
SUMMARY BY PERCENT CHANGE IN INDUSTRIAL TAX***

| | Industrial | Commercial | Residential | Apartment | Farm | Vacant Land | Personal | Total Tax | ETR | No. Mun. |
|------------------------------------|------------|------------|-------------|------------|-----------|-------------|-----------|-------------|-------|----------|
| Total Greater than +350% | | | | | | | | | | 57 |
| 1970 | 2,686,583 | 13,192,337 | 70,518,175 | 3,167,690 | 5,917,037 | 8,642,589 | 1,830,614 | 105,955,025 | 3.43 | |
| 1980 | 20,239,134 | 31,800,095 | 184,671,832 | 10,283,484 | 7,499,902 | 19,298,705 | 3,678,965 | 277,472,117 | 2.37 | |
| % Change | 653.3 | 141.1 | 161.9 | 224.6 | 26.8 | 123.3 | 101.0 | 161.9 | 30.9- | |
| Total from +300.1% to +350% | | | | | | | | | | 6 |
| 1970 | 1,262,219 | 2,379,971 | 20,342,853 | 638,529 | 203,280 | 1,721,452 | 290,544 | 26,838,848 | 3.76 | |
| 1980 | 5,294,265 | 7,290,336 | 42,702,691 | 1,293,457 | 289,857 | 2,027,309 | 542,696 | 59,440,611 | 2.81 | |
| % Change | 319.4 | 206.3 | 109.9 | 102.6 | 42.6 | 17.8 | 86.8 | 121.5 | 25.3- | |
| Total from +250.1% to +300% | | | | | | | | | | 9 |
| 1970 | 2,823,347 | 2,026,661 | 15,023,524 | 649,004 | 250,130 | 1,719,695 | 260,104 | 22,752,465 | 3.06 | |
| 1980 | 10,672,205 | 5,872,796 | 35,149,892 | 3,382,195 | 397,769 | 3,266,861 | 587,975 | 59,329,693 | 2.21 | |
| % Change | 278.0 | 189.8 | 134.0 | 421.1 | 59.0 | 90.0 | 126.1 | 160.8 | 27.8- | |
| Total from +200.1% to +250% | | | | | | | | | | 22 |
| 1970 | 6,741,007 | 6,839,504 | 47,826,185 | 2,397,691 | 1,868,246 | 4,776,851 | 1,021,034 | 71,470,518 | 3.31 | |
| 1980 | 22,290,897 | 16,608,011 | 103,528,283 | 4,803,152 | 2,422,596 | 7,007,514 | 2,592,511 | 159,252,964 | 2.47 | |
| % Change | 230.7 | 142.8 | 116.5 | 100.3 | 29.7 | 46.7 | 153.9 | 122.8 | 25.4- | |
| Total from +150.1% to +200% | | | | | | | | | | 40 |
| 1970 | 14,949,111 | 27,964,634 | 106,462,958 | 8,126,132 | 2,639,285 | 6,563,619 | 2,919,330 | 169,625,069 | 3.40 | |
| 1980 | 40,161,195 | 59,942,251 | 223,507,261 | 14,389,130 | 4,194,422 | 17,108,804 | 5,040,148 | 364,343,211 | 2.60 | |
| % Change | 168.7 | 114.4 | 109.9 | 77.1 | 58.9 | 160.7 | 72.6 | 114.8 | 23.5- | |

TABLE 7 (continued)
GENERAL NET PROPERTY TAXES BY PROPERTY CLASS—1970 TO 1980
SUMMARY BY PERCENT CHANGE IN INDUSTRIAL TAX*

| | | | | | | | | | | | |
|-----------------------------|-------------|-------------|---------------|-------------|------------|-------------|------------|---------------|-------|--|-----|
| Total from +100.1% to +150% | | | | | | | | | | | 62 |
| 1970 | 21,007,051 | 25,811,880 | 123,054,332 | 11,127,535 | 2,741,221 | 10,343,356 | 3,919,783 | 198,005,158 | 3.04 | | |
| 1980 | 46,187,518 | 61,040,489 | 265,852,576 | 24,354,830 | 4,467,504 | 17,236,515 | 7,304,138 | 426,443,570 | 2.39 | | |
| % Change | 119.9 | 136.5 | 116.0 | 118.9 | 63.0 | 66.6 | 86.3 | 115.4 | 21.4- | | |
| Total from +50.1% to +100% | | | | | | | | | | | 116 |
| 1970 | 70,962,445 | 71,222,070 | 340,763,728 | 39,261,420 | 4,256,115 | 18,155,078 | 8,947,290 | 553,568,146 | 3.20 | | |
| 1980 | 124,185,140 | 159,015,677 | 679,081,808 | 70,419,891 | 5,410,258 | 32,111,204 | 16,197,806 | 1,086,421,784 | 2.68 | | |
| % Change | 75.0 | 123.3 | 99.3 | 79.4 | 27.1 | 76.9 | 81.0 | 96.3 | 16.3- | | |
| Total from +00.1% to +50% | | | | | | | | | | | 91 |
| 1970 | 49,312,486 | 73,686,360 | 264,642,792 | 34,496,129 | 4,030,395 | 15,023,466 | 12,248,576 | 453,440,204 | 4.21 | | |
| 1980 | 61,438,393 | 126,131,292 | 480,517,533 | 52,406,320 | 5,514,458 | 25,658,776 | 19,733,646 | 771,400,418 | 3.06 | | |
| % Change | 24.6 | 71.2 | 81.6 | 51.9 | 36.8 | 70.8 | 61.1 | 70.1 | 27.3- | | |
| Total from -49.9% to +00% | | | | | | | | | | | 150 |
| 1970 | 29,204,590 | 73,807,778 | 173,956,123 | 34,171,024 | 5,555,579 | 10,320,672 | 12,417,243 | 339,433,009 | 4.27 | | |
| 1980 | 27,095,966 | 96,859,375 | 328,425,819 | 38,144,586 | 8,455,488 | 18,242,005 | 20,930,251 | 538,153,490 | 2.87 | | |
| % Change | 7.2- | 31.2 | 88.8 | 11.6 | 52.2 | 76.8 | 68.6 | 58.5 | 32.8- | | |
| Total Less than -50% | | | | | | | | | | | 14 |
| 1970 | 519,826 | 2,840,510 | 20,685,738 | 1,526,304 | 986,963 | 747,662 | 424,085 | 27,731,088 | 3.40 | | |
| 1980 | 207,918 | 6,158,375 | 42,385,069 | 2,894,078 | 1,290,851 | 1,186,069 | 737,119 | 54,859,479 | 2.59 | | |
| % Change | 60.0- | 116.8 | 104.9 | 89.6 | 30.8 | 58.6 | 73.8 | 97.8 | 23.8- | | |
| State Totals | | | | | | | | | | | 567 |
| 1970 | 199,468,665 | 299,771,705 | 1,183,276,408 | 135,561,458 | 28,448,251 | 78,014,440 | 44,278,603 | 1,968,819,530 | 3.58 | | |
| 1980 | 357,772,631 | 570,718,697 | 2,385,822,764 | 222,371,123 | 39,943,105 | 143,143,762 | 77,345,255 | 3,797,117,337 | 2.69 | | |
| % Change | 79.4 | 90.4 | 101.6 | 64.0 | 40.4 | 83.5 | 74.7 | 92.9 | 24.9- | | |

*Sorted by percent change in Industrial Tax from high to low i.e. from 350% to less than -50%

TABLE 8
SUMMARY OF EXEMPT PROPERTY VALUES REPORTED
IN COUNTY ABSTRACT OF RATABLES

Valuations of exempt property with changes in each classification, as follows:

| | 1981 | 1980 | Increase or Decrease |
|---|-------------------------|-------------------------|-------------------------|
| Public school property | \$ 4,785,823,075 | \$ 4,545,210,811 | \$ 240,612,264 |
| Other school property | 1,681,998,680 | 1,535,511,375 | 146,487,305 |
| Public property | 8,438,989,913 | 8,065,674,166 | 373,315,747 |
| Church and charitable property | 2,990,413,717 | 2,839,321,460 | 151,092,257 |
| Cemeteries and graveyards | 353,994,528 | 343,876,418 | 10,118,110 |
| Other exemptions: | | | |
| Real | 4,525,109,962 | 3,915,793,772 | 609,316,190 |
| Totals | <u>\$22,776,329,875</u> | <u>\$21,245,388,002</u> | <u>\$1,530,941,873</u> |

Note: Valuations reported in Abstract of Ratables. Subject to adjustment upon review.

TABLE 9
SUMMARY OF LOCAL PROPERTY TAXES—CALENDAR YEAR

| | 1981 | 1980 | Increase or Decrease |
|---|---------------------------|---------------------------|--------------------------|
| LEVIED BY LOCAL ASSESSORS: | | | |
| County taxes | \$ 963,892,829.01 | \$ 874,410,255.73 | +\$ 89,482,573.28 |
| County Library taxes | 12,788,769.94 | 10,849,989.88 | +1,938,780.06 |
| County Local Health Services taxes | 7,069,503.00 | 5,092,627.40 | +1,976,875.60 |
| Local Purpose taxes: | | | |
| District School Taxes | 2,284,892,378.69 | 2,073,689,560.54 | +211,202,818.15 |
| Other local taxes | 923,214,099.84 | 829,855,955.62 | +93,358,144.22 |
| Total tax levy on which tax rate is computed | <u>\$4,191,857,580.48</u> | <u>\$3,793,898,389.17</u> | <u>+\$397,959,191.31</u> |

CHAPTER IV AUDIT

Audit Activity involves office and field audits together with back up services and facilities for review and conference audit results. Research and Statistics and Transfer Inheritance Tax are also included under this activity.

Field Audit Assessments

Additional taxes assessed as a result of field audits amounted to \$31.4 million during fiscal 1981. This represented an increase of 10.9% over the previous year. The addition of examination of the Gross Income and Atlantic City Luxury Taxes contributed significantly to this increase.

Out-of-State audit program assessments were approximately \$1.7 million during fiscal 1981.

| Year | 1980 | 1981 |
|---|--------------|--------------|
| Assessment Amount | \$28,315,352 | \$31,402,151 |
| Number of Auditors | 130 | 128 |
| Average Assessment per Auditor | \$ 217,810 | \$ 245,329 |

Office Audit Assessments

A variety of audits completed by eight audit groups, seven in Trenton and one in Newark, resulted in \$26.9 million in additional taxes assessed during fiscal 1981 representing an increase of 9.5% over fiscal 1980.

Office audit assessments by group appear as follows:

| Group | Assessment Amounts 1980 | Assessment Amounts 1981 |
|--------------------------------|-------------------------------|-------------------------------|
| Pre and Post Dissolution | \$ 2,027,439 | \$ 1,765,220 |
| Status | 2,145,630 | 2,298,611 |
| Regular | 12,727,339 | 13,750,643 |
| Special Audit | 6,569,022 | 7,375,809 |
| Income Audit | 1,053,367 | 1,662,484 |
| TOTALS | \$24,522,797 | \$26,852,767 |

Hearings and Conferences

During fiscal 1981, 727 hearings were held involving assessments of \$21.5 million, an average of \$30,000 per case. In these cases, collections of \$11.7 million were effected and downward revisions in liability of \$9.8 million were determined justified on the basis of fact and law.

Audit Review

All field audits as well as all other field assignments such as bulk sales, certificate of debt, and internal revenue adjustments are subject to review by a central audit review unit. During fiscal 1981 this unit processed 3,999 field audit files and levied 4,985 deficiency assessments totaling \$47.0 million in taxes, penalties and interest.

Refund Claims

Approximately 2.3 million claims for refunds involving \$227.9 million were processed during the year. Of this amount \$213.8 million was refunded. In addition, \$362,864 was collected as a result of refund audits.

Gross income tax accounted for 2.2 million refund claims and refunds totaling \$148.8 million.

Apprehension of Nonfiling Taxpayers

A by-product of investigation and study leading to audit selection is the discovery of additional tax revenue from corporations doing business in this State but failing to file returns. Another responsibility is the administration of the Corporation Income Tax. During fiscal 1981 audit selection activity produced \$4.6 million in tax revenues from the following sources:

| Source | 1980 | 1981 |
|-------------------------------------|--------------------|--------------------|
| New Taxpayers | \$ 576,682 | \$ 976,246 |
| Newly Authorized Corporations | 1,098,089 | 1,537,113 |
| Voluntary Filings | 1,419,261 | 1,977,275 |
| Sub Total | \$3,094,032 | \$4,490,634 |
| Corporation Income Tax | 214,638 | 126,449 |
| Total | \$3,308,670 | \$4,617,083 |

Audit Selection

Audit Selection is responsible for assignment of all audits, both field and office, encompassing all taxes administered by the Division. It also administers the Sales Tax Direct Payment Permits Program and statistical analysis of completed assignments. During 1981, it assigned 9,576 audits to Field and Office Audit teams. Of the 9,576 assignments, 6,586 were completed resulting in assessments of additional tax due, a selection assessment effectiveness of 69 percent.

Audit Service

Audit Service includes controlling all audits from date of assignment to date of completion and supplying all necessary support information. During fiscal 1981, it handled 15,657 files, posted 2,653 assessments and processed 3,075 checks.

Word Processing

Word Processing section performs such functions as typing records and processing information and data as a result of the workload

provided by the operations of the selection branch and other activities within the Division.

During fiscal 1981, this operation processed over 451,000 items.

RESEARCH AND STATISTICS

The Division engages in continuous study of tax programs, tax procedures and results. In addition to current analysis, this includes constant review of data originating within and outside the Division as a basis for review and appraisal of results obtained. Anticipation of future tax developments and administrative requirements to facilitate smooth and efficient adjustment to changing circumstances is necessary to minimize emergency or crash programs.

Data Gathering

Records are maintained on a current basis to reflect tax revenues and changes in them. These are the raw materials for use by tax study groups, budget projections, and general information.

A number of publications are now available to provide new insight into the financial characteristics of New Jersey taxpayers and the New Jersey economy. The following have been published and the Division plans to continue them on an annually recurring basis.

Average Assessment/Sales Ratios By Taxing District-By Property Class

Coefficients of Deviation-Measures of Property Assessment Uniformity By Taxing District

Average Real Estate Tax Bill By Taxing District-By Property Class

Owner Occupied Housing Statistics From Homestead Rebate and Income Tax Data Match

Statistics of Income-Full Year Resident Returns

Revenue Estimating

Budget preparation for each fiscal year requires projections of revenues for a year beginning nine months following the first projection made in October and extending to 21 months thereafter. Periodic conferences are held with the Division of Budget and Accounting on the matter of developing realistic revenue expectations. This involves constant review and updating of forecasts to reflect timely change and adjustment. New data indicated in publications listed above have facilitated this estimating process.

Local Property Tax

Legislative provision for state payments to local governments in lieu of taxes on state owned properties called for a close review of the definition, value, and reporting of tax exempt properties in general and state owned properties in particular. Close cooperation is maintained between the Research Section and Local Property and Public Utility Section.

TRANSFER INHERITANCE TAX

The L-5 procedure where the taxpayer files the return and pays the inheritance tax directly at the Trenton office continues as a successful venture. During fiscal 1981, 10,252 estates under \$200,000 were filed and processed in this manner.

In addition, the Bureau now permits exempt estates to be filed directly with Trenton thereby saving processing time in field offices and providing faster service to the public.

During the year, 43,699 estates were indexed and 101,280 pieces of incoming mail were processed.

On May 22, 1981, the State Legislature enacted Chapter 152, P.L. 1981, which exempts from inheritance tax qualified pension plans payable to a surviving spouse which came about as a result of the decedent's employment.

CHAPTER V SPECIAL PROCEDURES AND INVESTIGATIONS

Special Procedures and Investigations is concerned primarily with problem taxpayers and legal matters. It also provides a wide range of taxpayer information.

SPECIAL PROCEDURES

This Branch deals mainly with the collection of overdue tax liabilities but is also involved with criminal and civil proceedings.

SPECIAL PROCEDURES COLLECTIONS SUMMARIZED

| Section | 1980 | 1981 |
|---|------------------------|------------------------|
| Bankruptcy | \$ 1,437,225.47 | \$ 1,804,987.32 |
| Bulk Sales-Confiscations & Foreclosures | 3,081,181.69 | 2,012,577.34 |
| Deferred Payment Control & Offer in Compromise | 7,639,914.02 | 7,828,591.37 |
| Judgements | 8,765,862.30 | 8,961,721.36 |
| Liens, Levies, & Seizures | 3,902,819.86 | 5,997,345.87 |
| Proclamations | 498,960.62 | 1,188,531.12 |
| Reinstatements | 1,373,550.04 | 1,781,359.17 |
| Totals | <u>\$26,699,514.00</u> | <u>\$29,575,113.55</u> |

Bankruptcies

The primary function of the Bankruptcy Section is to submit Proofs of Claim to Federal and State courts relative to insolvency matters.

The Bankruptcy Section received 7,503 notices of insolvency resulting in 568 Proofs of Claim. The difference between the number of notices received and the number of Proofs of Claim represented those notices indicating that the business had no assets and/or was not indebted to the Division.

The assessed value of claims amounted to \$11.6 million. Collections totaled \$1.8 million.

Bulk Sales

The Bulk Sales Section is responsible for examining tax records of each business which disposes of its assets, either by Sale, Transfer or Assignment, other than in the normal course of business.

Bulk Sale Notices are required under provisions of the Sales and Use Tax Act, the Business Personal Property Tax Act and the State Uniform Commercial Code. The Section processed 2,009 Bulk Sale notices resulting in collections of \$2.0 million.

Condemnations and Foreclosures

When the tax searches conducted in Condemnations and Foreclosures reveal that taxes are due, assessments are made and collections effected.

Deferred Payment Control

Deferred Payment Control monitors installment payments received by the Special Procedures Branch under contractual deferred payment plans. This section realized revenue of \$7.8 million from 1,492 accounts during fiscal 1981.

Judgements

The Judgement Section collects overdue liabilities from taxpayers who neglected or refused to pay taxes and/or file returns through normal channels. The principal statutory remedy invoked is the filing of Certificates of Debt in the Superior Court. During fiscal year 1981, the Judgement Section processed 9,352 cases and collected \$9.0 million. It also filed 5,120 judgements in the amount of \$31.8 million with the Superior Court.

Liens, Levies, and Seizures

During 1981, approximately 2,700 cases were investigated and 2,253 Warrants of Execution were filed. An additional 182 Warrants were executed by county sheriffs. The assets of 89 various businesses were

seized in order to effect taxpayer compliance. Two auction sales of seized assets were conducted. Collections totaled \$6.0 million. This represents an increase of 54% over fiscal 1980. A major portion of this increase is attributed to the initiation of the "Special Judgement Squad" program. This procedure eliminates a large amount of paperwork and reduces the number of hours in performing a seizure.

Proclamations

"Proclamation lists" of domestic and foreign corporations which are delinquent in the payment of Corporation Business Tax and/or filing of Corporation Business Tax returns are certified to the Secretary of State for the purpose of voiding domestic corporate charters and revoking authorities of foreign corporations. Special notices and warnings are issued and every effort made to collect delinquent taxes before revocation occurs.

The charters of 12,622 domestic corporations were proclaimed void and 2,928 charters of foreign corporations were revoked during the year. Collections of \$1.2 million were realized, representing a 138% increase over fiscal 1980.

Reinstatements

Reinstatement of voided corporate charters may be instituted by petition to the Secretary of State. This petition cannot be filed until the Director of the Division of Taxation certifies to the Attorney General that all tax returns have been filed and all taxes paid. During fiscal 1981, the Reinstatement Section processed 1,162 cases for reinstatement of corporate charters. Total assessments for the year were \$2.3 million. Collections totaled \$1.8 million, an increase of 30% over 1980.

Alcoholic Beverage Control Hearings

The Alcoholic Beverage Law provides for the suspension or revocation of an alcoholic beverage license for the non-payment of any tax due the State.

Complaints are filed with the local municipal issuing authority thereby accelerating hearings of complaints filed on behalf of the Division.

INVESTIGATIONS

Investigative functions involve securing returns from delinquent taxpayers, collecting tax liabilities, examining licenses and registrations, registering new businesses, and detecting state tax law violations.

Field Groups

Investigators are assigned to six branch offices located throughout the State. In 1981 they completed 35,672 investigations resulting in total collections of \$8.8 million. Also 30,649 field man-hours were devoted to providing taxpayer information and assistance. Additional temporary taxpayer services offices were staffed during the period from February to April.

Special Investigations Unit "A"

Concerned primarily with enforcement of the Cigarette Tax Act and the Unfair Cigarette Sales Act, this group has a secondary function to disclose criminal violations of other tax statutes. Liaison is maintained with state and local law enforcement agencies within and outside New Jersey and with federal agencies.

During fiscal 1981, this unit was involved in the arrest of 29 persons and the handling of 88 court cases. Awarded to the state were: 18 vehicles, three of which were awarded to the State; prosecutions resulting in \$10,700 in fines.

Special Investigations Unit "B"

Concerned primarily with enforcement of Motor Fuels Tax Laws and an Act to Regulate the Retail Sales of Motor Fuels, this group also conducts routine motor fuel investigations dealing with special fuels, licensing and taxpayer complaints.

All reports are checked for accuracy of computations, questionable purchases, sales of export, taxable sales, and verification of tax-free sales of gasoline to determine proper licensing and accountability.

During fiscal 1981, Unit "B" collected \$4.8 million. It also assessed \$14 million, subject to further investigation and audit.

Contact & Control

During fiscal 1981, the Contact & Control Section completed 108,695 assignments—96,420 by telephone or letter and 74,295 by research. This is an increase of 24, 540 completions over the previous year and revenue from this work totaled \$1.5 million. The number of completed branch office assignments totaled 35,672 amounting to collections of \$8.7 million. Also \$10.7 million was received from taxpayer service operations in the branch offices.

Motor Vehicle Casual Sales

The Casual Sales Section reviews and processes information received from the Division of Motor Vehicles to determine whether the proper amount of tax was paid on the transfer of a motor vehicle or a boat from one individual to another. During fiscal 1981, 70,418 letters were mailed to taxpayers resulting from the sales of motor vehicles or boats. Total collections amounted to \$455,192.

TAX COUNSELOR SECTION

Tax Counselor Section provides answers to legal questions which arise in the Division. It acts as a liaison between the Division and the Office of the Attorney General. It also coordinates Division activities with regard to information given to the public. The activities include question and answer booklets and the "State Tax News."

Taxpayer Information Section

New Jersey's taxpayer assistance program includes a 40 agent information line, walk-in facilities, a hotline, speaking engagements, business seminars and forms distribution. State Tax News contains recent tax legislation, changes in Division policy, and general tax information. It is distributed to over 10,000 professional business people throughout the nation. Tax Times, an internal newsletter,

highlights employees' personal and occupational achievements as well as activities within the Division.

During fiscal 1981, the information line received 492,170 calls. A review of taxpayer inquiries resulted in additional programs to expand services to the public. These programs included: (1) participation in the VITA/TCE program which provided trained volunteer income tax assistants at 228 sites throughout the State, (2) an increase in the number of media appearances by Taxpayer Service personnel, especially during the income tax and homestead rebate seasons, and (3) publication of tax brochures designed to answer questions commonly received by information line agents.

Training programs for new and experienced personnel were expanded in 1981 to include training of seasonal employees in facilities provided by William Paterson College. These employees assisted taxpayers during the income tax season in the Division's Newark and Paramus district offices.

CHAPTER VI SOURCES OF REVENUE ADMINISTERED BY THE DIVISION

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ALCOHOLIC BEVERAGE TAX

Citation: The Alcoholic Beverage Tax Act: N.J.S.A. 54:41—1 *et seq.*

DESCRIPTION

Alcoholic Beverage Tax is applied to the first sale or delivery to retailers in New Jersey and is based upon the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

HISTORY

After repeal of the 18th Amendment to the U.S. Constitution, New Jersey enacted a tax on the sale of malt and vinous liquors effective April 6, 1933. Sales of ale, beer, lager, porter and wine having an alcoholic content not greater than 3.2% were taxed at the rate of \$.03 per gallon (C.85, P.L. 1933).

Enactment of the Alcoholic Beverage Tax Act effective December 5, 1933 imposed rates of 3-1/3 cents per gallon of beer and \$1.00 per gallon of liquor (C. 434, P.L. 1933).

Tax rate on liquor was increased in 1947 to \$1.50 per gallon (C. 18 P.L. 1947); in 1963 to \$1.80 per gallon (C.43, P.L. 1963); in 1969 to \$2.30 per gallon (C. 52, P.L. 1969); and in 1972 to \$2.80 per gallon (C. 52, P.L. 1972).

EXEMPTIONS

- (1) Sales to organizations of Armed Forces Personnel.
- (2) Sales under R.S. 54:43—2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

**TABLE 10
ALCOHOLIC BEVERAGE TAX RATES:
COMPARISON WITH OTHER STATES**

| <i>State</i> | ALCOHOLIC BEVERAGE RATES | | | SALES TAX ² |
|---------------|-----------------------------------|----------------------------------|---------------------------------------|------------------------|
| | <i>Beer</i> | <i>Liquor</i> | <i>Wines</i> | |
| New Jersey | 3-1/3¢ gal. or \$1.03 1/3 bbl. | \$2.80 gal. | 30¢ gal. | 6.5% ³ |
| Connecticut | \$2.50 bbl. | \$2.50 gal. | 25¢ to 62-1/2¢ gal. | 7% |
| New York | 4-4/9¢ gal. or \$1.38 bbl. | \$3.25 gal. | 10¢ to 53-1/3¢ gal. | 4% N.Y.C. 4% |
| Massachusetts | \$2.40 bbl. | \$2.95 gal. | 40¢ to 80¢ gal. | — |
| Maryland | 9¢ gal. or \$2.79 bbl. | \$1.50 gal. | 40¢ gal. | 4% |
| Ohio | \$2.50 bbl. | State monopoly ¹ | 24¢ to \$1.25 gal. | 4% |
| Pennsylvania | \$2.48 bbl. | 18% of net price ¹ | .005¢ per unit proof per wine gal. | 6% |

¹Monopoly—State receives most or all of revenue through markup.

²This rate applies to value of purchases of beer, liquors and wines.

³Alcoholic beverages, except draught beer sold by the barrel, are taxed. Tax is collected by the wholesalers from the retailer licensee (Effective August 1, 1980, P.L. 1980).

**TABLE 11
ALCOHOLIC BEVERAGE TAX COLLECTIONS AND GALLONAGE
FISCAL 1979-1981**

| <i>Classification</i> | <i>1979</i> | <i>1980</i> | <i>1981</i> |
|---|---------------------|---------------------|---------------------|
| Beer | \$ 5,061,650 | \$ 5,223,231 | \$ 5,462,022 |
| Liquor | 43,611,806 | 44,101,391 | 46,692,955 |
| Still Wines | 5,281,665 | 5,650,838 | 6,221,822 |
| Vermouth | 174,152 | 168,508 | 161,333 |
| Sparkling Wines | 306,093 | 319,773 | 357,038 |
| Total | <u>\$54,435,366</u> | <u>\$55,463,741</u> | <u>\$58,895,171</u> |
| (Add) Penalties, Interests, Judgments and Fees | 27,640 | 28,178 | 24,517 |
| Gross Collections | <u>\$54,463,006</u> | <u>\$55,491,920</u> | <u>\$58,919,688</u> |
| (Less) Refunds | 10 | 5 | 1,010 |
| Net Collections | <u>\$54,462,996</u> | <u>\$55,491,915</u> | <u>\$58,918,678</u> |

| <i>Classification</i> | <i>1979</i> | <i>1980</i> | <i>1981</i> |
|-----------------------|--------------------|--------------------|--------------------|
| Beer | 151,849,518 | 156,697,093 | 163,860,840 |
| Liquor | 15,575,645 | 15,750,497 | 16,676,055 |
| Still Wines | 17,605,549 | 18,836,127 | 20,739,407 |
| Vermouth | 580,507 | 561,694 | 537,776 |
| Sparkling Wines | 1,020,311 | 1,065,909 | 1,190,128 |
| Total Gallonage | <u>186,631,530</u> | <u>192,911,320</u> | <u>203,004,207</u> |

RATE OF TAX

Taxes are paid by gallonage according to the following schedule of rates:

| <i>Type of Beverage</i> | <i>Rate per gallon</i> |
|---|------------------------|
| Beer | 3-1/3¢ |
| Liquors | \$2.80 |
| Still Wines, Vermouth and Sparkling Wines | \$.30 |

COLLECTIONS

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|--------------|--------------------|--------------|
| 1972 | \$45,371,873 | 1977 | \$53,825,439 |
| 1973 | 49,914,093 | 1978 | 54,927,414 |
| 1974 | 56,780,718 | 1979 | 54,462,996 |
| 1975 | 54,663,260 | 1980 | 55,491,914 |
| 1976 | 55,355,481 | 1981 | 58,918,678 |

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

BUSINESS PERSONAL PROPERTY TAX

CITATION: The Business Personal Property Tax Act: N.J.S.A. 54:11A-1—*et seq.*

DESCRIPTION

Business Personal Property Tax applies to individuals, partnerships, corporations, and associations which own tangible personal property used in business in this State. The tax base, referred to as taxable value, is 50% of original cost.

HISTORY

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone, telegraph and messenger systems companies). It took effect in 1968 (C. 136, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax with the exception of this tax upon banking corporations was one of the four replacement taxes which constituted the replacement program. The

other replacement taxes were: The Corporation Business Tax (1.25% of the net income tax base), the Retail Gross Receipts Tax and the Unincorporated Business Tax.

This program was terminated (C.3, P.L. 1977). See page 24.

Banking Corporations became subject to Business Personal Property Tax effective January 1, 1975 (C. 170 and 171, P.L. 1975).

Business machinery and equipment acquired on or after January 1, 1977 is exempt from Business Personal Property Tax (C. 4, P.L. 1977).

EXEMPTIONS (54:11 A—2(b))

- (1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;
- (2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;
- (3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;
- (4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (C. 73, P.L. 1962) as amended and supplemented;
- (5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under Chapter 4 of the laws of 1940, as amended;
- (6) Goods and chattels used or held for use in the business of farming;
- (7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of Chapter 132, laws of 1945, as amended; and

(8) Machinery and equipment acquired on or after January 1, 1977.

RATE OF TAX

1.3% (\$1.30 per \$100) of taxable value. Taxable value is 50% of original cost.

COLLECTIONS

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|--------------|--------------------|--------------|
| 1972 | \$53,449,340 | 1977 | \$80,491,075 |
| 1973 | 57,777,890 | 1978 | 81,176,155 |
| 1974 | 64,273,821 | 1979 | 78,676,962 |
| 1975 | 70,522,348 | 1980 | 70,893,758 |
| 1976 | 77,979,545 | 1981 | 64,531,427 |

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

CIGARETTE TAX

Citation: The Cigarette Tax Act: N.J.S.A. 54:40A—1 *et seq.*
 Unfair Cigarette Sales Act of 1952, N.J.S.A. 54:7—18 *et seq.*

DESCRIPTION

Cigarette Tax applies at 19¢ per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (C. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling \$100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 the Unfair Cigarette Sales Act was adopted to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes (C.247, P.L. 1952). Also effective in 1952 were increases in license fees: from the original \$250 to \$350 for distributors and from \$100 to \$200 for wholesale dealers. The wholesale dealer license fee was increased to \$250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (C. 51, P.L. 1968).

Tax rate and discounts provided to distributors have changed as follows:

| <i>Effective Date</i> | <i>Tax Per Pack</i> | <i>Discount Rate</i> |
|-----------------------|---------------------|----------------------|
| July 1, 1948 | 3¢ | 5% |
| April 16, 1956 | 5¢ | 3% |
| January 5, 1961 | 6¢ | 3.25% |
| May 23, 1961 | 7¢ | 3.25% |
| May 31, 1963 | 8¢ | 2.80% |
| June 16, 1966 | 11¢ | 2.50% |
| June 4, 1968 | 14¢ | 1.97% |
| May 16, 1972 | 19¢ | 1.46% |

EXEMPTIONS

- (1) Sales to the United States Government or its agencies;
- (2) Interstate Commerce sales; and
- (3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

RATE OF TAX

9-1/2¢ for each ten cigarettes or fraction thereof (19¢ per pack of twenty cigarettes).

A distributor is allowed a 1.46% discount on the purchase of 1,000 or more stamps or meter impressions.

**TABLE 12
CIGARETTE TAX RATES:
COMPARISON WITH OTHER STATES**

| <i>State</i> | <i>Cigarette Tax (Per Pack)</i> | <i>Sales Tax</i> |
|----------------|--|--|
| New Jersey | 19¢ (plus special Tax—5¢ in Atlantic City) | Exempt |
| Connecticut | 21¢ | Exempt |
| Maryland | 13¢ | Taxable (4%) |
| New York | 15¢ (plus 4¢ in New York City and 3¢-4¢ additional on packs with higher tar and/or nicotine) | Taxable (4%) (Plus 4% New York City) |
| Ohio | 15¢ | Exempt |
| Pennsylvania | 18¢ | Exempt |
| Massachusetts | 21¢ | Exempt |
| North Carolina | 2¢ | Taxable |
| Virginia | 2.5¢ | Taxable |
| Kentucky | 3¢ | Taxable |
| Florida | 21¢ | Taxable |

LICENSE FEES—FISCAL YEAR 1981

| <i>Type</i> | <i>Fee</i> | <i>Number</i> | <i>Amount</i> |
|-------------------------------------|------------|---------------|------------------|
| Distributor | \$350 | 122 | \$42,700 |
| Wholesale Dealer | 250 | 283 | 70,750 |
| Retail Dealer | 5 | 16,825 | 84,125 |
| Vending Machine | 5 | 30,458 | 152,290 |
| Carrier | 5 | 146 | 730 |
| Manufacturer | 10 | 13 | 130 |
| Manufacturer's Representative | 5 | 278 | 1,390 |
| Miscellaneous License Revenue | — | 84 | 88 |
| | | <u>48,209</u> | <u>\$325,203</u> |

COLLECTIONS

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|---------------|--------------------|---------------|
| 1972 | \$134,274,794 | 1977 | \$168,841,346 |
| 1973 | 165,047,270 | 1978 | 170,088,418 |
| 1974 | 167,754,410 | 1979 | 169,813,474 |
| 1975 | 167,006,658 | 1980 | 171,245,450 |
| 1976 | 168,002,310 | 1981 | 175,298,738 |

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

**TABLE 13
NEW JERSEY COMPARATIVE SALES
PACKS OF CIGARETTES**

| <i>Fiscal Year</i> | <i>Tax Rate*</i> | <i>Total Packs of Cigarettes Sold</i> | <i>New Jersey Percent Change</i> | <i>National Percent Change</i> |
|--------------------|----------------------|---------------------------------------|----------------------------------|--------------------------------|
| 1964 | 8¢ | 877,644,350 | -0.5% | -1.3% |
| 1965 | 8¢ | 922,266,560 | +5.1 | +4.0 |
| 1966 | 8¢-11¢ ¹ | 981,879,870 | +6.5 | -0.4 |
| 1967 | 11¢ | 904,036,250 | -7.9 | +2.4 |
| 1968 | 11¢-14¢ ² | 911,502,160 | +0.8 | -1.3 |
| 1969 | 14¢ | 859,892,900 | -5.7 | -0.1 |
| 1970 | 14¢ | 862,912,130 | +0.4 | +1.3 |
| 1971 | 14¢ | 899,886,850 | +4.3 | +4.0 |
| 1972 | 14¢-19¢ ³ | 937,198,000 | +4.2 | +3.6 |
| 1973 | 19¢ | 885,635,370 | -5.5 | +2.3 |
| 1974 | 19¢ | 893,284,070 | +0.9 | +3.7 |
| 1975 | 19¢ | 896,135,520 | +0.3 | +1.5 |
| 1976 | 19¢ | 894,228,160 | -0.2 | +1.3 |
| 1977 | 19¢ | 900,981,620 | +0.2 | -1.2 |
| 1978 | 19¢ | 908,118,690 | +0.8 | +1.6 |
| 1979 | 19¢ | 907,312,500 | -0.1 | -1.6 |
| 1980 | 19¢ | 911,221,960 | +0.4 | +0.7 |
| 1981 | 19¢ | 941,516,090 | +3.3 | +2.1 |

*Tax Rate 1963 8¢—Total 881,218,620

¹Rate effective June 16, 1966—11¢

²Rate effective June 4, 1968—14¢

³Rate effective May 16, 1972—19¢

CORPORATION TAX

(a) CORPORATION BUSINESS TAX

(The Corporation Business Tax consists of Corporation Net Worth and Corporation Net Income Taxes.)

Citation: The Corporation Business Tax Act: N.J.S.A. 54:10A—1 *et seq.* (C. 162, P.L. 1945 as amended and supplemented).

DESCRIPTION

Corporation Business Tax Act imposes on a “corporation” a franchise tax for the privilege of having or exercising its corporate charter in this state or doing business, employing or owning capital or property, or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

- (a) Existing under the laws of New Jersey;
- (b) A foreign corporation,
 - (1) Holding a general certificate of authority issued by the Secretary of State;
 - (2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;
 - (3) Doing business in New Jersey;
 - (4) Employing or owning capital or employing or owning property in New Jersey;
 - (5) Maintaining an office in New Jersey.

The tax is measured by that portion of the corporation net worth (or other alternative net worth tax bases) and net income allocable to New Jersey. The tax applies to Net Worth and/or Net Income for the firm’s accounting period (calendar year or fiscal year), or any part thereof during which the corporation has a taxable status within New Jersey.

HISTORY

Corporation Business Taxes date back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year (C. 159, P.L. 1884).

There was no franchise tax on foreign corporations prior to 1936, when provision was made for an annual tax (C. 264, P.L. 1936). This tax was replaced in 1937 (C. 25, P.L. 1937) with a new franchise tax providing for allocation of capital stock of foreign corporations.

Effective January 1, 1946 (C. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of an assets factor or a three-part business factor (property, sales and payroll).

Chapter 88, Laws of 1954 increased the tax on allocable net worth from 8/10 mills per \$1 to 2 mills per \$1.

Chapter 63, Laws of 1958 amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth a tax at 1-3/4% based upon allocated net income. The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

Net Income Tax rates have changed as follows:

| Effective Date | Net Income Tax Rate Change |
|-------------------------------------|----------------------------|
| January 1, 1967 (C. 134, P.L. 1966) | 1-3/4% to 3-1/4% |
| January 1, 1968 (C. 112, P.L. 1968) | 3-1/4% to 4-1/4% |
| January 1, 1972 (C. 25, P.L. 1972) | 4-1/4% to 5-1/2% |
| January 1, 1975 (C. 162, P.L. 1975) | 5-1/2% to 7-1/2% |
| January 1, 1980 (C. 180, P.L. 1979) | 7-1/2% to 9% |

EXEMPTIONS

- (1) Certain Agricultural Cooperative Associations;
- (2) Building and Loan Association and Saving and Loan Associations;
- (3) Certain Federal Corporations;
- (4) Corporations created under the Limited-Dividend Housing Corporations Law;
- (5) Cemetery Corporations;
- (6) Non-profit Corporations without capital stock;
- (7) Non-stock Mutual Housing Corporations;
- (8) Railroad and Canal Corporations;
- (9) Street Railway, Gas, Light, Power and Other Corporations Using the Public Streets;
- (10) Utilities subject to franchise tax and Insurance Companies subject to premium tax.

RATE OF TAX

FIRST, a tax of 9% upon entire net income, or such portion thereof as may be allocated to New Jersey. There is no minimum net income tax.

SECOND, a tax measured by that portion of entire net worth allocated to New Jersey and multiplied by the following tax rates:

On the first \$100,000,000 of allocated net worth, 2 mills per dollar; on the second \$100,000,000 of allocated net worth, 4/10 of a mill per dollar; on the third \$100,000,000 of allocated net worth, 3/10 of a mill per dollar; over \$300,000,000 of allocated net worth, 2/10 of a mill per dollar.

Minimum tax applies to the net worth portion of the Corporation Business Tax.

Minimum Tax: The Corporation Business Tax Act provides for minimum tax liabilities. The following summary of minimum tax requirements does not apply to an Investment Company a Real Estate Investment Trust or a Regulated Investment Company. The definition and special treatment of such companies is discussed in a later section of this chapter (see pg. 60).

The tax payable under the net worth base shall not be less than the greatest of the amounts computed under (A), (B) or (C) below:

(A) 5/10 of a mill per dollar on the first \$100,000,000 of the average value of the taxpayer's real and tangible personal property allocated to New Jersey; and 2/10 of a mill per dollar on all such assets in excess of \$100,000,000.

(B) For New Jersey Corporations only:

(1) for accounting periods ending after June 30, 1967 and prior to July 1, 1970, the least of:

(a) a tax based on the number of shares of stock that a corporation is authorized to issue, as of the close of the calendar or fiscal accounting period covered by a return, as follows: where the authorized capital stock does not exceed 5,000 shares, \$25; where the authorized capital stock is in excess of 5,000 shares but does not exceed 10,000 shares, \$55; and where the authorized capital stock exceeds 10,000 shares, \$55 for the first 10,000 shares and \$27.50 for each additional 10,000 shares or part thereof.

or (b) 11/100 of a mill per dollar of total assets;

or (c) \$100,000.

(C) In the case of a Domestic Corporation, \$25; and in the case of a Foreign Corporation, \$50.

Short Tax Table: In lieu of the tax based on allocated net worth, subject to minimum tax regulations, any taxpayer having less than \$150,000 of total assets everywhere may determine its net worth tax liability on the basis of a short tax table.

TAX PREPAYMENT—ESTIMATED TAX

Effective June 19, 1981, Section 15 of the Corporation Business Tax Act was amended by Chapter 184, P.L. 1981, to provide that, with respect to all fiscal or accounting periods ending on or after December 31, 1980, every taxpayer with a tax liability of \$500 or more must make installment payments of its franchise tax.

This law is designed to change from a prepayment method of paying taxes to an estimated basis consisting of four equal payments. The law also provides for attaining the estimated payment procedure over a 4-year period.

The first installment payment is due on or before the 15th day of the 9th month of the taxpayer's current accounting year; the second on or before the 15th day of the 12th month. The appropriate due dates applicable to each fiscal year taxpayer can be found in the schedule below:

| If accounting period ends on: | Due date for first estimate: | Due date for second estimate: |
|-------------------------------|------------------------------|-------------------------------|
| Dec. 31, 1980 | Sept. 15, 1981 | Dec. 15, 1981 |
| Jan. 31, 1981 | Oct. 15, 1981 | Jan. 15, 1982 |
| Feb. 28, 1981 | Nov. 15, 1981 | Feb. 15, 1982 |
| Mar. 31, 1981 | Dec. 15, 1981 | Mar. 15, 1982 |
| Apr. 30, 1981 | Jan. 15, 1982 | Apr. 15, 1982 |
| May 31, 1981 | Feb. 15, 1982 | May 15, 1982 |
| June 30, 1981 | Mar. 15, 1982 | June 15, 1982 |
| July 31, 1981 | Apr. 15, 1982 | July 15, 1982 |
| Aug. 31, 1981 | May 15, 1982 | Aug. 15, 1982 |
| Sept. 30, 1981 | June 15, 1982 | Sept. 15, 1982 |
| Oct. 31, 1981 | July 15, 1982 | Oct. 15, 1982 |
| Nov. 30, 1981 | Aug. 15, 1982 | Nov. 15, 1982 |

BANKING AND FINANCIAL CORPORATIONS

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate of 9% on net income, plus the tax on corporate net worth of two mills per \$1.

Chapter 170, P.L. 1975 provides that during each of privilege years 1976, 1977 and 1978, the amount paid by each banking corporation as taxes shall be the greater of (1) the amount which such banking corporation paid in calendar year 1975 as Bank Stock Tax, or (2) a sum equal to total of taxes paid by such banking corporation as Corporation Business Tax and Business Personal Property Tax.

Formerly banks were subject to a tax of 1.5% on net worth under the Bank Stock Tax Act. Bank Stock Tax was formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation. The corporate tax upon banks is now solely administered by the Division.

Financial business corporations were formerly subject to the Financial Business Tax. These included such corporations as small loan companies and mortgage finance companies which are now subject to the Corporation Business Tax. Financial Businesses not operating in a corporate capacity remain subject to the Financial Business Tax. Both taxes are administered by the Division.

Chapter 171, P.L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act. Chapter 40, P.L. 1978 extended the save harmless provision through 1979. It expired in 1980.

INVESTMENT COMPANIES

"Investment company" means any corporation whose business during the period covered by its report consisted, to the extent of at least 90% thereof, of holding, investing and reinvesting in stocks, bonds, notes, mortgages, debentures, patents, patent rights, and other securities for its own account, but this shall not include any corporation which: (1) is a merchant or a dealer of stocks, bonds and other securities, regularly engaged in buying the same and selling the same to customers; or (2) had less than 90% of its average gross assets in New Jersey, at cost, invested in stocks, bonds, debentures, mortgages, notes, patents, patent rights or other securities or consisting of cash on deposit during the period covered by its return.

A taxpayer qualifying and electing to be taxed as an Investment Company is subject to an allocation percentage of 25% of the net worth base and 25% of the net income base.

In addition, a tax prepayment must also be made for Investment Companies and these Investment Companies are subject to a minimum tax of \$250.00 for combined net worth and net income obligation.

“Regulated Investment Company” means any corporation which, for a period covered by its reports, is registered and regulated under the Investment Company Act of 1940 (54 Stat. 789), as amended.

A taxpayer qualifying and electing to be taxed as a *Regulated Investment Company* is subject to an allocation percentage of 15% of the net worth base and 4% of the net income base and must make a prepayment; there is a minimum tax of \$250.00 for combined net worth and net income obligation.

DEFERRED PRE-DISSOLUTION PAYMENT ETC.

Chapter 367, P.L. 1973, approved in 1974, eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey, its tax liability is measured by:

- (a) net income allocated to New Jersey, according to a formula based on property, sales and payroll; and
- (b) net worth allocated to New Jersey according to the same three factor formula, subject to the aforementioned alternative minimum net worth tax bases.

COLLECTIONS

| <i>Fiscal Year</i> | <i>General Business Corporations</i> | <i>Banking Corporations</i> | <i>Financial Corporations</i> |
|------------------------|--|---------------------------------|-----------------------------------|
| 1976 | \$399,036,603 | \$40,014,009 | \$8,986,572 |
| 1977 | 462,368,237 | 24,416,070 | 3,234,421 |
| 1978 | 497,850,787 | 28,852,320 | 5,580,083 |
| 1979 | 538,506,682 | 28,812,953 | 5,760,092 |
| 1980 | 627,207,517 | 30,604,224 | 1,509,384 |
| 1981 | 770,298,738 | 33,193,794 | 879,218 |

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

CORPORATION INCOME TAX

Citation: The Corporation Income Tax Act: N.J.S.A. 54:10E—1 *et seq.*

DESCRIPTION

Corporation Income Tax applies to corporations deriving income from sources within this State which are not subject to the tax imposed under the Corporation Business Tax Act.

HISTORY

The Corporation Income Tax is applicable to accounting periods ending after December 31, 1973.

TABLE 14
CORPORATION BUSINESS TAX:
COMPARISON WITH OTHER STATES

| <i>State</i> | <i>Rate</i> | <i>Basis of Tax</i> |
|---|--|--|
| NEW JERSEY Corporation Business Tax | 2 mills per \$1 plus 9% | tax on allocated net worth (or other alternative tax bases). tax on allocated net income |
| Corporation Income Tax | 7¼% | tax on allocated net income of corporation not subject to the Corporation Business Tax but deriving income in New Jersey |
| NEW YORK Franchise Tax | 10% or 1 78/100 mills per \$1 or 3.0% or \$250 | (a) franchise tax based on net income (b) amount of business and investment capital allocated within the State. (c) net income plus compensation of officers and stockholders owning over 5% of issued capital stock minus \$15,000 and any net loss |
| NEW YORK CITY | 9% | on net income allocated to N.Y.C. 4 alternative methods may be followed (similar to N.Y. State) |
| MARYLAND Franchise Tax | 7% | franchise tax on allocated net income |
| MASSACHUSETTS Franchise Tax | 9.5% | franchise tax on allocated net income |
| PENNSYLVANIA | 10 mills per \$1 plus 10.5% | franchise tax on each dollar of actual value of whole capital stock ¹ allocated net income |
| PHILADELPHIA Philadelphia School District | 4 mills | gross receipts |
| CONNECTICUT Franchise tax | 10% or 31/100 mills per \$1 | (a) franchise tax on net income allocated. (b) of face value of stock (whichever is greater) |
| OHIO Franchise Tax | 4%-8% | 4% of 1st \$25,000 of value of stock determined according to net income plus 8% of value over \$25,000. |
| Akron | 1½% | of net profits on activities conducted in the city |
| Canton | 1½% | |
| Cincinnati | 2% | |
| Cleveland | 1½% | |
| Dayton | 1½% | |
| Toledo | 1½% | |
| Youngstown | 1½% | |

¹Pennsylvania capital stock used in manufacturing, processing, research or development is exempt.

RATE OF TAX

7¼% of entire net income or such portion as is allocable to New Jersey.

COLLECTIONS

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|------------|--------------------|----------|
| 1975 | \$37,525 | 1978 | \$71,570 |
| 1976 | 159,479 | 1979 | 177,728 |
| 1977 | 61,952 | 1980 | 214,112 |
| | 1981 | | 122,368 |

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

EMERGENCY TRANSPORTATION TAX

Citation: The Emergency Transportation Tax Act: N.J.S.A. 54:8A—1 *et seq.*

DESCRIPTION

This is a graduated tax based on the income of New Jersey residents derived from sources within a "critical area State" other than New Jersey and on the income of residents of another "critical area State" derived from sources within New Jersey. The State Transportation Commissioner determines the "critical area State" and certifies such State to the State Treasurer within 40 days after the first day of each year. New York has been certified as a "critical area State." By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax who have filed a return with the State of New York and have paid the tax due to that State are not required to file a return or pay this tax with New Jersey for said tax years.

HISTORY

Under the Emergency Transportation Tax Act as enacted in 1961 (C. 32, P.L. 1961), the original tax rate was graduated from 2%—10% upon entire net income other than capital gains and from 1%—5% upon income from net capital gains. Shortly after its introduction, the Act was amended to bring definitions of terms, deductions, exemptions, etc., into closer conformity with the New York Personal Income Tax laws (C. 129, P.L. 1961).

Certain requirements for fiduciary and partnership returns were eliminated in 1962 (C. 70, P.L. 1962) and in 1965 (C. 279, P.L. 1964), the act was amended to bring it into conformity with the U.S. Revenue Act of 1964.

In 1968, four additional tax brackets were added to the schedule of graduated rates. The new range from 2% to 14% was consistent with the New York State rate structure (C. 36, P.L. 1968). In 1969, the Act was extended to December 31, 1980 (C. 36, P.L. 1969) and in 1970 was amended to recognize certain changes in Federal Internal Revenue Code introduced in 1969 (C. 304, P.L. 1970). In 1980, the Act was extended to December 31, 1990 (C. 89, P.L. 1980).

Effective January 1, 1972 were a number of changes which included (1) an increase in the tax rate for taxpayers whose taxable income exceeds \$25,000 from 14% to 15%, (2) a 2½% surcharge, (3) exemption provisions for taxpayers with low income by establishing a new minimum standard deduction, (4) increase in tax rate for tax preference income from 3% to 6%, (5) repeal of the statutory tax credit, and (6) an increase in the tax rate on long-term capital gains from 50% to 60% (C. 12, P.L. 1972).

A taxpayer subject to this law pays the greater of this tax or the New Jersey Gross Income Tax (P.L. 1976, C. 47, C. 65 and C. 66).

The amount of tax which exceeds that due under the New Jersey Gross Income Tax Act is to be deposited in the Transportation Fund, established by the commuter tax act. This money is dedicated to the improvement of transportation and transportation facilities in the critical areas covered by the act.

The amount of tax liability which is due under the New Jersey Gross

Income Tax Act is to be deposited in the Property Tax Relief Fund established under that act.

RATE OF TAX

Graduated from 2% on taxable income not exceeding \$1,000 to 14% on amounts in excess of \$23,000.

EXEMPTIONS

Personal exemptions are as follows:

- (1) Single taxpayer, \$700, additional \$700 for taxpayer's spouse when separate return is filed and spouse has no gross income.
- (2) Taxpayer 65 years of age or over, additional \$700; and if such taxpayer's spouse is also over 65, additional \$700.
- (3) Blind taxpayers, additional \$700; and if such taxpayer's spouse is also blind, additional \$700.
- (4) Dependent, \$700.

STANDARD DEDUCTIONS

The standard deduction is 15% of gross income or \$2,000, whichever is less. A minimum standard deduction of \$1,000 is allowed to an unmarried individual and \$1,500 to a head of household, surviving spouse with dependent child, and husband and wife.

WITHHOLDING REQUIREMENTS

Employers are required to withhold tax and remit withholdings quarterly.

COLLECTIONS¹

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|--------------|--------------------|------------|
| 1972 | \$22,097,833 | 1977 | 30,453,830 |
| 1973 | 25,522,028 | 1978 | 20,847,708 |
| 1974 | 31,920,293 | 1979 | 35,301,112 |
| 1975 | 34,733,844 | 1980 | 34,464,614 |
| 1976 | 39,063,774 | 1981 | 41,888,784 |

¹Reflects amounts transferred to Gross Income Tax (C. 66, P.L. 1976) beginning 1977.

DISPOSITION OF REVENUES

Proceeds are deposited in a special trust fund known as the "Transportation Fund" and are used to defray transportation costs between New Jersey and New York.

FINANCIAL BUSINESS TAX

Citation: The Financial Business Tax Law: N.J.S.A. 54:10B—1 *et seq.*

DESCRIPTION

Incorporated Financial Businesses became subject to Corporation Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at a rate of 1½% for the privilege of doing financial business in New Jersey.

HISTORY

Financial Business Tax was adopted in 1946 at ¾ of 1% (C. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1½% in 1970 and the State became a recipient of revenues (C.9, P.L. 1970). One-half of the tax is for general State use; one-half is distributed equally between the municipality and county in which the taxpayer has a place of business.

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Businesses Tax (C. 171, P.L. 1975). Unincorporated Financial Business continue to be subject to the tax.

EXEMPTIONS

- (1) National banks;
- (2) Production Credit Association (Farm Credit Act of 1933);
- (3) Stock and mutual insurance companies authorized to do business in New Jersey;
- (4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;
- (5) Credit Unions;¹
- (6) Savings banks, Savings and Loan Associations and Building and Loan Associations;¹
- (7) Pawnbrokers;¹
- (8) State Banks and trust companies, and
- (9) Financial business corporations.

¹Exempt only if organized under Laws of New Jersey.

RATE OF TAX

1½% of taxable net worth. For a taxpayer doing business in more than one State, the tax base becomes net worth allocable to New Jersey. Allocation is determined by comparing gross business in New

Jersey with gross business everywhere else during the taxable year.
Minimum tax is \$25.

COLLECTIONS¹

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|-------------|--------------------|---------|
| 1972 | \$4,561,109 | 1977 | 145,576 |
| 1973 | 4,294,141 | 1978 | 92,060 |
| 1974 | 5,163,309 | 1979 | 121,360 |
| 1975 | 6,251,344 | 1980 | 628,032 |
| 1976 | 1,021,383 | 1981 | 35,942 |

¹Represents Unincorporated Financial Business collections and audit receipts from both Incorporated and Unincorporated Financial Businesses beginning 1976.

DISPOSITION OF REVENUES

Since 1970, revenues collected are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

GROSS INCOME TAX

Citation: The New Jersey Gross Income Tax, N.J.S.A. 54A:1—1 *et seq.*

DESCRIPTION

This is a graduated tax based on income earned or received on or after July 1, 1976 by New Jersey resident and non-resident individuals, estates and trusts.

HISTORY

The Gross Income Tax was enacted July 8, 1976, retroactive to July 1, 1976 (C. 47, P.L. 1976).

Pension income for those eligible for Social Security by reason of age or disability is exempt as follows: First \$10,000 for a married couple filing jointly; \$5,000 for a married person filing separately; and \$7,500 for a single taxpayer (C.40, P.L. 1977).

C. 273, P.L. 1977 extends the exclusion allowed for pensions to other types of retirement income. The exclusion applies to taxpayers who are 62 years of age or older and whose earned income is not more than \$3,000.

RATE OF TAX

Graduated from 2% on taxable income not exceeding \$20,000 to 2-1/2% on amounts in excess of \$20,000.

EXEMPTIONS

- (1) Taxpayer, \$1,000.
- (2) Taxpayer's spouse who does not file separately, \$1,000.
- (3) Taxpayer 65 years old or older, \$1,000; also \$1,000 for spouse who is 65 years old or older who does not file separately.
- (4) Taxpayer blind or totally disabled, \$1,000; also, on joint return, \$1,000 for blind or disabled spouse.
- (5) For each dependent \$1,000, plus an additional \$1,000 for each dependent child who attends, full time, an institution of higher education.

DEDUCTIONS

- (1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.
- (2) Unreimbursed medical expenses in excess of 2% of gross income.

CREDITS

- (1) \$65 for a qualified residential tenant or shareholder in a co-operative. A retroactive amendment provides that shareholders in co-operatives and mutual housing corporations qualify for the homestead rebate and not for the tenants' tax credit (C. 241 and 242, P.L. 1977). This increases to \$100 if the tenant is 65 years or older, permanently and totally disabled or the surviving spouse, 55 years or older, of a deceased senior citizen renter and has remained unmarried.

- (3) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

WITHHOLDING REQUIREMENT

Employers are required to withhold the tax and remit withholdings monthly; if withholdings are expected to be \$18,000 or more for a semi-annual period, withholdings are remitted semi-monthly. (C. 43, P.L. 1978 permits quarterly filings in certain cases.)

COLLECTIONS

Fiscal Year

| | |
|------------|---------------|
| 1977 | \$656,098,516 |
| 1978 | 714,200,960 |
| 1979 | 838,498,071 |
| 1980 | 968,821,205 |
| 1981 | 1,106,180,290 |

DISPOSITION OF REVENUES

Revenues are deposited in the "Property Tax Relief Fund" to be used for the purpose of reducing or offsetting property taxes.

INSURANCE PREMIUMS TAX

Citation: The Insurance Premiums Tax Law: N.J.S.A. 54:16—1 *et seq.*;
16A— *et seq.*; 54:18A—1 *et seq.*; 54:17—4 *et seq.*

DESCRIPTION

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workers compensation insurers are taxed upon net premiums received.

HISTORY

The first Insurance Premiums Tax in New Jersey was enacted in 1885, at a rate of 35/100ths of 1% on total gross insurance premiums. The law was significantly changed in 1945, at which time the rate of 2% was established (C. 132, P.L. 1945). The law has existed basically unchanged to the present day with the tax rate remaining at 2%.

Chapter 231, P.L. 1950 provided for retaliatory provisions which subject foreign insurance companies to not less than the rate of tax that the home states of such companies impose on New Jersey insurance companies.

Legislation adopted in 1966 provided for prepayment of the tax (C.3, P.L. 1966).

RATE OF TAX

2% on premiums of life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional 1/4 of 1% on workers compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12-1/2% of the total premiums collected.

COLLECTIONS

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|--------------|--------------------|--------------|
| 1972 | \$46,486,070 | 1977 | \$70,593,450 |
| 1973 | 48,441,272 | 1978 | 76,403,881 |
| 1974 | 49,459,603 | 1979 | 85,473,443 |
| 1975 | 51,799,502 | 1980 | 90,936,373 |
| 1976 | 57,769,052 | 1981 | 97,557,248 |

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use, with the following exceptions:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association (1981-\$1,502,813).

LOCAL PROPERTY TAX

Citation: The Local Property Tax: N.J.S.A. 54:4—1 *et seq.*

DESCRIPTION

An *ad valorem tax*—The local property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to

real estate and tangible personal property of telephone, telegraph and messenger systems companies.

A local tax—The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

Amount of tax (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

Property assessment (the tax base)—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of “taxable value,” which is that percentage of “true value” (not lower than 20% or higher than 100% in multiples of 10) established by each county board of taxation, except for qualified farm land, which is specially valued.

HISTORY

It may be said that the property tax originated in 1670 with a levy of one half penny per acre of land to support the central government. Through the middle of the 19th century property taxes were levied upon real estate and upon certain personal property at arbitrary rates within certain limits called “certainties.” In 1851 the concepts of a general property tax and uniform assessments according to actual value were developed (Public Laws 1851, p. 273).

For almost a century following the 1851 legislation a continuing effort was made to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that “property shall be assessed for taxes under general laws and by uniform rules according to its value” (Article IV, Section VII, Paragraph 12). Courts held that the 1875 amendment permitted classification of property for tax purposes and also exemption of certain classes from taxation, or the substitution of other kinds of tax “in lieu.” Thus began a long period of erosion of

the “general property tax” concept. In 1884 a State Board of Assessors was created and given responsibility for assessment of railroad and canal property, thus setting the pattern for State assessment of certain classes of property.

Intangible personal property was eliminated from the “general property tax base” in 1945 (replaced with a corporation net worth tax). Such elimination shifted the emphasis for tax reform to tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) “property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district.”

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In 1963 the Constitution was amended to permit assessment of farm property according to its value for agricultural use only. Chapter 51, Laws of 1960 (effective for tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provisions of Chapter 51, Laws of 1960 were replaced by Chapter 136, Laws of 1966. For taxes payable in 1968 and thereafter, personal property used in business (other than the businesses of telephone, telegraph and messenger system companies) is subject to a uniform state tax instead of the local tax. Non-business personal property is no longer subject to any property tax and inventories of all businesses were excluded from property taxation.

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax. This program was terminated (C. 3, P.L. 1977). Legislation was passed providing for an annual appropriation of not less than \$158.7 million.

The decision in *Switz v. Middletown Township, et al.*, 23 N.J. 580,

required that all taxable property be assessed at "true value" (100% assessment). This was the beginning of a series of New Jersey court decisions which have been a major factor in development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4—3.3 and in R.S. 54:4—3.6. Generally exempt are government-owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of \$50 and \$160 respectively.

RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in \$1 per \$100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. The average rate for the State is \$3.78.

TAX LEVY¹

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|-----------------|--------------------|-----------------|
| 1972 | \$2,406,733,507 | 1977 | \$3,257,073,668 |
| 1973 | 2,549,630,542 | 1978 | 3,327,574,347 |
| 1974 | 2,725,869,300 | 1979 | 3,492,936,977 |
| 1975 | 2,984,843,970 | 1980 | 3,793,898,389 |
| 1976 | 3,308,979,964 | 1981 | 4,191,857,580 |

DISPOSITION OF REVENUES

This tax is assessed and collected locally by the taxing districts for support of county and municipal governments and local school district purposes.

¹Gross. Net collections see Table 3, page 19.

MOTOR FUELS TAX

Citation: The New Jersey Motor Fuels Tax Act: N.J.S.A. 54:39—1 *et seq.*

DESCRIPTION

The tax on motor fuels applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

HISTORY

The first gasoline tax law (C. 334, P.L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (C. 319, P.L. 1935).

Unfair Motor Fuels Practices Act (C. 413, P.L. 1953) enables the Division's auditors and investigators to check dealers' practices in giving rebates, concessions, allowances or discounts. Preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P.L. 1971 provides for taxation of sales of petroleum liquefied gas and liquefied or compressed natural gas at one-half the rate paid on sales of motor fuels.

Motor Fuels tax rate has increased as indicated below:

| <i>Effective Date</i> | <i>Increase Per Gallon</i> |
|------------------------|----------------------------|
| December 1, 1930 | From 2¢ to 3¢ |
| July 1, 1954 | From 3¢ to 4¢ |
| July 1, 1958 | From 4¢ to 5¢ |
| June 1, 1961 | From 5¢ to 6¢ |
| July 1, 1968 | From 6¢ to 7¢ |
| July 1, 1972 | From 7¢ to 8¢ |

EXEMPTIONS

Exempt from the tax are motor fuels sales (1) to the United States Government, (2) between licensed distributors, (3) between licensed gasoline jobbers, and (4) for export.

REFUNDS

Tax refunds are classified according to "refund use" as follows:

| <i>Refund Use</i> | <i>Gallons</i> | <i>Dollars</i> |
|--|-------------------|--------------------|
| Auto and Buses | 7,886,049 | \$ 630,884 |
| Agriculture | 2,431,551 | 194,524 |
| Aircraft | 2,396,650 | 191,732 |
| Ambulances | 274,466 | 21,957 |
| Rural Free Delivery | 64,566 | 5,165 |
| Rails or Tracks | 6,031 | 482 |
| Private Property | 1,493,024 | 119,442 |
| Fishing | 42,703 | 3,416 |
| Cleaning | 16,418 | 1,313 |
| Exports | 5,428,783 | 434,303 |
| Fire Engines | 27,513 | 2,201 |
| Stationary Machinery and Implements | 3,894,539 | 311,563 |
| Heat and Light | 4,675 | 374 |
| | <u>23,966,968</u> | <u>\$1,917,357</u> |

RATE OF TAX

8¢ per gallon on motor fuels. 4¢ per gallon on petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways (C. 52, P.L. 1971).

Licensed distributors are permitted credit for taxes paid on fuels used by them for purposes qualifying for refund (N.J.S.A. 54:39—66).

COLLECTIONS

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|---------------|--------------------|---------------|
| 1972 | \$224,528,118 | 1977 | \$288,817,778 |
| 1973 | 268,201,032 | 1978 | 295,743,237 |
| 1974 | 268,488,197 | 1979 | 298,024,258 |
| 1975 | 272,474,747 | 1980 | 280,860,039 |
| 1976 | 281,501,452 | 1981 | 278,037,674 |

DETAIL OF COLLECTIONS

| <i>Fiscal Year</i> | <i>Receipts Gasoline Tax</i> | <i>Receipts Special Fuels Tax</i> | <i>Gross Collections</i> | <i>Refunds</i> | <i>Net Collections</i> |
|--------------------|------------------------------|-----------------------------------|--------------------------|----------------|------------------------|
| 1979 | \$275,267,469 | \$26,230,928 | \$301,498,397 | \$3,474,139 | \$298,024,258 |
| 1980 | 256,094,191 | 27,734,619 | 283,829,538 | 2,969,499 | 280,860,039 |
| 1981 | 251,636,439 | 28,444,514 | 280,080,953 | 2,043,279 | 278,037,674 |

The receipts shown above result from the following fuel sales and use:

| | |
|----------------------------------|-----------------------|
| Gasoline | 3,141,188,396 Gallons |
| Special Fuels ¹ | 352,015,533 Gallons |
| Gasohol | 3,540,889 Gallons |
| Total ² | 3,496,744,818 Gallons |

¹Includes diesel and propane, etc.

²1979—3,764,476,348; 1980—3,549,272,013.

LICENSE FEES

Distributors and gasoline jobbers are required to file a bond to obtain a license. License fees are shown in Table 16.

Revenue from the issuance of these licenses was as follows:

| <i>Fiscal Year</i> | |
|--------------------|----------|
| 1979 | \$92,210 |
| 1980 | 88,000 |
| 1981 | 87,410 |

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 15
MOTOR FUELS TAX: COMPARISON WITH OTHER STATES

| <i>State</i> | <i>Rates (per gallon)</i> | | <i>Sales Tax</i> |
|-------------------------|---------------------------|---------------|-------------------|
| | <i>Gasoline</i> | <i>Diesel</i> | |
| New Jersey ¹ | 8¢ | 8¢ | — |
| Connecticut | 11¢ | 11¢ | — |
| New York ² | 8¢ | 10¢ | 4% (N.Y.C. 4%) |
| Massachusetts | 11.4¢ | 11.4¢ | — |
| Maryland | 9¢ | 9¢ | — |
| Ohio | 7¢ | 7¢ | — |
| Pennsylvania | 11¢ | 11¢ | — |

¹Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at 1/2 the motor fuels tax rate.

²New York City—1¢ per gallon additional on fuels with one-half gram or more of lead in each gallon.

TABLE 16
MOTOR FUELS DISTRIBUTORS,
JOBBER AND DEALERS LICENSE FEES
Fiscal Year 1981

| <i>Type</i> | <i>Fee</i> | <i>Number</i> | <i>Amount</i> | <i>Expiration Date</i> |
|---------------------|------------|--------------------|-----------------|--|
| | | <i>Issued</i> | | |
| | | <i>Fiscal Year</i> | | |
| Distributor | No Fee | 80 | — | Valid Indefinitely—Bond Required. |
| Special License "A" | No Fee | 53 | — | Valid Indefinitely—Bond Required. |
| Special License "B" | No Fee | 1,845 | — | Valid Indefinitely—Bond Not Required. |
| Gasoline Jobber | \$50 | 27 | \$ 1,350 | Required to file bond to obtain license. Bond and license expire March 31 each year. |
| Retail Dealer | 10 | 6,737 | 67,370 | Expires March 31 each year. |
| Wholesale Dealer | 5 | 515 | 2,575 | Expires March 31 each year. |
| Transport License | 5 | 3,223 | 16,115 | Expires March 31 each year. |
| Total | | 12,480 | \$87,410 | |

PUBLIC UTILITY TAXES

Local Property and Public Utility Branch administers five taxes which apply to Public Utilities—Public Utility Franchise Tax, Public Utility Gross Receipts Tax, Public Utility Excise Tax, Railroad Property Tax, and Railroad Franchise Tax.

(a) PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation: Public Utility Franchise Tax: N.J.S.A. 54:30A—18.

DESCRIPTION

Franchise Tax applies to persons, copartnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place. Utilities subject to taxation include telegraph, telephone and district messenger systems companies.

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross receipts subject to tax is the ratio of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

ADMINISTRATION

Franchise tax is collected by the State for distribution to municipalities together with the gross receipts tax distribution. The tax is payable by the State to the municipal tax collectors in three installments: 25% within 30 days after certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

The first general tax act specifically taxing public utilities was enacted in 1884 (C. 159, P.L. 1884). It provided for a 2% Franchise Tax

on gross receipts of telegraph, telephone, cable and express companies. In 1900, the Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also provided that the receipts collected by the State were to be transferred back to municipalities (C. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (C.17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (C. 4 and 5, P.L. 1940). Unit values were applied to each class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes. An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended Chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for a distribution to certain municipalities of a sum not less than \$27.0 million.

RATE OF TAX

2% for gross receipts of \$50,000 or less and 5% for gross receipts exceeding \$50,000 (N.J.S.A. 54:30A—54(a), 54:30A—18).

COLLECTIONS

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|---------------|--------------------|---------------|
| 1972 | \$ 72,002,987 | 1977 | \$140,482,158 |
| 1973 | 79,694,719 | 1978 | 155,148,330 |
| 1974 | 88,537,684 | 1979 | 167,906,986 |
| 1975 | 104,670,465 | 1980 | 181,168,146 |
| 1976 | 122,407,344 | 1981 | 193,925,073 |

DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is distributed to the municipalities.

(b) PUBLIC UTILITY GROSS RECEIPTS TAX (FOR MUNICIPAL USE)

Citation: Public Utility Gross Receipts Tax: N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities: street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey.

ADMINISTRATION

Public Utility Gross Receipts Tax is collected by the State for distribution to municipalities together with the franchise tax distribution. The tax is payable by the state to the tax collectors in three installments: 25% within 30 days after municipal certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

Public Utility Gross Receipts Tax was levied in 1919 as an addition to the Franchise Tax (C.25, P.L. 1919). The tax was in lieu of state, county, school and local taxes on personal property and materials other than land and buildings. The rate of tax was the average rate of the aggregate general property tax.

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P.L. 1955) and in 1956 a minimum of 5% was established (C. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P.L. 1961). An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility

companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for distribution to certain municipalities of sum not less than \$27.0 million.

RATE OF TAX

7.5% applied to taxable gross receipts for the preceding calendar year (N.J.S.A. 54:30A—54(b)).

COLLECTIONS

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|---------------|--------------------|---------------|
| 1972 | \$102,981,451 | 1977 | \$213,044,395 |
| 1973 | 114,226,972 | 1978 | 239,055,835 |
| 1974 | 126,976,069 | 1979 | 258,419,437 |
| 1975 | 156,090,289 | 1980 | 281,161,388 |
| 1976 | 185,869,998 | 1981 | 306,177,158 |

DISPOSITION OF REVENUES

Gross Receipts Tax is distributed to the municipalities.

**(c) PUBLIC UTILITY EXCISE TAX
(FOR STATE USE)**

Citation: Public Utility Excise Tax: N.J.S.A. 54:30A—16 *et seq.*

DESCRIPTION

Public Utility Excise Tax is an additional tax on gross receipts of public utilities.

HISTORY

Public Utility Excise Tax (for State use) was introduced in 1963 to be in effect for three years beginning in 1964 (C. 41 and 42, P.L. 1963). In 1966 the tax was extended indefinitely.

An accelerated payment schedule was imposed by C. 108 and 109, P.L. 1971 on all public utility companies paying Excise taxes.

RATES (Calendar Year Basis)

0.625% —upon gross receipts subject to the franchise tax. (0.25% for taxpayers with gross receipts not in excess of \$50,000 annually);

0.5% —upon gross receipts of telegraph and telephone companies and messenger systems from business over, on, in, through or from their lines or mains in the State;

0.9375%—upon gross receipts of other utilities from business over, on, in, through or from their lines or mains in the State.

COLLECTIONS

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|--------------|--------------------|--------------|
| 1972 | \$24,623,638 | 1977 | \$53,014,535 |
| 1973 | 27,147,286 | 1978 | 55,315,333 |
| 1974 | 30,320,186 | 1979 | 59,194,377 |
| 1975 | 37,720,422 | 1980 | 64,653,651 |
| 1976 | 44,031,184 | 1981 | 81,226,115 |

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(d) RAILROAD PROPERTY TAX

Citation: The Railroad Tax Act of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

Railroad Tax Law of 1948 as amended distinguishes three classes of property:

Class I: "Main stem" roadbed—that not exceeding 100 feet in width.

Class II: All other real estate *used for railroad purposes* including roadbed other than "main stem" (Class I), tracks, buildings, water tanks, riparian rights, docks, wharves, piers. *Excluded* is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery, tools. Facilities used in passenger service are also excluded, being defined as Class III property.

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities (N.J.S.A. 54:20A—2).

The Railroad Property Tax is a State tax on Class II property.

HISTORY

When the first railroad in New Jersey was chartered (February 4, 1830) the State required payment for the privilege of operating a railroad. Early railroad charters provided for annual payments to the State for the privilege of operating. In general railroads were required to pay 1/2 of 1% of either (1) the value of their capital stock or (2) cost of the road, equipment and appurtenances.

The first general railroad tax law was enacted in 1884. Tax rates were fixed by the State: 1/2 of 1% of total valuations (revenues for State use); local rates on Class II property, but not to exceed 1% (revenues for local use). In 1897 and 1905-08 several amendments involving tax rates were enacted.

In 1941 the Railroad Tax Act taxed railroad property at the rate of 3%. Taxes levied on Class II property were paid to the taxing districts and taxes on other classes of properties were assigned to the State.¹ The 1941 Railroad Tax Act was amended in 1948: Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2% (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

Chapter 251, P.L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P.L. 1966 changed the Class II railroad property tax to a State tax. Class III property was defined as "facilities used in passenger service". Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided. State aid to municipalities in lieu of Class II taxes is discussed on page 88.

EXEMPTIONS

Main stem (Class I), tangible personal property and facilities used in passenger service (Class III).

RATE OF TAX

\$4.75 for each \$100 of true value of Class II railroad property.

COLLECTIONS

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|-----------|--------------------|-----------|
| 1973 | \$315,800 | 1977 | \$274,393 |
| 1974 | 303,320 | 1978 | 3,225,891 |
| 1975 | 290,509 | 1979 | 3,322,776 |
| 1976 | 320,037 | 1980 | 3,037,838 |
| | | 1981 | 3,021,924 |

¹In 1941 the definitions of classes differed from those in effect from June 1966 onwards. Class III was "value of all the tangible personal property" and Class IV was "value of remaining property." Class III is now "facilities used in passenger service" and Class IV is no longer in use.

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

**STATE AID TO MUNICIPALITIES IN LIEU OF
REVENUE FROM CLASS II TAXES
(N.J.S.A. 54:29A-24.1 to 24.6)**

A State tax on Class II railroad property (C. 139, P.L. 1966) removed a source of local property tax revenue. Therefore, C. 139 P.L. 1966 provided for replacement revenue to municipalities in which Class II railroad property is located. State aid is paid by the State Treasurer on warrant of the Director of Division of Budget and Accounting. It is payable to municipalities on December 10 each year.

Each municipality which received more than \$1,000 in Class II railroad taxes for the year 1966 receives not less than the 1966 Class II railroad taxes *plus* an amount equal to the difference between 1965 Class II taxes and 1966 Class II taxes. The difference, however, is reduced by 10% each year beginning 1968 and continuing for 10 years.

Municipalities that received less than \$1,000 in Class II railroad taxes in 1966 are not eligible for State Aid. Amounts of State aid paid to municipalities are as follows:

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|----------------------------|--------------|--------------------------|-------------|
| 1973 (Calendar 1972) ... | \$10,001,778 | 1977 (Calendar 1976) .. | \$7,725,663 |
| 1974 (Calendar 1973) | 9,507,896 | 1978 (Calendar 1977) .. | 7,013,150 |
| 1975 (Calendar 1974) | 8,912,450 | 1979 (Calendar 1978) .. | 5,695,075 |
| 1976 (Calendar 1975) | 8,086,331 | 1980 (Calendar 1979) .. | 4,075,776 |
| | | 1981 (Calendar 1980) ... | 3,955,689 |

(e) RAILROAD FRANCHISE TAX

Citation: The Railroad Tax Act of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

The Railroad Franchise Tax is levied upon railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The allocating factor is the ratio of the number of miles of all track in this State to the total number of miles of all track over which the railroad or system operates.

HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxed at the "Average Rate of Taxation" (R.S. 54:24—3). Chapters 291 and 363, P.L. 1941 introduced a tax base formula which took account of both (1) net railway operating income allocated to New Jersey and (2) total valuation of the previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was assigned to the state, the other half to taxing districts in which railroad property was situated.

Amendments in 1942 provided for (1) a deduction of \$200,000 from net operating income before determining allocation to the State and (2) minimum and maximum tax liabilities.

In 1948 net railway operating income allocated to New Jersey became the tax base and a tax rate of 10% was imposed. The Railroad Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

RATE OF TAX

Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New

Jersey. The minimum is \$100 for taxpayers having total railway operating revenues in the preceding year not in excess of \$1 million and \$4,000 to taxpayers with operating revenues in excess of \$1 million in the preceding year.

COLLECTIONS

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|-----------|--------------------|----------|
| 1973 | \$54,175 | 1977 | \$15,031 |
| 1974 | 15,668 | 1978 | 23,999 |
| 1975 | 11,959 | 1979 | 27,497 |
| 1976 | 33,352 | 1980 | 45,056 |
| | 1981..... | | 30,324 |

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

REALTY TRANSFER FEE TAX

Citation: The Realty Transfer Tax Act: N.J.S.A. 46:15—5 *et seq.*

DESCRIPTION

Realty Transfer Fee Tax is applied to the recording of deeds which transfer title to real property in New Jersey. The tax is collected by the county at the rate of \$1.75 for each \$500 of consideration. Of the \$1.75, \$0.50 is retained by the county and the \$1.25 balance is forwarded to the State Treasurer.

HISTORY

The Federal Documentary Tax on real estate transfers expired on January 1, 1968. It had provided the principal basis for developing

average assessment ratios for each of the 567 municipalities in the state. These ratios are essential for such purposes mandated by law as: (1) construction of State Table of Equalized Valuations (the basis for distributing State School aid to local districts); (2) Construction of County Equalization Tables (the basis for apportioning county costs of government); (3) establishment of debt limits for municipalities, counties and school districts; (4) provision for taxpayer relief from discriminatory local property tax assessments.

Realty Transfer Tax (C. 49, P.L. 1968) replaced the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

Chapter 176, P.L. 1975 increased the tax from \$0.50 to \$1.75 for each \$500.00 of "consideration" effective September 1, 1975.

Exemptions (N.J.S.A. 46:15—10)

The fee does not apply to title transfers:

- (1) For a consideration of less than \$100.00;
- (2) By or to the United States of America, this State, or any instrumentality, agency or subdivision thereof;
- (3) Solely in order to provide or release security for a debt or obligation;
- (4) Which confirm or correct a deed previously recorded;
- (5) On a sale for delinquent taxes or assessments;
- (6) On partition;
- (7) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors;
- (8) Eligible to be recorded as "ancient deeds" pursuant to R.S. 46:16—7;

- (9) Acknowledged or proved on or before July 3, 1968;
- (10) Between husband and wife, or parent and child;
- (11) Conveying a cemetery lot or plot;
- (12) In specific performance of a final judgment;
- (13) Releasing a right of reversion;
- (14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.
- (15) By an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State.

Two types of transfers of real property are exempt from the increase (State) portion of the fee:

- (1) The sale of one or two-family residential properties which are owned and occupied by a senior citizen (62 years of age or older for purposes of this Act), blind person, or disabled person or their spouses, and
- (2) The sale of property upon which there has been construction of an entirely new improvement not previously occupied or used for any purpose.

RATE OF TAX

\$1.75 for each \$500.00 of consideration or fractional part thereof.

COLLECTIONS¹

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|--------------|--------------------|--------------|
| 1972..... | \$ 5,429,718 | 1977..... | \$19,247,782 |
| 1973..... | 6,636,389 | 1978..... | 23,905,456 |
| 1974..... | 5,988,921 | 1979..... | 27,952,108 |
| 1975..... | 5,071,762 | 1980..... | 26,990,609 |
| 1976..... | 13,785,875 | 1981..... | 26,670,881 |

DISPOSITION OF REVENUES

Revenues are collected by the counties: county retains 28.6% and forwards balance to Treasurer for general State use.

¹State share 1979—\$18,246,714; 1980—\$17,494,039, 1981—\$16,892,774

**TABLE 17
REALTY TRANSFER FEE TAX:
COMPARISON WITH OTHER STATES**

| <i>State</i> | <i>Rate</i> |
|-----------------------|--|
| Connecticut | 55¢ on sales in excess of \$100 but not exceeding \$500 and 55¢ for each additional \$500 or fraction thereof. |
| Maryland ¹ | |
| Baltimore City | 1 1/2% of value |
| Baltimore County | 1 1/2% of value |
| Howard County | 1 1/2% of value |
| Montgomery County | 1% of value on unimproved property 1% of value on improved property over \$35,000 1/2% of value of improved property between \$20,000 and \$35,000 |
| Prince George County | 2/5 of 1% of value |
| Massachusetts | \$1 on sales in excess of \$100 but not exceeding \$500; and \$1 on each additional \$500 or fractional part thereof. In addition, a 14% surcharge is imposed. |
| New Jersey | \$1.75 for each \$500 of consideration or fractional part thereof. |
| New York | 55¢ for each \$500 of consideration or fractional part thereof, exclusive of the value of any lien or encumbrance remaining at the time of sale. |
| New York City | Additional 1% of net consideration exceeding \$25,000 |
| Ohio | 55¢ per \$500 of value or fractional part thereof. |
| Pennsylvania | 1% of value of the property represented by such document |

¹Tax is not statewide.

SALES TAX

(a) SALES AND USE TAX

Citation: The New Jersey Sales and Use Tax Act; N.J.S.A. 54:32B—1 *et seq.*

DESCRIPTION

Sales and Use Tax Act applies to receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services, (c) sales of restaurant meals, (d) rental of hotel and motel rooms and (e) certain admission charges.

A compensating use tax is also imposed on retail purchases of tangible personal property made outside the State for use in New Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

All persons required to collect the tax must file an Application for Registration. Each registrant's authority to collect the sales tax is certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

HISTORY

Sales and Use Tax Act became effective July 1, 1966. Rate of tax was set as 3% (C. 30, P.L. 1966).

Additional exemptions from the tax were provided by C. 25, P.L. 1967. C. 7, P.L. 1970 increased the tax rate of 5%, effective March 1, 1970. This Act and C. 25, P.L. 1970 contained certain transitional provisions relating to the increased rate.

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (C. 27, P.L. 1972). The 1972 amendment repealed

taxation of sales of packaged liquor by retailer to consumer. The tax now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

A new tax imposed on wholesale receipts of alcoholic beverage licensees at 6.5% of the wholesale price supersedes the prior tax imposed under the sales tax law at 5% of the minimum consumer resale price (c.62, P.L. 1980).

Production machinery and equipment is exempt from sales tax effective January 1, 1978.

Sale, rental or lease of commercial motor vehicles weighing more than 18,000 pounds is exempt from sales tax effective January 1, 1978. (C.217, P.L. 1977).

The Division took over administration of the Atlantic City Luxury Sales Tax (c.60, P.O. 1980).

MAJOR EXEMPTIONS

- (1) Advertising services for newspapers and magazines;
- (2) Draught beer;
- (3) Bibles and other sacred scriptures;
- (4) Casual sales except motor vehicles and registered boats;
- (5) Cigarettes subject to Cigarette Tax Act;
- (6) Clothing, except furs;
- (7) Farm supplies and equipment;
- (8) Flags of the United States and State of New Jersey;
- (9) Food, food products and non-alcoholic beverages (off premises);
- (10) Food sold in school cafeterias;
- (11) Prescription drugs and other medical aids;

- (12) Motor fuels;
- (13) Periodicals and textbooks;
- (14) Professional and personal services;
- (15) Real estate sales;
- (16) Tangible personal property used in research and development;
- (17) Telephone lines, cables and other equipment;
- (18) Transportation of persons or property;
- (19) Utilities;
- (20) Production machinery and equipment; and
- (21) Commercial motor vehicles weighing more than 18,000 pounds.

RATE OF TAX

5% on taxable sales.

The bracket system on taxable sales under \$1 is as follows:

| <i>Amount of Sale</i> | <i>Tax</i> |
|------------------------|------------|
| \$0.01 to \$0.10 | None |
| 0.11 to 0.25 | 1¢ |
| 0.26 to 0.46 | 2¢ |
| 0.47 to 0.67 | 3¢ |
| 0.68 to 0.88 | 4¢ |
| 0.89 to 1.10 | 5¢ |

COLLECTIONS

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|---------------|--------------------|----------------|
| 1972 | \$579,552,197 | 1977 | \$ 905,149,435 |
| 1973 | 681,937,905 | 1978 | 1,003,034,342 |
| 1974 | 735,064,595 | 1979 | 1,098,017,244 |
| 1975 | 770,380,745 | 1980 | 1,179,877,566 |
| 1976 | 829,483,092 | 1981 | 1,201,213,918 |

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(b) ALCOHOLIC BEVERAGE WHOLESALE SALES TAX

Citation: The Alcoholic Beverage Wholesale Sales Tax Act; N.J.S.A. 54:32 C-1 et seq.

DESCRIPTION

Alcoholic Beverage Tax applies to receipts from every sale of alcoholic beverages, except draught beer sold by the barrel, by any wholesaler to any retail licensee.

RATE OF TAX

6.5% on taxable sales.

COLLECTIONS

Fiscal Year

1981 \$62,244,636

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(c) ATLANTIC CITY LUXURY SALES TAX

Citation: The Atlantic City Luxury Sales Tax Act; N.J.S.A. 40:48-8.15 et seq., Sales and Use Tax Act 54:32B-24.1 et seq.

DESCRIPTION

Atlantic City Luxury Tax applies to receipts from the sale of:

1. Alcoholic Beverages sold by the drink;
2. Cover charges in restaurants, hotels etc.;
3. Room rental;
4. Hiring of rolling chairs, beach chairs and cabanas; and
5. Tickets of admission.

RATE OF TAX

4% on taxable sales (Until July 1, 1981; 3% thereafter)

COLLECTIONS

Fiscal Year

1981 \$4,402,055

DISPOSITION OF REVENUE

Revenues are forwarded to Atlantic City.

**TABLE 18
SALES AND USE TAX RATES:
COMPARISON WITH OTHER STATES**

| <i>State</i> | <i>Year of Adoption</i> | <i>Rate</i> |
|---------------|-------------------------|-----------------------------------|
| Connecticut | 1947 | 7-1/2% |
| Maryland | 1947 | 5% |
| Massachusetts | 1966 | 5% |
| New Jersey | 1966 | 5% |
| New York | 1965 | 4%—State; 4¢—Local ¹ |
| Ohio | 1934 | 4%—State; 0.5¢—Local ² |
| Pennsylvania | 1953 | 6% |
| Rhode Island | 1956 | 6% |

¹The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

²The law authorizes counties to levy a 1/2% local sales tax. Five counties have done so, bringing their State-local rates to 4-1/2%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

**TABLE 19
SALES AND USE TAX EXEMPTIONS
COMPARISON WITH OTHER STATES**

| Item | Conn. | Md. | Mass. | N.J. | N.Y. | Ohio | Pa. |
|-------------------------|----------------|-----|----------------|----------------|----------------|----------------|-----|
| Beer On-Premises | T | T | E | T ³ | T | T ⁵ | T |
| Beer Off-Premises | T | T | E | T ³ | T | T ⁵ | T |
| Cigarettes | E | T | E | E | T | E | E |
| Clothing | T ¹ | T | E ² | E | T | T | E |
| Food Off-Premises | E | E | E | E ⁶ | E | E | E |
| Liquor On-Premises | T | T | E | T ³ | T | T | T |
| Liquor Off-Premises | T | T | E | T ³ | T | T | T |
| Manufacturing Equipment | T | E | E | E | E ⁴ | E | E |
| Motor Fuels | E | E | E | E | T | E | E |

(T—Taxable; E—Exempt.)

¹Children under 10—exempt.

²Up to \$175.

³Effective Aug. 1, 1980 sales of alcoholic beverages except draught beer sold by the barrel, are taxed separately at the wholesale price at 6.5% (C. 62, P.L., 1980).

⁴Taxable in New York City.

⁵3.2% beer—exempt.

⁶Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

SAVINGS INSTITUTION TAX

Citation: The Savings Institution Tax Act: N.J.S.A. 54:10D—1 *et seq.*

DESCRIPTION

Savings institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state or federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than \$50 for savings institutions with assets under one million and no less than \$250 for savings institutions with assets of one million or more.

HISTORY

Chapter 160, P.L. 1979 reduced the rate from 5% to 3% effective January 1, 1980.

EXCLUSIONS FROM TAX

- (1) 100 % of dividends of an owned and qualified subsidiary and
- (2) 50% of other dividends included in taxable income for federal tax purposes.

RATE OF TAX

3% of net income.

Minimum tax is \$50 for associations with assets of less than \$1 million and \$250 for associations with assets of \$1 million or more.

PREPAYMENT

In addition to the tax due, for accounting periods ending April, 1980 and thereafter, an 80% prepayment of tax for the following year must also be made. Credit against the current year's tax liability for such prepayment is allowed.

COLLECTIONS

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|-------------|--------------------|-------------|
| 1974 | \$2,719,689 | 1978 | \$4,064,465 |
| 1975 | 2,328,395 | 1979 | 4,293,214 |
| 1976 | 2,203,543 | 1980 | 3,954,792 |
| 1977 | 2,974,894 | 1981 | 108,299 |

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 20
STATE TAXES ON BANKS AND FINANCIAL INSTITUTIONS:
COMPARISON WITH OTHER STATES

| State | Rate | Basis of Tax |
|-------------------------|--|--|
| Pennsylvania | 15 mills per \$1 | On actual value of capital stock of national & State banks and savings institutions. |
| | 11-1/2% | On net earnings or income of mutual corporations (savings institutions without capital stock), building & loan assns., Federal & State savings & loan associations. |
| Massachusetts | 1% | On gross receipts of private bankers. |
| | 12.54% (maximum established by State Tax Commission) | Net income of national banks, trust companies & Morris Plan banks. |
| New York | 12% | Net income of State banks, savings and loan associations, trust companies, domestic financial corporations, national banks and production credit associations. |
| Maryland | 7% | Net income of financial institutions except savings banks; building & savings and loan associations. |
| | 3/4% of 1% | Net earnings over \$100,000 of savings banks; building, savings and loan associations. |
| Connecticut | 10% | Net income of national and State banks, mutual savings banks, savings & loan and building & loan associations. Mutual trust investment companies & Savings bank investment companies are exempt. |
| Ohio | 3 mills per \$1 | Shares or capital employed or ownership interest in capital employed as the case may be, is assessed at the book value thereof on banks and financial institutions. |
| New Jersey ¹ | 1-1/2% | On allocated net worth; Financial Business such as personal finance or small loan finance in competition with national banks. |
| | 5% | On net income of savings banks and savings and loan and building and loan associations. |

¹Chapters 170 and 171, P.L. 1975 subjected Banks and Financial Corporations to the Corporation Business Tax Law which taxes net worth at 2 mills and net income at 9%.

SPILL COMPENSATION AND CONTROL TAX

Citation: The Spill Compensation and Control Act:
N.J.S.A. 58:10-23.11, et seq.

DESCRIPTION

The Spill Compensation and Control Tax is imposed upon the New Jersey transfer of hazardous substances, (as determined by the New Jersey Department of Environmental Protection).

The Tax is payable by:

- (a) The operator or owner of the receiving major facility or vessel on a transfer of a hazardous substance from a major facility or vessel; or
- (b) The operator or owner of the transferring major facility on a transfer of a previously untaxed nonpetroleum hazardous substance to a nonmajor facility; or
- (c) The owner of a hazardous substance transferred to a public storage terminal from a major facility or vessel.

HISTORY

Spill Compensation and Control Act (C. 141, P.L. 1976) became effective April 1, 1977. Effective April 1, 1980, an alternate tax rate was established on transfers of nonpetroleum hazardous substances. (C. 346, P.L. 1979). The tax base was significantly expanded effective April 1, 1980 (C.73, P.L. 1980).

RATE OF TAX

- (1) Nonpetroleum hazardous substances—greater of \$0.04 per barrel or 0.8% of fair market value;
- (2) Petroleum products—\$0.01 per barrel; and

(3) Precious metals—\$0.04 per barrel.

COLLECTIONS

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|--------------|--------------------|-------------|
| 1978 | \$ 6,429,830 | 1980 | \$6,850,324 |
| 1979 | 6,402,848 | 1981 | 12,788,846 |

DISPOSITION OF REVENUES

The proceeds constitute a fund (New Jersey Spill Compensation Fund) to insure compensation for cleanup costs and damage associated with the discharge of petroleum products and other hazardous substances.

**TRANSFER INHERITANCE AND
ESTATE TAX**

Citation: The Transfer Inheritance Tax Act; N.J.S.A. 54:33—1 *et seq.*
and The New Jersey Estate Tax Act: N.J.S.A. 54:38—1 *et seq.*

DESCRIPTION

Transfer Inheritance Tax applies to the transfer of all personal property and New Jersey real property having a value of \$500.00 or more in estates of resident decedents and of real property and tangible personal property of non-resident decedents located within the State of New Jersey.

An estate tax in addition to the Transfer Inheritance Tax is designed to absorb any portion of the credit allowed under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the Transfer Inheritance Tax of this State and all other states.

Transfer Inheritance Tax is non-recurring at rates based upon the relationship of the ultimate beneficiaries to the decedent and the amount received by each. The due date of the tax is the date of death.

Due to the multiplicity and complexity of laws dealing with distribution of estates it is difficult for the taxpayer to predetermine the exact tax liability. The Division therefore, determines the tax liability and bills the taxpayer. This is usually a one-time operation with a relatively low percentage of the files being reopened at a later date. Statutes require, however, that all records be retained for 15 years.

HISTORY

New Jersey first imposed an Inheritance Tax in 1892 at a rate of 5% on property transferred from a decedent to a beneficiary.

In 1909, legislation was enacted which formed the basis of present Inheritance Tax (N.J.S.A. 54:33 and 54:38).

EXEMPTIONS

- (1) All transfers under \$500;
- (2) Family transfers of \$5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and curtesy are exempt; on July 1, 1978 exemption increased to \$15,000 in estates of decedents dying on or after that date.
- (3) Life Insurance proceeds paid to named beneficiary;
- (4) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;
- (5) Transfers for public purposes made to New Jersey or any political subdivision thereof;
- (6) Federal civil service retirement benefits payable to a beneficiary other than the estate;
- (7) Annuities payable to survivors of military retirees.
- (8) Qualified employment annuities paid to a surviving spouse.

RATE OF TAX

Applicable to estates of decedents dying on or after July 1, 1963

| First | \$5,000.00 Exempt | Class A | Class B | | Class C | Class D | Class E | | |
|-------|----------------------|------------|------------|-------------------|---|---------------------|------------|-----|-----|
| Next | \$10,000.00 | 1% | ELIMINATED | On any amount | If less than \$500.00; no tax, if \$500.00 or more; no exemptions | | EXEMPT | | |
| " | 35,000.00 | 2% | | | | | | | |
| " | 50,000.00 | 3% | | | | | | | |
| " | 50,000.00 | 4% | | | | | | | |
| " | 50,000.00 | 5% | | | | | | | |
| " | 100,000.00 | 6% | | | | | | | |
| " | 200,000.00 | 7% | | | | | | | |
| " | 200,000.00 | 8% | | | | | | | |
| " | 200,000.00 | 9% | | | | | | | |
| " | 200,000.00 | 10% | | | | | | | |
| " | 300,000.00 | 11% | | | | Up to \$ 700,000.00 | | 11% | 15% |
| " | 300,000.00 | 12% | | | | Next 200,000.00 | | 11% | 16% |
| " | 300,000.00 | 12% | | | | " 200,000.00 | | 11% | 16% |
| " | 500,000.00 | 13% | | | | " 300,000.00 | | 13% | 16% |
| " | 500,000.00 | 14% | | | | " 300,000.00 | | 14% | 16% |
| " | 500,000.00 | 15% | | Over 1,700,000.00 | 16% | 16% | | | |
| Over | 3,200,000.00 | 16% | | | | | | | |

Applicable to estates of decedents dying on or after July 1, 1978

| First | \$15,000.00 Exempt | Class A | Class B | | Class C | Class D | Class E | | |
|-------|-----------------------|------------|------------|---------------|---|--------------------|------------|-----|-----|
| Next | \$35,000.00 | 2% | ELIMINATED | On any amount | If less than \$500.00; no tax, if \$500.00 or more; no exemptions | | EXEMPT | | |
| " | 50,000.00 | 3% | | | | | | | |
| " | 50,000.00 | 4% | | | | | | | |
| " | 50,000.00 | 5% | | | | | | | |
| " | 100,000.00 | 6% | | | | | | | |
| " | 200,000.00 | 7% | | | | | | | |
| " | 200,000.00 | 8% | | | | | | | |
| " | 200,000.00 | 9% | | | | | | | |
| " | 200,000.00 | 10% | | | | | | | |
| " | 300,000.00 | 11% | | | | Up to \$700,000.00 | | 11% | 15% |
| " | 300,000.00 | 12% | | | | Next 200,000.00 | | 11% | 16% |
| " | 300,000.00 | 12% | | | | " 200,000.00 | | 11% | 16% |
| " | 500,000.00 | 13% | | | | " 300,000.00 | | 13% | 16% |
| " | 500,000.00 | 14% | | | | " 300,000.00 | | 14% | 16% |
| " | 500,000.00 | 15% | | | | Over 1,700,000.00 | | 16% | 16% |
| Over | 3,200,000.00 | 16% | | | | | | | |

Beneficiary Classes

CLASS A Father, mother, grandparents, wife, husband, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild.

*The phrase "issue of any child" has been construed in *Palmer vs. Kingsley*, 27 N.J. 425, to include the legally adopted children of a child of a decedent.

CLASS B This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963.

CLASS C Brother or sister of decedent; wife or widow of a son of decedent, or husband or widower of a daughter.

CLASS D Every other transferee, distributee or beneficiary.

CLASS E State of New Jersey, municipal corporation within the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfer, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to, for the use of or in trust for any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation provided that this exemption shall not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal and like exemption on transfers of property for the benefit of such institutions and organizations of this state.

Exemptions

- CLASS A \$15,000.00 to each in class.
- CLASS B Eliminated
- CLASS C { If less than \$500.00, no tax; if \$500.00,
- CLASS D { or more, no exemption.
- CLASS E Entirely exempt.

Note: The Class A exemption of \$15,000.00 applies to estates of decedents dying on or after July 1, 1978. Exemption for decedents dying prior to July 1, 1978 is \$5,000.00.

In general, tax rates are the same for non-resident and resident decedents.

COLLECTIONS

| <i>Fiscal Year</i> | | <i>Fiscal Year</i> | |
|--------------------|--------------|--------------------|---------------|
| 1972 | \$75,673,149 | 1977 | \$ 85,497,185 |
| 1973 | 75,425,969 | 1978 | 96,056,901 |
| 1974 | 87,159,676 | 1979 | 100,435,754 |
| 1975 | 81,359,747 | 1980 | 111,646,287 |
| 1976 | 79,933,845 | 1981 | 122,318,134 |

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

**TABLE 21
TRANSFER INHERITANCE AND ESTATE TAX:
COMPARISON WITH OTHER STATES**

| | |
|---------------|--|
| New Jersey | Rates range from 2% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary. |
| Connecticut | Rates range from 2% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary. |
| Maryland: | This state has two classes of rates. Class I which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 10% on the entire share. |
| New York: | Rates range from 2% to 21% on the net estate of the decedent. |
| Ohio: | Rates range from 2% to 7% on the estate of the decedent. |
| Pennsylvania: | This state has two classed of rates. On Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and on Class B, all others, the rate of tax is 15%. |

Each of these states has an estate tax to absorb the maximum credit allowed against the Federal Estate Tax.

**REVENUE SHARING, PROPERTY TAX AND
VETERAN DEDUCTIONS AND HOMESTEAD
REBATE DISTRIBUTIONS
1981**

**PAYMENTS FOR LOCAL SERVICES IN LIEU OF
TAXES ON STATE EXEMPT PROPERTY
—CALENDAR YEAR 1981**

**TABLE 22
STATE REVENUE SHARING DISTRIBUTION—1981**

| COUNTIES | Municipalities Share of \$50 million | *Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|------------------|--|--------------------------------|-----------------------|--|----------------------|------------------|----------------------|----------------------|
| | | | | | | Number | Amount | |
| Atlantic | \$ 1,205,702 | \$ 1,389,908 | \$ 602,244 | \$ 1,992,152 | \$ 3,197,854 | 40,322 | \$ 7,559,882 | \$ 10,757,736 |
| Bergen | 6,062,690 | 3,969,874 | 3,187,933 | 7,157,808 | 13,220,498 | 187,480 | 36,386,702 | 49,607,200 |
| Burlington | 2,266,437 | 1,283,893 | 1,312,163 | 2,596,056 | 4,862,493 | 77,765 | 14,653,480 | 19,515,973 |
| Camden | 3,277,542 | 2,864,746 | 1,600,750 | 4,465,496 | 7,743,038 | 105,689 | 20,506,324 | 28,249,362 |
| Cape May | 401,856 | 867,919 | 303,800 | 1,171,719 | 1,573,575 | 20,174 | 3,735,647 | 5,309,222 |
| Cumberland | 875,002 | 928,544 | 352,291 | 1,280,835 | 2,155,837 | 26,165 | 4,942,290 | 7,098,127 |
| Essex | 6,234,664 | 2,535,068 | 1,556,050 | 4,091,118 | 10,325,782 | 112,284 | 23,332,546 | 33,658,328 |
| Gloucester | 1,249,184 | 1,059,295 | 721,350 | 1,780,645 | 3,029,829 | 46,069 | 8,638,581 | 11,668,410 |
| Hudson | 4,086,579 | 1,926,540 | 714,000 | 2,640,540 | 6,727,119 | 52,969 | 11,105,872 | 17,832,991 |
| Hunterdon | 476,079 | 360,168 | 291,600 | 651,768 | 1,127,847 | 20,694 | 3,830,006 | 4,957,853 |
| Mercer | 2,164,332 | 1,617,589 | 954,650 | 2,572,239 | 4,736,571 | 63,665 | 12,594,253 | 17,330,824 |
| Middlesex | 4,128,241 | 2,522,777 | 2,181,950 | 4,704,727 | 8,832,968 | 125,600 | 23,873,172 | 32,706,140 |
| Monmouth | 3,250,643 | 1,907,170 | 1,638,950 | 3,546,120 | 6,796,763 | 108,781 | 21,175,904 | 27,972,667 |
| Morris | 2,741,498 | 1,178,204 | 1,360,700 | 2,538,904 | 5,280,402 | 92,947 | 17,274,259 | 22,554,661 |
| Ocean | 1,779,383 | 3,307,895 | 1,408,950 | 4,716,845 | 6,496,228 | 100,658 | 19,649,204 | 26,145,432 |
| Passaic | 3,176,387 | 2,195,789 | 1,141,350 | 3,337,139 | 6,513,526 | 76,084 | 14,774,061 | 21,287,587 |
| Salem | 420,765 | 400,515 | 223,225 | 623,740 | 1,044,505 | 14,272 | 2,622,126 | 3,666,631 |
| Somerset | 1,397,597 | 717,237 | 726,287 | 1,443,524 | 2,841,121 | 46,762 | 8,916,285 | 11,757,406 |
| Sussex | 589,132 | 491,329 | 394,115 | 885,444 | 1,474,576 | 28,251 | 5,449,003 | 6,923,579 |
| Union | 3,711,251 | 2,392,351 | 1,670,050 | 4,062,401 | 7,773,652 | 105,575 | 20,606,813 | 28,382,465 |
| Warren | 505,036 | 545,792 | 290,400 | 836,192 | 1,341,228 | 19,038 | 3,597,280 | 4,938,508 |
| Totals | \$50,000,000 | \$34,462,605 | \$22,632,808 | \$57,095,413 | \$107,095,413 | 1,471,244 | \$285,225,690 | \$392,321,103 |

*Property Tax Deductions Include Three Categories—Citizens 65 or More; Citizens Less Than 65 Who Are Permanently And Totally Disabled, And Citizens Who Are Surviving Spouses in Certain Cases.

STATE REVENUE SHARING DISTRIBUTION—1981

| ATLANTIC COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|--------------------------|--|-------------------------------|-----------------------|--|--------------------|------------------|--------------------|---------------------|
| | | | | | | Number | Amount | |
| Absecon City | \$ 44,797 | \$ 43,355 | \$ 33,250 | \$ 76,605 | \$ 121,402 | 1,920 | \$ 367,176 | \$ 488,578 |
| Atlantic City | 274,915 | 276,080 | 63,700 | 339,780 | 614,695 | 4,046 | 692,311 | 1,307,006 |
| Brigantine City | 49,988 | 65,824 | 33,100 | 98,924 | 148,912 | 2,000 | 377,042 | 525,954 |
| Buena Bor. | 23,393 | 41,200 | 10,750 | 51,950 | 75,343 | 914 | 167,403 | 242,746 |
| Buena Vista Twp. | 32,494 | 49,760 | 15,400 | 65,160 | 97,654 | 1,571 | 278,169 | 375,823 |
| Corbin City | 1,753 | 5,983 | 1,200 | 7,183 | 8,936 | 89 | 14,988 | 23,924 |
| Egg Harbor City | 30,134 | 44,296 | 16,850 | 61,146 | 91,280 | 991 | 192,655 | 283,935 |
| Egg Harbor Twp. | 85,481 | 66,917 | 48,800 | 115,717 | 201,198 | 3,868 | 690,625 | 891,823 |
| Estell Manor City | 3,910 | 7,100 | 3,550 | 10,650 | 14,560 | 229 | 41,376 | 55,936 |
| Folsom Bor. | 13,651 | 9,738 | 8,100 | 17,838 | 31,489 | 496 | 88,766 | 120,255 |
| Galloway Twp. | 66,032 | 68,800 | 40,750 | 109,550 | 175,582 | 2,801 | 515,358 | 690,940 |
| Hamilton Twp. | 52,313 | 81,134 | 30,444 | 111,578 | 163,891 | 2,286 | 399,181 | 563,072 |
| Hammonton Town | 83,661 | 110,359 | 37,600 | 147,959 | 231,620 | 2,811 | 538,249 | 769,869 |
| Linwood City | 43,415 | 30,000 | 31,200 | 61,200 | 104,615 | 1,741 | 336,678 | 441,293 |
| Longport Bor. | 8,090 | 15,360 | 7,100 | 22,460 | 30,550 | 452 | 87,971 | 118,521 |
| Margate City | 70,246 | 71,920 | 47,050 | 118,970 | 189,216 | 2,739 | 530,860 | 720,076 |
| Mullica Twp. | 24,236 | 36,583 | 14,200 | 50,783 | 75,019 | 1,162 | 216,251 | 291,270 |
| Northfield City | 60,133 | 43,800 | 45,500 | 89,300 | 149,433 | 2,216 | 443,564 | 592,997 |
| Pleasantville City | 95,829 | 113,807 | 38,150 | 151,957 | 247,786 | 2,756 | 550,330 | 798,116 |
| Port Republic City | 4,382 | 6,200 | 4,150 | 10,350 | 14,732 | 239 | 43,261 | 57,993 |
| Somers Point City | 59,999 | 89,035 | 32,450 | 121,485 | 181,484 | 2,250 | 452,889 | 634,373 |
| Ventnor City | 69,673 | 98,600 | 34,250 | 132,850 | 202,523 | 2,429 | 483,008 | 665,531 |
| Weymouth Twp. | 7,180 | 14,057 | 4,700 | 18,757 | 25,937 | 316 | 51,771 | 77,708 |
| Totals | \$1,205,702 | \$1,389,908 | \$602,244 | \$1,992,152 | \$3,197,854 | 40,322 | \$7,559,882 | \$10,757,736 |

Difference in Totals Due to Rounding

| BERGEN COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|-----------------------------|--|-------------------------------|-----------------------|--|------------------|------------------|------------|----------------|
| | | | | | | Number | Amount | |
| Allendale Bor. | \$ 43,212 | \$ 9,217 | \$ 21,600 | \$ 30,817 | \$ 74,029 | 1,484 | \$ 284,720 | \$ 358,749 |
| Alpine Bor. | 9,438 | 4,360 | 4,700 | 9,060 | 18,498 | 375 | 67,825 | 86,323 |
| Bergenfield Bor. | 196,883 | 101,670 | 113,200 | 214,870 | 411,753 | 6,155 | 1,242,444 | 1,654,197 |
| Bogota Bor. | 61,212 | 48,143 | 31,450 | 79,593 | 140,805 | 1,802 | 356,969 | 497,774 |
| Carlstadt Bor. | 46,179 | 48,840 | 21,950 | 70,790 | 116,969 | 1,242 | 220,388 | 337,357 |
| Cliffside Park Bor. | 131,087 | 110,916 | 50,800 | 161,716 | 292,803 | 4,017 | 769,278 | 1,062,081 |
| Closter Bor. | 58,718 | 30,640 | 40,750 | 71,390 | 130,108 | 2,244 | 443,870 | 573,978 |
| Cresskill Bor. | 55,785 | 35,510 | 39,450 | 74,960 | 130,745 | 2,074 | 407,466 | 538,211 |
| Demarest Bor. | 34,988 | 9,843 | 21,400 | 31,243 | 66,231 | 1,378 | 272,748 | 338,979 |
| Dumont Bor. | 137,828 | 100,520 | 85,150 | 185,670 | 323,498 | 4,500 | 901,085 | 1,224,583 |
| East Rutherford Bor. | 58,886 | 52,600 | 21,650 | 74,250 | 133,136 | 1,221 | 208,836 | 341,972 |
| Edgewater Bor. | 34,651 | 22,800 | 9,050 | 31,850 | 66,501 | 527 | 100,699 | 167,200 |
| Elmwood Park Bor. | 140,997 | 152,560 | 71,550 | 224,110 | 365,107 | 4,056 | 772,366 | 1,137,473 |
| Emerson Bor. | 57,471 | 27,712 | 40,000 | 67,712 | 125,183 | 2,019 | 389,806 | 514,989 |
| Englewood City | 163,547 | 102,680 | 47,950 | 150,630 | 314,177 | 3,922 | 822,309 | 1,136,486 |
| Englewood Cliffs Bor. | 40,044 | 9,152 | 20,850 | 30,002 | 70,046 | 1,479 | 261,845 | 331,891 |
| Fair Lawn Bor. | 254,387 | 194,870 | 168,800 | 363,670 | 618,057 | 9,110 | 1,748,531 | 2,366,588 |
| Fairview Bor. | 72,841 | 97,178 | 23,550 | 120,728 | 193,569 | 1,571 | 311,500 | 505,069 |
| Fort Lee Bor. | 210,534 | 120,920 | 41,850 | 162,770 | 373,304 | 3,432 | 670,293 | 1,043,597 |
| Franklin Lakes Bor. | 53,493 | 17,658 | 34,050 | 51,708 | 105,201 | 2,302 | 413,520 | 518,721 |
| Garfield City | 211,546 | 289,556 | 61,950 | 351,506 | 563,052 | 4,450 | 880,019 | 1,443,071 |
| Glen Rock Bor. | 87,975 | 31,480 | 58,300 | 89,780 | 177,755 | 3,438 | 678,049 | 855,804 |
| Hackensack City | 247,949 | 158,970 | 52,050 | 211,020 | 458,969 | 4,145 | 856,019 | 1,314,988 |
| Harrington Park Bor. | 33,539 | 8,414 | 20,000 | 28,414 | 61,953 | 1,248 | 240,168 | 302,121 |
| Hasbrouck Heights Bor. | 91,548 | 68,548 | 55,200 | 123,748 | 215,296 | 3,005 | 580,015 | 795,311 |
| Haworth Bor. | 25,415 | 7,800 | 17,850 | 25,450 | 50,865 | 1,026 | 200,897 | 251,762 |
| Hillsdale Bor. | 81,032 | 35,160 | 54,100 | 89,280 | 170,292 | 2,896 | 567,052 | 737,344 |
| Hohokus Bor. | 29,494 | 3,716 | 22,950 | 26,666 | 56,160 | 1,215 | 227,986 | 284,146 |
| Leonia Bor. | 60,032 | 24,476 | 25,750 | 50,226 | 110,258 | 1,793 | 368,574 | 478,832 |
| Little Ferry Bor. | 64,886 | 45,520 | 27,650 | 73,170 | 138,056 | 1,635 | 313,668 | 451,724 |
| Lodi Bor. | 177,030 | 190,962 | 64,100 | 255,062 | 432,092 | 3,556 | 718,626 | 1,150,718 |
| Lyndhurst Twp. | 154,985 | 147,535 | 79,383 | 226,919 | 381,904 | 4,363 | 819,974 | 1,201,878 |
| Mahwah Twp. | 81,099 | 30,980 | 39,800 | 70,780 | 151,879 | 2,768 | 501,861 | 653,740 |
| Maywood Bor. | 74,594 | 53,033 | 46,450 | 99,483 | 174,077 | 2,478 | 482,381 | 656,458 |
| Midland Park Bor. | 55,954 | 39,141 | 33,150 | 72,291 | 128,245 | 1,853 | 363,430 | 491,675 |
| Montvale Bor. | 51,639 | 10,600 | 28,650 | 40,250 | 91,889 | 1,716 | 312,823 | 404,712 |
| Moonachie Bor. | 20,561 | 18,870 | 9,250 | 28,120 | 48,681 | 475 | 81,922 | 130,603 |
| New Milford Bor. | 129,975 | 73,840 | 79,850 | 153,690 | 283,665 | 3,799 | 745,260 | 1,028,925 |
| North Arlington Bor. | 122,458 | 125,800 | 57,200 | 183,000 | 305,458 | 3,344 | 649,503 | 954,961 |

| BERGEN COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|------------------------------|--|-------------------------------|-----------------------|--|---------------------|------------------|---------------------|---------------------|
| | | | | | | Number | Amount | |
| Northvale Bor. | 36,404 | 24,120 | 20,500 | 44,620 | 81,024 | 1,195 | 228,941 | 309,965 |
| Norwood Bor. | 30,673 | 21,640 | 18,950 | 40,590 | 71,263 | 1,130 | 217,090 | 288,353 |
| Oakland Bor. | 102,065 | 21,241 | 59,700 | 80,941 | 183,006 | 3,469 | 663,177 | 846,183 |
| Old Tappan Bor. | 27,640 | 8,600 | 17,050 | 25,650 | 53,290 | 1,063 | 198,389 | 251,679 |
| Oradell Bor. | 59,763 | 25,965 | 43,950 | 69,915 | 129,678 | 2,419 | 460,974 | 590,652 |
| Palisades Park Bor. | 91,077 | 70,000 | 31,150 | 101,150 | 192,227 | 2,066 | 406,074 | 598,301 |
| Paramus Bor. | 194,760 | 76,198 | 144,800 | 220,998 | 415,758 | 6,842 | 1,253,735 | 1,669,493 |
| Park Ridge Bor. | 61,684 | 35,400 | 34,350 | 69,750 | 131,434 | 2,098 | 411,001 | 542,435 |
| Ramsey Bor. | 88,043 | 22,559 | 50,900 | 73,459 | 161,502 | 3,193 | 605,743 | 767,245 |
| Ridgefield Bor. | 71,280 | 71,280 | 34,500 | 105,780 | 105,780 | 2,065 | 327,049 | 432,829 |
| Ridgefield Park Twp. | 94,751 | 54,832 | 40,600 | 95,432 | 190,183 | 2,405 | 484,857 | 675,040 |
| Ridgewood Village | 185,355 | 49,876 | 99,650 | 149,526 | 334,881 | 6,323 | 1,270,157 | 1,605,038 |
| Riveredge Bor. | 85,549 | 54,080 | 60,450 | 114,530 | 200,079 | 2,933 | 578,653 | 778,732 |
| Rivervale Twp. | 61,751 | 17,833 | 43,050 | 60,883 | 122,634 | 2,544 | 488,664 | 611,298 |
| Rochelle Park Twp. | 42,808 | 52,854 | 30,200 | 83,054 | 125,862 | 1,592 | 296,368 | 422,230 |
| Rockleigh Bor. | 840 | 840 | 750 | 1,590 | 1,590 | 38 | 6,573 | 8,163 |
| Rutherford Bor. | 139,244 | 98,860 | 69,450 | 168,310 | 307,554 | 3,971 | 790,050 | 1,097,604 |
| Saddle Brook Twp. | 110,323 | 86,940 | 75,200 | 162,140 | 272,463 | 3,495 | 653,206 | 925,669 |
| Saddle River Bor. | 16,550 | 2,950 | 10,500 | 13,450 | 30,000 | 757 | 134,784 | 164,784 |
| South Hackensack Twp. | 16,550 | 23,520 | 7,550 | 31,070 | 47,620 | 427 | 81,179 | 128,799 |
| Teaneck Twp. | 285,027 | 138,036 | 146,400 | 284,436 | 569,463 | 9,859 | 2,070,584 | 2,640,047 |
| Tenafly Bor. | 97,144 | 39,520 | 55,550 | 95,070 | 192,214 | 3,647 | 730,050 | 922,264 |
| Teterboro Bor. | 8,719 | 8,719 | 32,500 | 41,219 | 96,263 | 2,066 | 378,265 | 474,528 |
| Upper Saddle River Bor. | 55,044 | 8,719 | 32,500 | 41,219 | 96,263 | 2,066 | 378,265 | 474,528 |
| Waldwick Bor. | 86,155 | 38,996 | 57,800 | 96,796 | 182,951 | 2,902 | 568,953 | 751,904 |
| Wallington Bor. | 73,583 | 97,187 | 30,950 | 128,137 | 201,720 | 1,816 | 348,325 | 550,045 |
| Washington Twp. | 73,448 | 24,898 | 48,400 | 73,298 | 146,746 | 2,700 | 518,976 | 665,722 |
| Westwood Bor. | 77,021 | 30,760 | 43,100 | 73,860 | 150,881 | 2,462 | 477,545 | 628,426 |
| Woodcliff Lake Bor. | 37,988 | 8,200 | 23,550 | 31,750 | 69,738 | 1,477 | 284,108 | 353,846 |
| Wood-Ridge Bor. | 57,167 | 66,091 | 37,900 | 103,991 | 161,158 | 2,102 | 391,567 | 552,725 |
| Wyckoff Twp. | 111,233 | 35,690 | 74,350 | 110,040 | 221,273 | 4,311 | 806,946 | 1,028,219 |
| Totals | \$6,062,690 | \$3,969,874 | \$3,187,933 | \$7,157,808 | \$13,220,498 | 187,480 | \$36,386,702 | \$49,607,200 |

Difference in Totals Due to Rounding

| BURLINGTON COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|--------------------------|--|-------------------------------|-----------------------|--|--------------------|------------------|---------------------|---------------------|
| | | | | | | Number | Amount | |
| Bass River Twp. | \$ 6,168 | \$ 16,280 | \$ 5,450 | \$ 21,730 | \$27,898 | 329 | \$ 65,110 | \$ 93,008 |
| Beverly City | 22,112 | 21,530 | 9,900 | 31,430 | 53,542 | 631 | 117,479 | 171,021 |
| Bordentown City | 30,741 | 30,176 | 13,350 | 43,526 | 74,267 | 879 | 175,646 | 249,913 |
| Bordentown Twp. | 52,886 | 29,920 | 36,150 | 66,070 | 118,956 | 1,627 | 316,875 | 435,831 |
| Burlington City | 77,998 | 103,080 | 37,250 | 140,330 | 218,328 | 2,200 | 295,698 | 514,026 |
| Burlington Twp. | 84,268 | 35,960 | 45,300 | 81,260 | 165,528 | 2,278 | 420,976 | 586,504 |
| Chesterfield Twp. | 21,842 | 7,160 | 10,150 | 17,310 | 39,152 | 567 | 106,291 | 145,443 |
| Cinnaminson Twp. | 118,413 | 27,855 | 81,250 | 109,105 | 227,518 | 4,228 | 795,055 | 1,022,573 |
| Delanco Twp. | 28,348 | 27,251 | 18,150 | 45,401 | 73,749 | 980 | 192,087 | 265,836 |
| Delran Twp. | 79,313 | 38,166 | 56,200 | 94,366 | 173,679 | 3,221 | 597,832 | 771,511 |
| Eastampton Twp. | 19,752 | 9,044 | 11,350 | 20,395 | 40,147 | 662 | 128,521 | 168,668 |
| Edgewater Park Twp. | 58,246 | 15,760 | 31,250 | 47,010 | 105,256 | 1,828 | 344,521 | 449,777 |
| Evesham Twp. | 124,170 | 35,531 | 67,950 | 103,481 | 227,651 | 5,231 | 965,714 | 1,193,365 |
| Fieldsboro Bor. | 4,180 | 4,630 | 2,000 | 6,630 | 10,810 | 141 | 26,215 | 37,025 |
| Florence Twp. | 60,066 | 93,127 | 42,150 | 135,277 | 195,343 | 2,531 | 481,649 | 676,992 |
| Hainesport Twp. | 20,089 | 25,835 | 14,250 | 40,085 | 60,174 | 859 | 168,692 | 228,866 |
| Lumberton Twp. | 31,381 | 11,711 | 17,650 | 29,361 | 60,742 | 974 | 180,507 | 241,249 |
| Mansfield Twp. | 18,337 | 13,794 | 9,100 | 22,894 | 41,231 | 619 | 117,333 | 158,564 |
| Maple Shade Twp. | 124,143 | 140,256 | 69,350 | 209,606 | 333,749 | 4,103 | 780,180 | 1,113,939 |
| Medford Twp. | 67,819 | 25,046 | 54,050 | 79,096 | 146,915 | 4,087 | 758,659 | 905,574 |
| Medford Lakes Bor. | 33,741 | 8,398 | 20,500 | 28,898 | 62,639 | 1,360 | 258,957 | 321,596 |
| Moorestown Twp. | 106,986 | 63,066 | 63,350 | 126,416 | 233,402 | 4,007 | 777,912 | 1,011,314 |
| Mount Holly Twp. | 89,256 | 49,570 | 43,300 | 92,870 | 182,126 | 2,373 | 465,083 | 647,209 |
| Mount Laurel Twp. | 100,461 | 32,715 | 65,900 | 98,615 | 199,076 | 4,428 | 816,485 | 1,015,561 |
| New Hanover Twp. | 89,829 | 2,600 | 2,850 | 5,450 | 95,279 | 127 | 22,999 | 118,278 |
| North Hanover Twp. | 59,021 | 6,440 | 9,150 | 15,590 | 74,611 | 483 | 86,098 | 160,709 |
| Palmyra Bor. | 48,639 | 52,560 | 33,400 | 85,960 | 134,599 | 1,891 | 371,747 | 506,346 |
| Pemberton Bor. | 9,876 | 4,819 | 3,150 | 7,969 | 17,845 | 208 | 39,879 | 57,724 |
| Pemberton Twp. | 148,817 | 68,778 | 122,400 | 191,178 | 339,995 | 5,221 | 965,688 | 1,305,683 |
| Riverside Twp. | 58,751 | 89,960 | 31,150 | 121,110 | 179,861 | 1,969 | 374,295 | 554,156 |
| Riverton Bor. | 23,022 | 13,920 | 12,900 | 26,820 | 49,842 | 762 | 148,293 | 198,135 |
| Shamong Twp. | 11,258 | 6,240 | 9,850 | 16,090 | 27,348 | 1,014 | 187,893 | 215,241 |
| Southampton Twp. | 42,741 | 90,684 | 42,313 | 132,997 | 175,738 | 2,892 | 563,520 | 739,258 |
| Springfield Twp. | 16,651 | 12,520 | 9,750 | 22,270 | 38,921 | 584 | 107,303 | 146,224 |
| Tabernacle Twp. | 17,022 | 14,200 | 18,400 | 32,800 | 49,622 | 1,483 | 273,914 | 323,536 |
| Washington Twp. | 4,652 | 7,480 | 3,000 | 10,480 | 15,132 | 179 | 32,634 | 47,766 |
| Westampton Twp. | 18,910 | 5,580 | 19,350 | 25,230 | 44,140 | 936 | 178,479 | 222,619 |
| Willingboro Twp. | 309,903 | 36,060 | 162,900 | 198,960 | 508,863 | 9,600 | 1,898,974 | 2,407,837 |
| Woodland Twp. | 14,056 | 4,890 | 4,450 | 9,340 | 23,396 | 226 | 37,576 | 60,972 |
| Wrightstown Bor. | 12,573 | 1,000 | 1,850 | 2,850 | 15,423 | 65 | 12,711 | 28,134 |
| Totals | \$2,266,437 | \$1,283,893 | \$1,312,163 | \$2,596,056 | \$4,862,493 | 77,765 | \$14,653,480 | \$19,515,973 |

Difference in Totals Due to Rounding

| CAMDEN COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|--------------------------|--|-------------------------------|-----------------------|--|--------------------|------------------|---------------------|---------------------|
| | | | | | | Number | Amount | |
| Audubon Bor. | \$ 72,470 | \$ 101,800 | \$ 44,750 | \$ 146,550 | \$ 219,020 | 2,644 | \$ 559,055 | \$ 778,075 |
| Audubon Park Bor. | 9,674 | | | | 9,674 | 444 | 53,257 | 62,931 |
| Barrington Bor. | 59,190 | 48,434 | 35,950 | 84,384 | 143,574 | 1,843 | 375,440 | 519,014 |
| Bellmawr Bor. | 110,323 | 81,600 | 60,650 | 142,250 | 252,573 | 3,563 | 699,999 | 952,572 |
| Berlin Bor. | 37,752 | 30,550 | 22,700 | 53,250 | 91,002 | 1,408 | 274,837 | 365,839 |
| Berlin Twp. | 40,449 | 36,774 | 18,450 | 55,224 | 95,673 | 1,301 | 255,821 | 351,494 |
| Brooklawn Bor. | 19,685 | 27,600 | 9,550 | 37,150 | 56,835 | 586 | 118,111 | 174,946 |
| Camden City | 677,748 | 693,599 | 116,450 | 810,049 | 1,487,797 | 12,084 | 1,920,981 | 3,408,778 |
| Cherry Hill Twp. | 455,551 | 165,461 | 275,050 | 440,511 | 896,062 | 17,343 | 3,432,008 | 4,328,070 |
| Chesilhurst Bor. | 9,728 | 9,160 | 2,950 | 12,110 | 21,838 | 319 | 62,931 | 84,769 |
| Clementon Bor. | 35,055 | 37,988 | 17,200 | 55,188 | 90,243 | 1,260 | 257,136 | 347,379 |
| Collingswood Bor. | 117,334 | 100,116 | 53,100 | 153,216 | 270,550 | 3,410 | 707,707 | 978,257 |
| Gibbsboro Bor. | 18,370 | 13,520 | 12,550 | 26,070 | 44,440 | 618 | 121,507 | 165,947 |
| Gloucester City | 102,301 | 158,073 | 44,000 | 202,073 | 304,374 | 2,929 | 550,166 | 854,540 |
| Gloucester Twp. | 245,354 | 152,120 | 150,000 | 302,120 | 547,474 | 10,235 | 1,991,388 | 2,538,862 |
| Haddon Twp. | 121,413 | 119,973 | 73,150 | 193,123 | 314,536 | 4,275 | 876,316 | 1,190,852 |
| Haddonfield Bor. | 87,504 | 48,160 | 54,000 | 102,160 | 189,664 | 3,563 | 734,553 | 924,217 |
| Haddon Heights Bor. | 62,864 | 61,296 | 41,350 | 102,646 | 165,510 | 2,335 | 479,185 | 644,695 |
| Hi-Nella Bor. | 9,472 | 2,800 | 2,850 | 5,650 | 15,122 | 121 | 24,424 | 39,546 |
| Laurel Springs Bor. | 19,820 | 14,928 | 9,550 | 24,478 | 44,298 | 544 | 112,902 | 157,200 |
| Lawnside Bor. | 19,483 | 21,342 | 8,850 | 30,192 | 49,675 | 724 | 145,673 | 195,348 |
| Lindenwold Bor. | 122,559 | 56,360 | 41,900 | 98,260 | 220,819 | 2,650 | 520,383 | 741,202 |
| Magnolia Bor. | 42,201 | 33,757 | 20,300 | 54,057 | 96,258 | 1,175 | 236,955 | 333,213 |
| Merchantville Bor. | 29,190 | 22,480 | 13,700 | 36,180 | 65,370 | 885 | 188,507 | 253,877 |
| Mt. Ephraim Bor. | 37,583 | 70,639 | 26,200 | 96,839 | 134,422 | 1,449 | 298,174 | 432,596 |
| Oaklyn Bor. | 30,977 | 52,079 | 18,950 | 71,029 | 102,006 | 1,164 | 243,348 | 345,354 |
| Pennsauken Twp. | 248,691 | 306,000 | 154,000 | 460,000 | 708,691 | 9,271 | 1,857,802 | 2,566,493 |
| Pine Hill Bor. | 51,619 | 41,319 | 24,200 | 65,519 | 117,138 | 1,654 | 324,864 | 442,002 |
| Pine Valley Bor. | 169 | | | | 169 | 8 | 1,817 | 1,986 |
| Runnemede Bor. | 73,279 | 78,573 | 46,500 | 125,073 | 198,352 | 2,297 | 460,083 | 658,435 |
| Somerdale Bor. | 47,257 | 30,932 | 26,400 | 57,332 | 104,589 | 1,397 | 280,302 | 384,891 |
| Stratford Bor. | 69,335 | 29,270 | 41,700 | 70,970 | 140,305 | 1,959 | 384,507 | 524,812 |
| Tavistock Bor. | 101 | | | | 101 | 2 | 449 | 550 |
| Voorhees Twp. | 49,347 | 25,160 | 37,300 | 62,460 | 111,807 | 2,654 | 505,629 | 617,436 |
| Waterford Twp. | 30,876 | 48,920 | 29,100 | 78,020 | 108,896 | 2,166 | 417,011 | 525,907 |
| Winslow Twp. | 91,717 | 107,240 | 57,400 | 164,640 | 256,357 | 4,686 | 874,970 | 1,131,327 |
| Woodlynne Bor. | 21,101 | 36,723 | 10,000 | 46,723 | 67,824 | 723 | 158,125 | 225,949 |
| Totals | \$3,277,542 | \$2,864,746 | \$1,600,750 | \$4,465,496 | \$7,743,038 | 105,689 | \$20,506,324 | \$28,249,362 |

Difference in Totals Due to Rounding

| CAPE MAY COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---------------------------|--|-------------------------------|-----------------------|--|--------------------|------------------|--------------------|--------------------|
| | | | | | | Number | Amount | |
| Avalon Bor. | \$ 12,708 | \$ 15,966 | \$ 9,150 | \$ 25,116 | \$ 37,824 | 666 | \$ 123,749 | \$ 161,573 |
| Cape May City | 26,797 | 32,299 | 14,950 | 47,249 | 74,046 | 895 | 186,322 | 260,368 |
| Cape May Point Bor. | 1,416 | 6,464 | 1,850 | 8,314 | 9,730 | 111 | 20,881 | 30,611 |
| Dennis Twp. | 19,045 | 33,374 | 12,800 | 45,974 | 65,019 | 967 | 167,203 | 232,222 |
| Lower Twp. | 76,582 | 291,645 | 73,500 | 365,145 | 441,727 | 5,066 | 931,504 | 1,373,231 |
| Middle Twp. | 62,999 | 120,854 | 36,300 | 157,154 | 220,153 | 2,575 | 495,090 | 715,243 |
| North Wildwood City | 27,033 | 74,526 | 18,650 | 93,175 | 120,208 | 1,280 | 250,790 | 370,998 |
| Ocean City | 75,774 | 101,914 | 51,250 | 153,164 | 228,938 | 3,214 | 621,901 | 850,839 |
| Sea Isle City | 17,696 | 28,376 | 11,600 | 39,976 | 57,672 | 681 | 127,426 | 185,098 |
| Stone Harbor Bor. | 8,292 | 11,732 | 6,400 | 18,132 | 26,424 | 461 | 88,069 | 114,493 |
| Upper Twp. | | 40,867 | 29,100 | 69,967 | 69,967 | 1,749 | 240,992 | 310,959 |
| West Cape May Bor. | 6,910 | 9,200 | 2,900 | 12,100 | 19,010 | 237 | 44,552 | 63,562 |
| West Wildwood Bor. | 1,753 | 8,280 | 1,550 | 9,830 | 11,583 | 107 | 20,214 | 31,797 |
| Wildwood City | 21,741 | 39,872 | 10,800 | 50,672 | 72,413 | 751 | 146,386 | 218,799 |
| Wildwood Crest Bor. | 24,269 | 38,480 | 19,050 | 57,530 | 81,799 | 1,083 | 205,886 | 287,685 |
| Woodbine Bor. | 18,842 | 14,071 | 4,150 | 18,221 | 37,063 | 331 | 64,582 | 101,645 |
| Totals | \$401,856 | \$867,919 | \$303,800 | \$1,171,719 | \$1,573,575 | 20,174 | \$3,735,647 | \$5,309,222 |

Difference in Totals Due to Rounding

| CUMBERLAND COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---------------------------|--|-------------------------------|-----------------------|--|------------------|------------------|-------------|----------------|
| | | | | | | Number | Amount | |
| Bridgeton City | \$144,704 | \$126,200 | \$ 42,900 | \$ 169,100 | \$ 13,804 | 3,166 | \$ 554,713 | \$868,517 |
| Commercial Twp. | 26,224 | 71,136 | 24,350 | 95,486 | 121,710 | 1,056 | 163,530 | 285,240 |
| Deerfield Twp. | 18,269 | 20,480 | 5,900 | 26,380 | 44,649 | 584 | 109,270 | 153,919 |
| Downe Twp. | 12,168 | 27,558 | 6,450 | 34,008 | 46,176 | 455 | 82,062 | 128,238 |
| Fairfield Twp. | 36,437 | 39,120 | 11,500 | 50,620 | 87,057 | 1,053 | 196,557 | 283,614 |
| Greenwich Twp. | 6,472 | 7,640 | 2,600 | 10,240 | 16,712 | 245 | 48,876 | 65,588 |
| Hopewell Twp. | 28,112 | 18,640 | 13,200 | 31,840 | 59,952 | 1,087 | 207,919 | 267,871 |
| Lawrence Twp. | 16,516 | 15,470 | 5,200 | 20,670 | 37,186 | 467 | 88,543 | 125,729 |
| Maurice River Twp. | 28,954 | 38,220 | 10,600 | 48,820 | 77,774 | 836 | 150,922 | 228,696 |
| Millville City | 154,446 | 184,584 | 79,950 | 264,534 | 418,980 | 5,173 | 966,911 | 1,385,891 |
| Shiloh Bor. | 4,011 | 2,520 | 50 | 2,570 | 6,581 | 127 | 22,892 | 29,473 |
| Stow Creek Twp. | 7,685 | 19,840 | 6,050 | 25,890 | 33,575 | 331 | 60,094 | 93,669 |
| Upper Deerfield Twp. | 46,246 | 33,661 | 20,000 | 53,661 | 99,907 | 1,544 | 289,453 | 389,360 |
| Vineland City | 344,756 | 323,475 | 123,541 | 447,016 | 791,772 | 10,041 | 2,000,548 | 2,792,320 |
| Totals | \$875,002 | \$928,544 | \$352,291 | \$1,280,835 | \$2,155,837 | 26,165 | \$4,942,290 | \$7,098,127 |

Difference in Totals Due to Rounding

| ESSEX COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|----------------------------|--|-------------------------------|-----------------------|--|---------------------|------------------|---------------------|---------------------|
| | | | | | | Number | Amount | |
| Belleville Town | \$ 262,410 | \$ 233,936 | \$ 97,850 | \$ 331,786 | \$ 594,196 | 6,193 | \$ 1,327,153 | \$ 1,921,349 |
| Bloomfield Town | 351,801 | 262,931 | 147,300 | 410,231 | 782,032 | 9,421 | 2,028,330 | 2,790,362 |
| Caldwell Bor. | 58,549 | 23,200 | 20,800 | 44,000 | 102,549 | 1,304 | 276,964 | 379,513 |
| Cedar Grove Twp. | 97,043 | 41,050 | 53,300 | 94,350 | 191,393 | 2,933 | 570,262 | 761,655 |
| East Orange City | 515,010 | 154,340 | 64,700 | 219,040 | 734,040 | 5,933 | 1,368,398 | 2,102,438 |
| Essex Fells Bor. | 17,089 | 1,573 | 8,100 | 9,673 | 26,762 | 645 | 129,699 | 156,461 |
| Fairfield Bor. | 48,740 | 26,800 | 32,300 | 59,100 | 107,840 | 1,979 | 376,487 | 484,337 |
| Glen Ridge Bor. | 57,471 | 18,339 | 29,150 | 47,489 | 104,960 | 2,078 | 460,492 | 565,452 |
| Irvington Town | 393,834 | 208,526 | 68,350 | 276,876 | 670,710 | 6,396 | 1,399,842 | 2,070,552 |
| Livingston Twp. | 207,636 | 65,560 | 130,450 | 196,010 | 403,646 | 7,929 | 1,553,888 | 1,957,534 |
| Maplewood Twp. | 165,064 | 114,588 | 85,600 | 200,188 | 365,252 | 6,070 | 1,316,889 | 1,682,141 |
| Millburn Twp. | 140,997 | 31,728 | 73,650 | 105,378 | 246,375 | 5,396 | 1,075,810 | 1,322,185 |
| Montclair Town | 292,544 | 116,600 | 90,500 | 207,100 | 499,644 | 7,193 | 1,592,609 | 2,092,253 |
| Newark City | 2,514,717 | 713,720 | 180,100 | 893,820 | 3,408,537 | 17,477 | 3,167,746 | 6,576,283 |
| North Caldwell Bor. | 45,774 | 5,520 | 21,800 | 27,320 | 73,094 | 1,470 | 293,360 | 366,454 |
| Nutley Town | 217,377 | 166,456 | 113,050 | 279,506 | 496,883 | 6,673 | 1,400,026 | 1,896,909 |
| Orange City | 224,489 | 72,904 | 26,350 | 99,254 | 323,743 | 2,601 | 594,882 | 918,625 |
| Roseland Bor. | 31,044 | 13,300 | 19,750 | 33,050 | 64,094 | 1,306 | 258,631 | 322,725 |
| South Orange Village | 112,413 | 35,640 | 47,000 | 82,640 | 195,053 | 3,538 | 790,083 | 985,136 |
| Verona Bor. | 103,548 | 59,557 | 58,200 | 117,757 | 221,305 | 3,536 | 744,071 | 965,376 |
| West Caldwell Bor. | 83,122 | 28,607 | 46,450 | 75,057 | 158,179 | 3,096 | 629,828 | 788,007 |
| West Orange Town | 293,993 | 140,194 | 141,300 | 281,494 | 575,487 | 9,117 | 1,977,086 | 2,552,573 |
| Totals | \$6,234,664 | \$2,535,068 | \$1,556,050 | \$4,091,118 | \$10,325,782 | 112,284 | \$23,332,546 | \$33,658,328 |

ifference in Totals Due to Rounding

| GLOUCESTER COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|----------------------------|--|-------------------------------|-----------------------|--|--------------------|------------------|--------------------|---------------------|
| | | | | | | Number | Amount | |
| Clayton Bor. | \$ 39,370 | \$ 34,750 | \$ 17,450 | \$ 52,200 | \$ 91,570 | 1,355 | \$ 257,250 | \$ 348,820 |
| Deptford Twp. | 169,378 | 116,107 | 97,900 | 214,007 | 383,385 | 5,488 | 1,032,391 | 1,415,776 |
| East Greenwich Twp. | 23,662 | 17,600 | 15,600 | 33,200 | 56,862 | 1,057 | 194,790 | 251,652 |
| Elk Twp. | 19,820 | 26,540 | 9,700 | 36,240 | 56,060 | 707 | 131,732 | 187,792 |
| Franklin Twp. | 66,066 | 91,001 | 38,950 | 129,951 | 196,017 | 2,894 | 536,754 | 732,771 |
| Glassboro Bor. | 93,234 | 55,680 | 39,150 | 94,830 | 188,064 | 2,312 | 462,440 | 650,504 |
| Greenwich Twp. | 39,741 | 51,447 | 28,400 | 79,847 | 119,588 | 1,483 | 245,450 | 365,038 |
| Harrison Twp. | 19,382 | 17,477 | 11,450 | 28,927 | 48,309 | 798 | 152,124 | 200,433 |
| Logan Twp. | 12,303 | 15,600 | 9,700 | 25,300 | 37,603 | 900 | 157,984 | 195,587 |
| Mantua Twp. | 69,504 | 46,963 | 44,200 | 91,163 | 160,667 | 2,297 | 435,341 | 596,008 |
| Monroe Twp. | 110,829 | 144,920 | 72,650 | 217,570 | 328,399 | 4,874 | 903,597 | 1,231,996 |
| National Park Bor. | 26,325 | 27,351 | 16,400 | 43,751 | 70,076 | 867 | 170,895 | 240,971 |
| Newfield Bor. | 10,753 | 16,766 | 4,300 | 21,066 | 31,819 | 415 | 81,922 | 113,741 |
| Paulsboro Bor. | 56,493 | 57,745 | 24,650 | 82,395 | 138,888 | 1,477 | 282,683 | 421,571 |
| Pitman Bor. | 71,122 | 48,454 | 35,200 | 83,654 | 154,776 | 2,328 | 448,881 | 603,657 |
| South Harrison Twp. | 8,730 | 6,000 | 3,500 | 9,500 | 18,230 | 309 | 56,705 | 74,935 |
| Swedesboro Bor. | 16,213 | 21,272 | 5,050 | 26,322 | 42,535 | 413 | 82,468 | 125,003 |
| Washington Twp. | 121,008 | 54,412 | 96,450 | 150,862 | 271,870 | 6,995 | 1,282,171 | 1,554,041 |
| Wenonah Bor. | 16,618 | 7,541 | 10,250 | 17,791 | 34,409 | 642 | 125,628 | 160,037 |
| West Deptford Twp. | 102,975 | 59,440 | 66,600 | 126,040 | 229,015 | 3,838 | 690,251 | 919,266 |
| Westville Bor. | 36,269 | 52,252 | 19,550 | 71,802 | 108,071 | 1,181 | 234,680 | 342,751 |
| Woodbury City | 86,054 | 69,120 | 37,150 | 106,270 | 192,324 | 2,331 | 464,407 | 656,731 |
| Woodbury Heights Bor. | 25,584 | 15,558 | 14,500 | 30,058 | 55,642 | 872 | 163,693 | 219,335 |
| Woolwich Twp. | 7,753 | 5,300 | 2,600 | 7,900 | 15,653 | 236 | 44,345 | 59,898 |
| Totals | \$1,249,184 | \$1,059,295 | \$721,350 | \$1,780,645 | \$3,029,829 | 46,069 | \$8,638,581 | \$11,868,410 |

Difference in Totals Due to Rounding

| HUDSON COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|-------------------------|--|-------------------------------|-----------------------|--|------------------|------------------|--------------|----------------|
| | | | | | | Number | Amount | |
| Bayonne City | \$ 495,123 | \$ 325,458 | \$153,000 | \$ 478,458 | \$ 973,581 | 8,903 | \$ 1,899,404 | \$ 2,872,985 |
| East Newark Bor. | 13,314 | 14,200 | 2,850 | 17,050 | 30,364 | 253 | 52,091 | 82,455 |
| Guttenberg Town | 38,999 | 31,542 | 6,500 | 38,042 | 77,041 | 593 | 120,820 | 197,861 |
| Harrison Town | 81,908 | 43,450 | 20,150 | 63,600 | 145,508 | 1,344 | 255,506 | 401,014 |
| Hoboken City | 312,060 | 59,560 | 17,550 | 77,110 | 389,170 | 1,525 | 308,419 | 697,589 |
| Jersey City City | 1,727,387 | 729,612 | 240,250 | 969,862 | 2,697,249 | 18,774 | 3,813,263 | 6,510,514 |
| Kearny Town | 256,915 | 174,078 | 84,400 | 258,478 | 515,393 | 5,812 | 1,170,962 | 1,686,355 |
| North Bergen Twp. | 324,768 | 238,041 | 73,300 | 311,341 | 636,109 | 6,057 | 1,345,668 | 1,981,777 |
| Secaucus Town | 81,605 | 72,183 | 45,900 | 118,083 | 199,688 | 2,925 | 570,777 | 770,465 |
| Union City | 388,036 | 115,961 | 31,950 | 147,911 | 535,947 | 3,092 | 720,463 | 1,256,410 |
| Weehawken Twp. | 89,122 | 31,386 | 15,300 | 46,686 | 135,808 | 1,218 | 278,083 | 413,891 |
| West New York Town | 277,342 | 91,069 | 22,850 | 113,919 | 391,261 | 2,473 | 570,417 | 961,678 |
| Totals | \$4,086,579 | \$1,926,540 | \$714,000 | \$2,640,540 | \$6,727,119 | 52,969 | \$11,105,872 | \$17,832,991 |

Difference in Totals Due to Rounding

| HUNTERDON COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|------------------------|--|-------------------------------|-----------------------|--|--------------------|------------------|--------------------|--------------------|
| | | | | | | Number | Amount | |
| Alexandria Twp. | \$ 15,741 | \$ 8,619 | \$ 9,600 | \$ 18,219 | \$ 33,960 | 709 | \$ 131,302 | \$ 165,262 |
| Bethlehem Twp. | 11,022 | 9,030 | 9,300 | 18,330 | 29,352 | 741 | 139,594 | 168,946 |
| Bloomsbury Bor. | 6,000 | 5,164 | 3,400 | 8,564 | 14,564 | 220 | 41,898 | 56,462 |
| Califon Bor. | 7,045 | 7,360 | 4,350 | 11,710 | 18,755 | 287 | 55,919 | 74,674 |
| Clinton Town | 11,764 | 6,744 | 6,700 | 13,444 | 25,208 | 436 | 86,250 | 111,458 |
| Clinton Twp. | 36,370 | 21,470 | 25,950 | 47,420 | 83,790 | 1,731 | 326,135 | 409,925 |
| Delaware Twp. | 23,359 | 17,000 | 11,600 | 28,600 | 51,959 | 925 | 171,268 | 223,227 |
| East Amwell Twp. | 18,707 | 11,936 | 13,100 | 25,036 | 43,743 | 871 | 159,222 | 202,965 |
| Flemington Bor. | 27,202 | 15,041 | 7,550 | 22,591 | 49,793 | 562 | 110,617 | 160,410 |
| Franklin Twp. | 15,337 | 11,160 | 9,150 | 20,310 | 35,647 | 636 | 119,211 | 154,858 |
| Frenchtown Bor. | 10,281 | 10,800 | 3,900 | 14,700 | 24,981 | 325 | 64,101 | 89,082 |
| Glen Gardner Bor. | 4,955 | 3,661 | 2,300 | 5,961 | 10,916 | 171 | 33,086 | 44,002 |
| Hampton Bor. | 9,842 | 6,240 | 3,950 | 10,190 | 20,032 | 306 | 59,798 | 79,830 |
| High Bridge Bor. | 19,348 | 18,493 | 12,300 | 30,793 | 50,141 | 879 | 168,407 | 218,548 |
| Holland Twp. .... | ..... | 20,257 | 20,550 | 40,807 | 40,807 | 1,243 | 178,381 | 219,188 |
| Kingwood Twp. | 16,449 | 12,320 | 8,450 | 20,770 | 37,219 | 651 | 125,587 | 162,806 |
| Lambertville City | 29,561 | 41,720 | 12,500 | 54,220 | 83,781 | 863 | 166,522 | 250,303 |
| Lebanon Bor. | 6,101 | 4,400 | 2,550 | 6,950 | 13,051 | 199 | 39,653 | 52,704 |
| Lebanon Twp. | 31,550 | 26,080 | 15,400 | 41,480 | 73,030 | 1,278 | 229,887 | 302,917 |
| Milford Bor. | 8,831 | 11,760 | 4,450 | 16,210 | 25,041 | 322 | 59,706 | 84,747 |
| Raritan Twp. | 51,437 | 27,722 | 30,550 | 58,272 | 109,709 | 2,053 | 388,522 | 498,231 |
| Readington Twp. | 55,617 | 30,912 | 37,800 | 68,712 | 124,329 | 2,673 | 489,421 | 613,750 |
| Stockton Bor. | 4,180 | 5,400 | 2,850 | 8,250 | 12,430 | 149 | 28,569 | 40,999 |
| Tewksbury Twp. | 21,910 | 7,200 | 13,900 | 21,100 | 43,010 | 1,054 | 196,230 | 239,240 |
| Union Twp. | 18,033 | 10,560 | 10,300 | 20,860 | 38,893 | 809 | 148,652 | 187,545 |
| West Amwell Twp. | 15,438 | 9,120 | 9,150 | 18,270 | 33,708 | 601 | 112,069 | 145,777 |
| Totals | \$476,079 | \$360,168 | \$291,600 | \$651,768 | \$1,127,847 | 20,694 | \$3,830,006 | \$4,957,853 |

Difference in Totals Due to Rounding

| MERCER COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|------------------------|--|-------------------------------|-----------------------|--|--------------------|------------------|---------------------|---------------------|
| | | | | | | Number | Amount | |
| East Windsor Twp. | \$ 137,559 | \$ 12,643 | \$ 32,100 | \$ 44,743 | \$ 182,302 | 3,676 | \$ 713,499 | \$ 895,801 |
| Ewing Twp. | 223,208 | 139,251 | 146,550 | 285,801 | 509,009 | 8,389 | 1,645,042 | 2,154,051 |
| Hamilton Twp. | 558,695 | 535,590 | 382,900 | 918,490 | 1,477,185 | 20,879 | 4,078,112 | 5,555,297 |
| Hightstown Bor. | 37,685 | 16,067 | 12,200 | 28,267 | 65,952 | 928 | 190,203 | 256,155 |
| Hopewell Bor. | 15,404 | 10,460 | 5,550 | 16,010 | 31,414 | 472 | 92,893 | 124,307 |
| Hopewell Twp. | 71,189 | 32,859 | 44,900 | 77,759 | 148,948 | 3,022 | 575,283 | 724,231 |
| Lawrence Twp. | 135,064 | 81,026 | 66,050 | 147,076 | 282,140 | 4,408 | 851,084 | 1,133,224 |
| Pennington Bor. | 14,629 | 6,880 | 8,300 | 15,180 | 29,809 | 547 | 108,169 | 137,978 |
| Princeton Bor. | 82,448 | 21,972 | 14,200 | 36,172 | 118,620 | 1,189 | 239,843 | 358,463 |
| Princeton Twp. | 94,818 | 18,415 | 34,950 | 53,365 | 148,183 | 2,817 | 545,482 | 693,665 |
| Trenton City | 720,152 | 709,777 | 169,700 | 879,477 | 1,599,629 | 14,658 | 3,046,112 | 4,645,741 |
| Washington Twp. | 23,595 | 11,360 | 11,850 | 23,210 | 46,805 | 761 | 142,806 | 189,611 |
| West Windsor Twp. | 49,886 | 21,288 | 25,400 | 46,688 | 96,574 | 1,919 | 365,724 | 462,298 |
| Totals | \$2,164,332 | \$1,617,589 | \$954,650 | \$2,572,239 | \$4,736,571 | 63,665 | \$12,594,253 | \$17,330,824 |

Difference in Totals Due to Rounding

| MIDDLESEX COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|----------------------------|--|-------------------------------|-----------------------|--|------------------|------------------|--------------|----------------|
| | | | | | | Number | Amount | |
| Carteret Bor. | \$ 152,592 | \$ 145,880 | \$ 93,250 | \$ 239,130 | \$ 391,722 | 4,299 | \$ 836,542 | \$ 1,228,264 |
| Cranbury Twp. | 15,640 | 7,680 | 6,500 | 14,180 | 29,820 | 505 | 92,313 | 122,133 |
| Dunellen Bor. | 48,336 | 48,996 | 28,100 | 77,096 | 125,432 | 1,575 | 313,774 | 439,206 |
| East Brunswick Twp. | 249,668 | 74,720 | 157,600 | 232,320 | 481,988 | 9,256 | 1,748,087 | 2,230,075 |
| Edison Twp. | 476,450 | 208,555 | 261,550 | 470,105 | 946,555 | 14,959 | 2,759,007 | 3,705,562 |
| Helmetta Bor. | 6,640 | 4,920 | 2,600 | 7,520 | 14,160 | 241 | 46,106 | 60,266 |
| Highland Park Bor. | 100,110 | 46,280 | 31,900 | 78,180 | 178,290 | 2,241 | 464,113 | 642,403 |
| Jamesburg Bor. | 32,426 | 23,360 | 11,950 | 35,310 | 67,736 | 850 | 169,924 | 237,660 |
| Metuchen Bor. | 109,615 | 60,620 | 63,550 | 124,170 | 233,785 | 3,703 | 727,735 | 961,520 |
| Middlesex Bor. | 105,267 | 61,274 | 63,500 | 124,774 | 230,041 | 3,342 | 641,585 | 871,626 |
| Milltown Bor. | 46,246 | 44,440 | 34,300 | 78,740 | 124,986 | 1,950 | 368,011 | 492,997 |
| Monroe Twp. | 72,571 | 42,067 | 66,900 | 108,967 | 181,538 | 5,236 | 1,014,619 | 1,196,157 |
| New Brunswick City | 288,465 | 167,831 | 48,650 | 216,481 | 504,946 | 3,786 | 776,441 | 1,281,387 |
| North Brunswick Twp. | 121,447 | 86,425 | 63,800 | 150,225 | 271,672 | 4,185 | 785,468 | 1,057,140 |
| Old Bridge Twp. | 351,767 | 174,633 | 183,950 | 358,583 | 710,350 | 10,181 | 1,999,086 | 2,709,436 |
| Perth Amboy City | 268,039 | 239,515 | 70,800 | 310,315 | 578,354 | 5,400 | 1,042,295 | 1,620,649 |
| Piscataway Twp. | 270,533 | 91,987 | 118,050 | 210,037 | 480,570 | 7,855 | 1,460,072 | 1,940,642 |
| Plainsboro Twp. | 13,517 | 4,727 | 3,600 | 8,327 | 21,844 | 479 | 84,679 | 106,523 |
| Sayreville Bor. | 228,804 | 123,241 | 158,900 | 282,141 | 510,945 | 7,392 | 1,343,685 | 1,854,630 |
| South Amboy City | 65,897 | 82,240 | 30,950 | 113,190 | 179,087 | 1,770 | 341,453 | 520,540 |
| South Brunswick Twp. | 104,088 | 41,607 | 55,600 | 97,207 | 201,295 | 3,933 | 732,449 | 933,744 |
| South Plainfield Bor. | 148,749 | 89,098 | 108,800 | 197,898 | 346,647 | 5,548 | 1,043,403 | 1,390,050 |
| South River Bor. | 106,784 | 145,008 | 56,600 | 201,608 | 308,392 | 3,455 | 704,510 | 1,012,902 |
| Spotswood Bor. | 57,336 | 20,911 | 36,400 | 57,311 | 114,647 | 1,780 | 348,948 | 463,595 |
| Woodbridge Twp. | 687,254 | 486,761 | 424,150 | 910,911 | 1,598,165 | 21,679 | 4,028,869 | 5,627,034 |
| Totals | \$4,128,241 | \$2,522,777 | \$2,181,950 | \$4,704,727 | \$8,832,968 | 125,600 | \$23,873,172 | \$32,706,140 |

Difference in Totals Due to Rounding

| MONMOUTH COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|----------------------------|--|-------------------------------|-----------------------|--|------------------|------------------|------------|----------------|
| | | | | | | Number | Amount | |
| Aberdeen Twp. | \$ 128,525 | \$ 56,680 | \$ 61,050 | \$ 117,730 | \$ 246,255 | 3,805 | \$ 743,203 | \$ 989,458 |
| Allenhurst Bor. | 6,607 | 2,800 | 2,750 | 5,550 | 12,157 | 203 | 38,563 | 50,720 |
| Allentown Bor. | 12,101 | 7,690 | 6,050 | 13,740 | 25,841 | 469 | 93,770 | 119,611 |
| Asbury Park City | 110,627 | 56,030 | 15,100 | 71,130 | 181,757 | 1,278 | 305,606 | 487,363 |
| Atlantic Highlands Bor. .. | 35,494 | 22,012 | 17,900 | 39,912 | 75,406 | 1,142 | 234,398 | 309,804 |
| Avon-By-The-Sea Bor. | 14,595 | 12,880 | 7,550 | 20,430 | 35,025 | 509 | 102,256 | 137,281 |
| Belmar Bor. | 39,134 | 38,920 | 16,650 | 55,570 | 94,704 | 1,069 | 217,081 | 311,785 |
| Bradley Beach Bor. | 28,314 | 39,520 | 10,400 | 49,920 | 78,234 | 796 | 173,755 | 251,989 |
| Brielle Bor. | 24,067 | 12,760 | 15,700 | 28,460 | 52,527 | 1,103 | 214,929 | 287,456 |
| Colts Neck Township | 42,741 | 10,600 | 20,650 | 31,250 | 73,991 | 1,745 | 323,515 | 397,506 |
| Deal Bor. | 16,348 | 4,160 | 5,950 | 10,110 | 26,458 | 395 | 73,850 | 100,308 |
| Eatontown Bor. | 78,639 | 24,603 | 30,300 | 54,903 | 133,542 | 1,475 | 280,532 | 414,074 |
| Englishtown Bor. | 8,090 | 8,600 | 2,200 | 10,800 | 18,890 | 183 | 37,161 | 56,051 |
| Fair Haven Bor. | 41,932 | 23,400 | 25,950 | 49,350 | 91,282 | 1,670 | 331,769 | 423,051 |
| Farmingdale Bor. | 9,371 | 4,600 | 4,150 | 8,750 | 18,121 | 244 | 47,712 | 65,833 |
| Freehold Bor. | 74,425 | 45,834 | 29,750 | 75,584 | 150,009 | 1,991 | 395,291 | 545,300 |
| Freehold Twp. | 117,233 | 31,186 | 56,350 | 87,536 | 204,769 | 4,100 | 767,978 | 972,747 |
| Hazlet Twp. | 155,760 | 60,182 | 101,500 | 161,682 | 317,442 | 5,225 | 981,590 | 1,299,032 |
| Highlands Bor. | 28,078 | 42,680 | 12,450 | 55,130 | 83,208 | 967 | 194,112 | 277,320 |
| Holmdel Twp. | 44,864 | 11,200 | 26,850 | 38,050 | 82,914 | 2,032 | 367,059 | 449,973 |
| Howell Twp. | 162,165 | 134,111 | 74,250 | 208,361 | 370,526 | 6,093 | 1,176,340 | 1,546,866 |
| Interlaken Bor. | 8,022 | 2,800 | 6,850 | 9,650 | 17,672 | 356 | 67,215 | 84,887 |
| Keansburg Bor. | 68,931 | 60,120 | 24,550 | 84,670 | 153,601 | 1,742 | 353,375 | 506,976 |
| Keyport Bor. | 49,954 | 36,427 | 18,900 | 55,327 | 105,281 | 1,300 | 268,506 | 373,787 |
| Little Silver Bor. | 41,359 | 11,200 | 27,450 | 38,650 | 80,009 | 1,729 | 343,914 | 423,923 |
| Loch Arbour Village | 2,629 | 1,600 | 1,000 | 2,600 | 5,229 | 97 | 20,185 | 25,414 |
| Long Branch City | 225,939 | 121,158 | 63,200 | 184,358 | 410,297 | 4,128 | 847,296 | 1,257,593 |

| MONMOUTH COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|--------------------------|--|-------------------------------|-----------------------|--|--------------------|------------------|---------------------|---------------------|
| | | | | | | Number | Amount | |
| Manalapan Twp. | 106,717 | 43,442 | 65,350 | 108,792 | 215,509 | 5,138 | 997,766 | 1,213,269 |
| Manasquan Bor. | 33,437 | 42,672 | 22,400 | 65,072 | 98,509 | 1,466 | 292,686 | 391,195 |
| Marlboro Twp. | 91,009 | 29,320 | 34,200 | 63,520 | 154,529 | 3,952 | 741,956 | 896,485 |
| Matawan Bor. | 65,661 | 26,960 | 27,250 | 54,210 | 119,871 | 1,735 | 347,831 | 467,702 |
| Middletown Twp. | 389,654 | 222,360 | 262,850 | 485,210 | 874,864 | 16,062 | 3,066,900 | 3,941,764 |
| Millstone Twp. | 18,337 | 15,310 | 9,050 | 24,360 | 42,697 | 873 | 162,735 | 205,432 |
| Monmouth Beach Bor. ... | 15,640 | 8,200 | 10,300 | 18,500 | 34,140 | 840 | 166,172 | 200,312 |
| Neptune Twp. | 191,591 | 131,254 | 100,100 | 231,354 | 422,945 | 6,064 | 1,182,394 | 1,605,339 |
| Neptune City Bor. | 38,055 | 42,360 | 18,300 | 60,660 | 98,715 | 1,055 | 213,407 | 312,122 |
| Ocean Twp. | 140,120 | 52,645 | 82,350 | 134,995 | 275,115 | 5,189 | 1,011,168 | 1,286,283 |
| Oceanport Bor. | 37,887 | 11,803 | 25,550 | 37,353 | 75,240 | 1,332 | 252,359 | 327,599 |
| Red Bank Bor. | 84,133 | 50,981 | 23,800 | 74,781 | 158,914 | 1,797 | 375,476 | 534,390 |
| Roosevelt Bor. | 5,730 | 5,400 | 2,150 | 7,550 | 13,280 | 244 | 48,689 | 61,969 |
| Rumson Bor. | 50,156 | 25,467 | 29,350 | 54,817 | 104,973 | 1,983 | 392,477 | 497,450 |
| Sea Bright Bor. | 9,910 | 9,200 | 4,750 | 13,950 | 23,860 | 344 | 65,925 | 89,785 |
| Sea Girt Bor. | 14,090 | 8,240 | 13,150 | 21,390 | 35,480 | 787 | 151,717 | 187,197 |
| Shrewsbury Bor. | 22,415 | 8,074 | 16,050 | 24,124 | 46,539 | 890 | 175,318 | 221,857 |
| Shrewsbury Twp. | 8,562 | ..... | ..... | ..... | 8,562 | 239 | 27,284 | 35,846 |
| South Belmar Bor. | 9,842 | 27,040 | 5,700 | 32,740 | 42,582 | 387 | 83,782 | 126,364 |
| Spring Lake Bor. | 25,381 | 14,752 | 16,550 | 31,302 | 56,683 | 1,040 | 201,798 | 258,481 |
| Spring Lake Heights Bor. | 31,718 | 27,360 | 19,650 | 47,010 | 78,728 | 1,239 | 241,084 | 319,812 |
| Tinton Falls | 57,808 | 15,600 | 30,400 | 46,000 | 103,808 | 1,565 | 309,765 | 413,573 |
| Union Beach Bor. | 44,999 | 64,572 | 25,400 | 89,972 | 134,971 | 1,538 | 290,274 | 425,245 |
| Upper Freehold Twp. | 18,404 | 19,360 | 8,550 | 27,910 | 46,314 | 643 | 123,724 | 170,038 |
| Wall Twp. | 115,885 | 101,885 | 69,500 | 171,385 | 287,270 | 4,790 | 915,360 | 1,202,630 |
| West Long Branch Bor. .. | 47,561 | 19,160 | 30,800 | 49,960 | 97,521 | 1,743 | 336,894 | 434,415 |
| Totals | \$3,250,643 | \$1,907,170 | \$1,638,950 | \$3,546,120 | \$6,796,763 | 108,781 | \$21,175,904 | \$27,972,667 |

Difference in Totals Due to Rounding

| MORRIS COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---------------------------|--|-------------------------------|-----------------------|--|--------------------|------------------|---------------------|---------------------|
| | | | | | | Number | Amount | |
| Boonton Town | \$ 62,830 | \$ 58,306 | \$ 25,200 | \$ 83,506 | \$ 146,336 | 1,714 | \$ 333,718 | \$ 480,054 |
| Boonton Twp. | 21,876 | 13,520 | 13,650 | 27,170 | 49,046 | 927 | 169,253 | 218,299 |
| Butler Bor. | 52,044 | 32,136 | 28,550 | 60,686 | 112,730 | 1,711 | 322,371 | 435,101 |
| Chatham Bor. | 65,628 | 25,787 | 35,450 | 61,237 | 126,865 | 2,275 | 429,671 | 556,536 |
| Chatham Twp. | 57,471 | 15,765 | 34,900 | 50,665 | 108,136 | 2,331 | 434,484 | 542,620 |
| Chester Bor. | 9,337 | 4,070 | 4,200 | 8,270 | 17,607 | 292 | 55,290 | 72,897 |
| Chester Twp. | 30,741 | 6,386 | 15,600 | 21,986 | 52,727 | 1,195 | 224,097 | 276,824 |
| Denville Twp. | 98,155 | 59,133 | 61,550 | 120,683 | 218,838 | 3,947 | 730,018 | 948,856 |
| Dover Town | 105,469 | 74,946 | 34,250 | 109,196 | 214,665 | 2,537 | 490,711 | 705,376 |
| East Hanover Twp. | 55,111 | 32,148 | 35,500 | 67,648 | 122,759 | 2,349 | 413,460 | 536,219 |
| Florham Park Bor. | 55,549 | 14,610 | 36,950 | 51,560 | 107,109 | 2,065 | 366,790 | 473,899 |
| Hanover Twp. | 77,358 | 47,308 | 55,700 | 103,008 | 180,366 | 3,110 | 551,728 | 732,094 |
| Harding Twp. | 22,516 | 5,200 | 12,600 | 17,800 | 40,316 | 952 | 173,428 | 213,744 |
| Jefferson Twp. | 105,031 | 68,373 | 59,100 | 127,473 | 232,504 | 4,211 | 788,593 | 1,021,097 |
| Kinnelon Bor. | 53,729 | 7,440 | 29,950 | 37,390 | 91,119 | 2,127 | 395,061 | 486,180 |
| Lincoln Park Bor. | 64,043 | 28,848 | 30,950 | 59,798 | 123,841 | 1,877 | 368,073 | 491,914 |
| Madison Bor. | 114,537 | 45,210 | 50,700 | 95,910 | 210,447 | 3,230 | 619,543 | 829,990 |
| Mendham Bor. | 27,572 | 7,080 | 17,650 | 24,730 | 52,302 | 1,191 | 222,432 | 274,734 |
| Mendham Twp. | 27,100 | 4,880 | 14,350 | 19,230 | 46,330 | 1,173 | 217,790 | 264,120 |
| Mine Hill Twp. | 24,876 | 20,413 | 16,900 | 37,313 | 62,189 | 978 | 186,940 | 249,129 |
| Montville Twp. | 86,627 | 36,760 | 51,300 | 88,060 | 174,687 | 3,627 | 658,638 | 833,325 |
| Morris Twp. | 136,244 | 54,573 | 64,550 | 119,123 | 255,367 | 4,597 | 845,910 | 1,101,277 |
| Morris Plains Bor. | 38,089 | 18,500 | 24,950 | 43,450 | 81,539 | 1,535 | 283,828 | 365,367 |
| Morristown Town | 118,211 | 42,960 | 24,400 | 67,360 | 185,571 | 1,993 | 398,885 | 584,456 |
| Mountain Lakes Bor. | 32,325 | 1,760 | 13,350 | 15,110 | 47,435 | 1,080 | 207,920 | 255,355 |
| Mount Arlington Bor. | 26,831 | 10,200 | 11,250 | 21,450 | 48,281 | 794 | 150,191 | 198,472 |
| Mount Olive Twp. | 94,211 | 32,000 | 39,150 | 71,150 | 165,361 | 3,613 | 663,588 | 828,949 |
| Netcong Bor. | 21,000 | 10,700 | 10,700 | 31,700 | 52,700 | 607 | 117,690 | 170,390 |
| Par-Troy Hills Twp. | 390,395 | 102,760 | 134,650 | 237,410 | 627,805 | 9,416 | 1,721,656 | 2,349,461 |
| Passaic Twp. | 52,280 | 23,371 | 29,000 | 52,371 | 104,651 | 1,953 | 361,894 | 466,545 |
| Pequanock Twp. | 99,267 | 47,067 | 61,150 | 108,217 | 207,484 | 3,625 | 680,906 | 888,390 |
| Randolph Twp. | 101,323 | 22,160 | 52,050 | 74,210 | 175,533 | 3,847 | 715,301 | 890,834 |
| Riverdale Bor. | 18,842 | 9,760 | 13,800 | 23,560 | 42,402 | 657 | 122,456 | 164,858 |
| Rockaway Bor. | 44,898 | 32,180 | 24,400 | 56,580 | 101,478 | 1,482 | 275,935 | 377,413 |
| Rockaway Twp. | 134,896 | 49,445 | 63,650 | 113,095 | 247,991 | 4,893 | 914,376 | 1,162,367 |
| Roxbury Twp. | 116,896 | 57,400 | 75,000 | 132,400 | 249,296 | 4,941 | 904,154 | 1,153,450 |
| Victory Gardens Bor. | 7,550 | 2,760 | 2,500 | 5,260 | 12,810 | 137 | 26,633 | 39,443 |
| Washington Twp. | 52,077 | 16,810 | 31,950 | 48,760 | 100,837 | 2,767 | 503,405 | 604,242 |
| Wharton Bor. | 38,561 | 25,179 | 19,200 | 44,379 | 82,940 | 1,191 | 227,443 | 310,383 |
| Totals | \$2,741,498 | \$1,178,204 | \$1,360,700 | \$2,538,904 | \$5,280,402 | 92,947 | \$17,274,259 | \$22,554,661 |

Difference in Totals Due to Rounding

| OCEAN COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|-----------------------------|--|-------------------------------|-----------------------|--|--------------------|------------------|---------------------|---------------------|
| | | | | | | Number | Amount | |
| Barnegat Twp. | \$ 25,685 | \$ 44,027 | \$ 32,850 | \$ 76,877 | \$ 102,562 | 2,140 | \$ 401,684 | \$ 504,246 |
| Barnegat Light Bor. | 4,213 | 7,222 | 4,700 | 11,922 | 16,135 | 211 | 39,842 | 55,977 |
| Bay Head Bor. | 7,348 | 5,880 | 6,850 | 12,730 | 20,078 | 369 | 69,778 | 89,856 |
| Beach Haven Bor. | 10,685 | 18,992 | 9,750 | 28,742 | 39,427 | 492 | 95,068 | 134,495 |
| Beachwood Bor. | 36,538 | 53,600 | 32,150 | 85,750 | 122,288 | 2,193 | 434,534 | 556,822 |
| Berkeley Twp. | 85,447 | 592,407 | 122,400 | 714,807 | 800,254 | 9,022 | 1,834,742 | 2,634,996 |
| Brick Twp. | 308,251 | 372,086 | 223,950 | 596,036 | 904,287 | 15,511 | 2,982,944 | 3,887,231 |
| Dover Twp. | 341,453 | 498,773 | 249,000 | 747,773 | 1,089,226 | 16,938 | 3,358,922 | 4,448,148 |
| Eagleswood Twp. | 5,865 | 16,800 | 4,300 | 21,100 | 26,965 | 301 | 55,670 | 82,635 |
| Harvey Cedars Bor. | 3,303 | 3,600 | 2,850 | 6,450 | 9,753 | 118 | 22,814 | 32,567 |
| Island Heights Bor. | 9,809 | 14,704 | 6,850 | 21,554 | 31,363 | 440 | 87,555 | 118,918 |
| Jackson Twp. | 144,300 | 101,412 | 75,575 | 176,987 | 321,287 | 5,303 | 1,015,434 | 1,336,721 |
| Lacey Twp. | 52,920 | 199,100 | 79,825 | 278,925 | 331,845 | 4,495 | 716,781 | 1,048,626 |
| Lakehurst Bor. | 19,853 | 14,000 | 9,300 | 23,300 | 43,153 | 478 | 94,865 | 138,018 |
| Lakewood Twp. | 222,096 | 378,864 | 101,350 | 480,214 | 702,310 | 9,632 | 2,052,271 | 2,754,581 |
| Lavallette Bor. | 10,180 | 28,400 | 12,700 | 41,100 | 51,280 | 687 | 131,756 | 183,036 |
| Little Egg Harbor Twp. | 47,075 | 107,042 | 44,850 | 151,892 | 198,967 | 2,532 | 510,868 | 709,835 |
| Long Beach Twp. | 23,898 | 44,640 | 25,700 | 70,340 | 94,238 | 1,298 | 247,447 | 341,685 |
| Manchester Twp. | 93,470 | 179,930 | 94,300 | 274,230 | 367,700 | 12,544 | 2,437,288 | 2,804,988 |
| Mantoloking Bor. | 2,022 | 40 | 2,350 | 2,390 | 4,412 | 165 | 30,711 | 35,123 |
| Ocean Twp. | 17,932 | 76,970 | 23,400 | 100,370 | 118,302 | 1,385 | 276,972 | 395,274 |
| Ocean Gate Bor. | 7,550 | 22,730 | 5,750 | 28,480 | 36,030 | 397 | 78,889 | 114,919 |
| Pine Beach Bor. | 9,876 | 17,160 | 9,700 | 26,860 | 36,736 | 556 | 112,096 | 148,832 |
| Plumstead Twp. | 31,179 | 27,580 | 16,150 | 43,730 | 74,909 | 978 | 174,032 | 248,941 |
| Pt. Pleasant Bor. | 112,615 | 178,588 | 80,050 | 258,638 | 371,253 | 4,978 | 983,147 | 1,354,400 |
| Pt. Pleasant Beach Bor. ... | 32,595 | 40,235 | 20,200 | 60,435 | 93,030 | 1,193 | 236,600 | 329,630 |
| Seaside Heights Bor. | 8,968 | 25,600 | 6,750 | 32,350 | 41,316 | 326 | 64,078 | 105,394 |
| Seaside Park Bor. | 10,045 | 20,140 | 10,700 | 30,840 | 40,885 | 537 | 103,922 | 144,807 |
| Ship Bottom Bor. | 7,955 | 20,480 | 8,400 | 28,880 | 36,835 | 477 | 89,688 | 126,523 |
| South Toms River Bor. | 29,157 | 27,000 | 9,600 | 36,600 | 65,757 | 820 | 156,275 | 222,032 |
| Stafford Twp. | 33,437 | 121,680 | 58,250 | 179,930 | 213,367 | 3,086 | 547,946 | 761,313 |
| Surf City Bor. | 8,494 | 20,093 | 9,000 | 29,093 | 37,587 | 481 | 92,401 | 129,988 |
| Tuckerton Bor. | 15,168 | 28,120 | 9,400 | 37,520 | 52,688 | 575 | 112,183 | 164,871 |
| Totals | \$1,779,383 | \$3,307,895 | \$1,408,950 | \$4,716,845 | \$6,496,228 | 100,658 | \$19,649,204 | \$26,145,432 |

Difference in Totals Due to Rounding

| PASSAIC COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|-------------------------|--|-------------------------------|-----------------------|--|--------------------|------------------|---------------------|---------------------|
| | | | | | | Number | Amount | |
| Bloomingdale Bor. | \$ 55,752 | \$ 33,087 | \$ 29,350 | \$ 62,437 | \$ 118,189 | 1,844 | \$ 360,513 | \$ 478,702 |
| Clifton City | 554,616 | 575,171 | 290,750 | 865,921 | 1,420,537 | 16,786 | 3,223,763 | 4,644,300 |
| Haledon Bor. | 45,167 | 52,753 | 17,550 | 70,303 | 115,470 | 1,224 | 245,301 | 360,771 |
| Hawthorne Bor. | 129,199 | 142,126 | 67,150 | 209,276 | 338,475 | 4,309 | 851,247 | 1,189,722 |
| Little Falls Twp. | 81,133 | 74,560 | 43,050 | 117,610 | 198,743 | 2,489 | 473,473 | 672,216 |
| North Haledon Bor. | 52,111 | 52,621 | 32,500 | 85,121 | 137,232 | 2,072 | 403,419 | 540,851 |
| Passaic City | 377,216 | 168,881 | 53,200 | 222,081 | 599,297 | 4,224 | 882,213 | 1,481,510 |
| Paterson City | 993,550 | 560,920 | 118,100 | 679,020 | 1,672,570 | 12,068 | 2,336,745 | 4,009,315 |
| Pompton Lakes Bor. | 79,245 | 48,160 | 50,050 | 98,210 | 177,455 | 2,742 | 542,829 | 720,284 |
| Prospect Park Bor. | 35,730 | 36,360 | 10,550 | 46,910 | 82,640 | 855 | 171,044 | 253,684 |
| Ringwood Bor. | 78,302 | 34,297 | 39,100 | 73,397 | 151,699 | 3,300 | 635,670 | 787,369 |
| Totowa Bor. | 78,841 | 104,000 | 52,600 | 156,600 | 235,441 | 2,705 | 505,905 | 741,346 |
| Wanaque Bor. | 64,684 | 56,981 | 38,100 | 95,081 | 159,765 | 2,265 | 441,866 | 601,631 |
| Wayne Twp. | 338,520 | 113,660 | 184,250 | 297,910 | 636,430 | 11,334 | 2,179,314 | 2,815,744 |
| West Milford Twp. | 128,255 | 77,131 | 75,200 | 152,331 | 280,586 | 5,736 | 1,109,824 | 1,390,410 |
| West Paterson Bor. | 84,065 | 65,080 | 39,850 | 104,930 | 188,995 | 2,131 | 410,935 | 599,930 |
| Totals | \$3,176,387 | \$2,195,789 | \$1,141,350 | \$3,337,139 | \$6,513,526 | 76,084 | \$14,774,061 | \$21,287,587 |

Difference in Totals Due to Rounding

| SALEM COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|-----------------------------|--|-------------------------------|-----------------------|--|--------------------|------------------|--------------------|--------------------|
| | | | | | | Number | Amount | |
| Alloway Twp. | \$ 17,898 | \$ 25,920 | \$ 10,100 | \$ 36,020 | \$ 53,918 | 661 | \$ 122,888 | \$ 176,806 |
| Carneys Point Twp. | 50,527 | 46,560 | 33,050 | 79,610 | 130,137 | 2,000 | 386,598 | 516,735 |
| Elmer Bor. | 11,359 | 12,640 | 5,250 | 17,890 | 29,249 | 387 | 73,964 | 103,213 |
| Elsinboro Twp. | 8,157 | 17,200 | 6,450 | 23,650 | 31,807 | 414 | 76,723 | 108,530 |
| L. Alloways Creek Twp. | | 12,640 | 4,550 | 17,190 | 17,190 | 382 | 43,295 | 60,485 |
| Mannington Twp. | 12,775 | 15,675 | 5,600 | 21,275 | 34,050 | 380 | 68,362 | 102,412 |
| Oldmans Twp. | 14,460 | 8,600 | 5,700 | 14,300 | 28,760 | 422 | 79,253 | 108,013 |
| Penns Grove Bor. | 42,100 | 34,000 | 12,100 | 46,100 | 88,200 | 847 | 172,874 | 261,074 |
| Pennsville Twp. | 96,773 | 92,450 | 63,600 | 156,050 | 252,823 | 3,531 | 621,802 | 874,625 |
| Pilesgrove Twp. | 18,404 | 14,560 | 11,150 | 25,710 | 44,114 | 730 | 139,353 | 183,467 |
| Pittsgrove Twp. | 33,640 | 38,474 | 19,300 | 57,774 | 91,414 | 1,430 | 267,863 | 359,277 |
| Quinton Twp. | 18,067 | 18,960 | 9,850 | 28,810 | 46,877 | 607 | 110,235 | 157,112 |
| Salem City | 53,931 | 32,506 | 16,575 | 49,081 | 103,012 | 1,052 | 187,754 | 290,766 |
| Upper Pittsgrove Twp. | 20,595 | 13,200 | 8,500 | 21,700 | 42,295 | 682 | 125,926 | 168,221 |
| Woodstown Bor. | 22,078 | 17,130 | 11,450 | 28,580 | 50,658 | 147 | 145,236 | 195,894 |
| Totals | \$420,765 | \$400,515 | \$223,225 | \$623,740 | \$1,044,505 | 14,272 | \$2,622,126 | \$3,666,631 |

Difference in Totals Due to Rounding

| SOMERSET COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|-----------------------------|--|-------------------------------|-----------------------|--|--------------------|------------------|--------------------|---------------------|
| | | | | | | Number | Amount | |
| Bedminster Twp. | \$ 17,831 | \$ 6,114 | \$ 9,950 | \$ 16,064 | \$ 33,895 | 565 | \$ 102,344 | \$ 136,239 |
| Bernards Twp. | 92,796 | 13,000 | 48,337 | 61,337 | 154,133 | 3,051 | 564,890 | 719,023 |
| Bernardsville Bor. | 45,336 | 18,320 | 24,950 | 43,270 | 88,606 | 1,650 | 309,489 | 398,095 |
| Bound Brook Bor. | 71,965 | 52,680 | 31,200 | 83,880 | 155,845 | 1,829 | 370,211 | 526,056 |
| Branchburg Twp. | 43,145 | 14,640 | 26,950 | 41,590 | 84,735 | 1,919 | 346,703 | 431,438 |
| Bridgewater Twp. | 211,748 | 81,960 | 120,850 | 202,810 | 414,558 | 7,541 | 1,408,605 | 1,823,163 |
| Far Hills Bor. | 5,292 | 2,200 | 1,900 | 4,100 | 9,392 | 151 | 27,763 | 37,155 |
| Franklin Twp. | 218,287 | 90,884 | 99,900 | 190,784 | 409,071 | 6,808 | 1,315,146 | 1,724,217 |
| Green Brook Twp. | 30,673 | 11,640 | 21,000 | 32,640 | 63,313 | 1,207 | 232,393 | 295,706 |
| Hillsborough Twp. | 84,268 | 38,772 | 56,300 | 95,072 | 179,340 | 4,667 | 851,317 | 1,030,657 |
| Manville Bor. | 91,144 | 103,510 | 51,150 | 154,660 | 245,804 | 2,760 | 534,690 | 780,494 |
| Millstone Bor. | 4,416 | 2,200 | 1,950 | 4,150 | 8,566 | 134 | 24,951 | 33,517 |
| Montgomery Twp. | 44,392 | 13,368 | 21,350 | 34,718 | 79,110 | 1,537 | 286,629 | 365,739 |
| North Plainfield Bor. | 152,322 | 82,337 | 65,100 | 147,437 | 299,759 | 3,882 | 778,942 | 1,078,701 |
| Peapack-Gladstone Bor. | 13,281 | 11,440 | 6,200 | 17,640 | 30,921 | 439 | 82,392 | 113,313 |
| Raritan Bor. | 45,639 | 65,480 | 22,550 | 88,030 | 133,669 | 1,364 | 272,613 | 406,282 |
| Rocky Hill Bor. | 6,168 | 2,880 | 2,400 | 5,280 | 11,448 | 180 | 33,505 | 44,953 |
| Somerville Bor. | 91,211 | 52,115 | 36,000 | 88,115 | 179,326 | 2,204 | 452,205 | 631,531 |
| So. Bound Brook Bor. | 32,763 | 23,383 | 15,000 | 38,383 | 71,146 | 899 | 179,823 | 250,969 |
| Warren Twp. | 61,684 | 23,600 | 39,900 | 63,500 | 125,184 | 2,548 | 479,535 | 604,719 |
| Watchung Bor. | 33,235 | 6,715 | 23,350 | 30,065 | 63,300 | 1,427 | 262,139 | 325,439 |
| Totals | \$1,397,597 | \$717,237 | \$726,287 | \$1,443,524 | \$2,841,121 | 46,762 | \$8,916,285 | \$11,757,406 |

Difference in Totals Due to Rounding

| SUSSEX COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|-----------------------|--|-------------------------------|-----------------------|--|------------------|------------------|-------------|----------------|
| | | | | | | Number | Amount | |
| Andover Bor. | \$ 5,629 | \$ 3,600 | \$ 2,250 | \$ 5,850 | \$ 11,479 | 141 | \$ 26,821 | \$ 38,300 |
| Andover Twp. | 22,651 | 14,960 | 15,800 | 30,760 | 53,411 | 1,008 | 192,435 | 245,846 |
| Branchville Bor. | 5,865 | 6,000 | 3,850 | 9,850 | 15,715 | 226 | 42,816 | 58,531 |
| Byram Twp. | 36,269 | 14,871 | 23,200 | 38,071 | 74,340 | 1,984 | 372,628 | 446,968 |
| Frankford Twp. | 20,831 | 18,953 | 16,150 | 35,103 | 55,934 | 1,012 | 198,595 | 254,529 |
| Franklin Bor. | 29,696 | 36,800 | 12,850 | 49,650 | 79,346 | 983 | 197,869 | 277,215 |
| Fredon Twp. | 10,719 | 8,370 | 7,300 | 15,670 | 26,389 | 586 | 111,766 | 138,155 |
| Green Twp. | 11,123 | 6,359 | 7,350 | 13,709 | 24,832 | 579 | 110,331 | 135,163 |
| Hamburg Bor. | 12,674 | 11,200 | 6,150 | 17,350 | 30,024 | 413 | 80,278 | 110,302 |
| Hampton Twp. | 15,708 | 21,600 | 14,200 | 35,800 | 51,508 | 928 | 175,486 | 226,994 |
| Hardyston Twp. | 26,190 | 23,800 | 16,050 | 39,850 | 66,040 | 1,134 | 220,812 | 286,852 |
| Hopatcong Bor. | 73,212 | 72,320 | 54,550 | 126,870 | 200,082 | 4,363 | 865,914 | 1,065,996 |
| Lafayette Twp. | 9,371 | 6,830 | 5,200 | 12,030 | 21,401 | 376 | 70,384 | 91,785 |
| Montague Twp. | 9,034 | 11,850 | 7,050 | 18,900 | 27,934 | 426 | 76,081 | 104,015 |
| Newton Town | 50,695 | 36,897 | 20,100 | 56,997 | 107,692 | 1,360 | 267,641 | 375,333 |
| Ogdensburg Bor. | 17,359 | 13,747 | 11,800 | 25,347 | 42,706 | 687 | 134,149 | 176,855 |
| Sandyston Twp. | 9,202 | 14,013 | 6,300 | 20,314 | 29,516 | 406 | 78,064 | 107,580 |
| Sparta Twp. | 77,964 | 24,531 | 50,100 | 74,631 | 152,595 | 3,561 | 685,632 | 838,227 |
| Stanhope Bor. | 22,651 | 10,147 | 11,650 | 21,797 | 44,448 | 995 | 190,217 | 234,665 |
| Stillwater Twp. | 16,247 | 27,320 | 14,600 | 41,920 | 58,167 | 949 | 183,089 | 241,256 |
| Sussex Bor. | 14,258 | 14,360 | 5,800 | 20,160 | 34,418 | 343 | 69,097 | 103,515 |
| Vernon Twp. | 55,313 | 57,200 | 58,950 | 116,150 | 171,463 | 4,135 | 775,615 | 947,078 |
| Walpack Twp. | 2,629 | 843 | 415 | 1,258 | 3,887 | 14 | 1,386 | 5,273 |
| Wantage Twp. | 33,842 | 34,760 | 22,650 | 57,410 | 91,252 | 1,662 | 321,896 | 413,148 |
| Totals | \$589,132 | \$491,329 | \$394,115 | \$885,444 | \$1,474,576 | 28,251 | \$5,449,003 | \$6,923,579 |

Difference in Totals Due to Rounding

| UNION COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|----------------------------|--|-------------------------------|-----------------------|--|--------------------|------------------|---------------------|---------------------|
| | | | | | | Number | Amount | |
| Berkeley Heights Twp. | \$ 91,683 | \$ 25,446 | \$ 52,600 | \$ 78,046 | \$ 169,729 | 3,297 | \$ 598,703 | \$ 768,432 |
| Clark Twp. | 128,795 | 60,030 | 98,550 | 158,580 | 287,375 | 4,357 | 831,890 | 1,119,265 |
| Cranford Twp. | 186,501 | 104,755 | 118,700 | 223,455 | 409,956 | 6,507 | 1,272,309 | 1,682,265 |
| Elizabeth City | 773,139 | 397,985 | 126,250 | 524,235 | 1,297,374 | 11,152 | 2,266,590 | 3,563,964 |
| Fanwood Bor. | 62,560 | 19,059 | 37,200 | 56,259 | 118,819 | 2,237 | 439,802 | 558,621 |
| Garwood Bor. | 35,932 | 39,769 | 20,800 | 60,569 | 96,501 | 1,072 | 213,143 | 309,644 |
| Hillside Twp. | 144,974 | 125,423 | 65,700 | 191,123 | 336,097 | 4,961 | 1,019,409 | 1,355,506 |
| Kenilworth Bor. | 62,897 | 62,364 | 40,250 | 102,614 | 165,511 | 2,205 | 417,370 | 582,881 |
| Linden City | 283,948 | 325,326 | 140,700 | 466,026 | 749,974 | 8,315 | 1,493,148 | 2,243,122 |
| Mountainside Bor. | 50,460 | 23,320 | 38,200 | 61,520 | 111,970 | 2,160 | 408,061 | 520,031 |
| New Providence Bor. | 96,335 | 23,277 | 58,600 | 81,877 | 178,212 | 3,092 | 590,634 | 768,846 |
| Plainfield City | 324,094 | 116,699 | 76,700 | 193,399 | 517,493 | 6,899 | 1,434,563 | 1,952,056 |
| Rahway City | 199,647 | 179,248 | 112,150 | 291,398 | 491,045 | 6,066 | 1,230,422 | 1,721,467 |
| Roselle Bor. | 155,996 | 125,957 | 69,600 | 195,557 | 351,553 | 4,291 | 872,139 | 1,223,692 |
| Roselle Park Bor. | 98,526 | 88,231 | 48,000 | 136,231 | 234,757 | 2,842 | 575,405 | 810,162 |
| Scotch Plains Twp. | 154,951 | 63,034 | 88,650 | 151,684 | 306,635 | 5,703 | 1,117,134 | 1,423,769 |
| Springfield Twp. | 103,616 | 59,106 | 63,650 | 122,756 | 226,372 | 3,601 | 703,375 | 929,747 |
| Summit City | 157,277 | 56,900 | 68,000 | 124,900 | 282,177 | 4,860 | 928,246 | 1,210,423 |
| Union Twp. | 354,666 | 426,288 | 225,500 | 651,788 | 1,006,454 | 13,536 | 2,638,765 | 3,645,219 |
| Westfield Town | 229,983 | 70,135 | 120,250 | 190,385 | 420,368 | 7,754 | 1,502,967 | 1,923,335 |
| Winfield Twp. | 15,269 | ..... | ..... | ..... | 15,269 | 668 | 54,738 | 70,007 |
| Totals | \$3,711,251 | \$2,392,351 | \$1,670,050 | \$4,062,401 | \$7,773,652 | 105,575 | \$20,608,813 | \$28,382,465 |

Difference in Totals Due to Rounding

| WARREN COUNTY | Municipalities Share of \$50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|-------------------------|--|-------------------------------|-----------------------|--|------------------|------------------|-------------|----------------|
| | | | | | | Number | Amount | |
| Allamuchy Twp. | \$ 8,191 | \$ 5,800 | \$ 5,900 | \$ 11,700 | \$ 19,891 | 596 | \$ 107,145 | \$ 127,036 |
| Alpha Bor. | 19,348 | 28,320 | 11,050 | 39,370 | 58,718 | 659 | 118,650 | 177,368 |
| Belvidere Town | 18,606 | 15,754 | 11,050 | 26,804 | 45,410 | 617 | 119,876 | 165,286 |
| Blairstown Twp. .... | ..... | 21,680 | 14,050 | 35,730 | 35,730 | 998 | 166,823 | 202,553 |
| Franklin Twp. | 13,786 | 16,040 | 7,300 | 23,340 | 37,125 | 526 | 98,331 | 135,457 |
| Frelinghuysen Twp. | 7,887 | 7,005 | 3,550 | 10,555 | 18,442 | 303 | 56,548 | 74,990 |
| Greenwich Twp. | 10,685 | 12,520 | 5,900 | 18,420 | 29,105 | 445 | 83,769 | 112,874 |
| Hackettstown Town | 67,414 | 28,625 | 26,700 | 55,325 | 122,739 | 1,668 | 324,098 | 446,837 |
| Hardwick Twp. | 4,213 | 5,840 | 3,550 | 9,390 | 13,603 | 236 | 44,446 | 58,049 |
| Harmony Twp. | 13,921 | 16,520 | 10,400 | 26,920 | 40,841 | 691 | 128,823 | 169,664 |
| Hope Twp. | 8,055 | 7,200 | 4,900 | 12,100 | 20,155 | 386 | 71,809 | 91,964 |
| Independence Twp. | 15,134 | 13,637 | 9,500 | 23,137 | 38,271 | 641 | 120,663 | 158,934 |
| Knowlton Twp. | 12,033 | 12,920 | 6,100 | 19,020 | 31,053 | 463 | 87,511 | 118,564 |
| Liberty Twp. | 8,696 | 12,400 | 6,600 | 19,000 | 27,696 | 428 | 80,807 | 108,503 |
| Lopatcong Twp. | 24,842 | 32,958 | 20,650 | 53,608 | 78,450 | 1,258 | 238,711 | 317,161 |
| Mansfield Twp. | 27,775 | 21,650 | 13,050 | 34,700 | 62,475 | 1,017 | 193,704 | 256,179 |
| Oxford Twp. | 12,842 | 16,436 | 5,200 | 21,636 | 34,478 | 426 | 82,702 | 117,180 |
| Pahaquarry Twp. .... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Phillipsburg Town | 119,795 | 150,207 | 59,700 | 209,907 | 329,702 | 3,588 | 691,320 | 1,021,022 |
| Pohatcong Twp. | 26,898 | 32,080 | 19,350 | 51,430 | 78,328 | 1,062 | 198,961 | 277,289 |
| Washington Bor. | 42,606 | 46,773 | 18,050 | 64,823 | 107,429 | 1,257 | 250,976 | 358,405 |
| Washington Twp. | 25,617 | 27,600 | 18,600 | 46,200 | 71,817 | 1,116 | 214,382 | 286,199 |
| White Twp. | 16,688 | 13,826 | 9,250 | 23,077 | 39,765 | 657 | 117,224 | 156,989 |
| Totals | \$505,036 | \$545,792 | \$290,400 | \$836,192 | \$1,341,228 | 19,038 | \$3,597,280 | \$4,938,508 |

Difference in Totals Due to Rounding

TABLE 23

**PAYMENTS FOR LOCAL SERVICES IN LIEU OF TAXES
ON STATE EXEMPT PROPERTY—CALENDAR YEAR 1981**

| | Value of State Property | Payment $\frac{1}{2}$ May 1 $\frac{1}{2}$ Nov. 2 |
|--------------------------|-------------------------------|--|
| Atlantic County | | |
| Atlantic City | \$13,667,900 | \$207,752 |
| Corbin City | 379,000 | 2,425 |
| Galloway Twp. | 33,941,200 | 37,335 |
| Mullica Twp. | 357,800 | 1,324 |
| Totals | \$48,345,900 | \$248,837 |
| Bergen County | | |
| Dumont Boro. | \$ 387,600 | \$ 3,062 |
| Edgewater Boro. | 1,744,900 | 16,048 |
| Englewood City | 109,700 | 1,689 |
| Fort Lee Boro. | 4,775,600 | 35,817 |
| Hohokus Boro. | 517,300 | 3,259 |
| Lodi Boro. | 1,853,700 | 13,903 |
| Mahwah Twp. | 27,313,600 | 51,896 |
| Paramus Boro. | 3,242,500 | 11,025 |
| Teaneck Twp. | 4,912,100 | 59,436 |
| Totals | \$44,856,500 | \$196,135 |
| Burlington County | | |
| Bordentown Twp. | \$15,357,980 | \$55,289 |
| Chesterfield Twp. | 36,776,700 | 7,334 |
| Medford Twp. | 967,850 | 2,807 |
| Mt. Holly Twp. | 578,600 | 3,472 |
| Palmyra Boro. | 1,043,200 | 5,112 |
| Pemberton Twp. | 2,988,700 | 19,725 |
| Woodland Twp. | 4,898,550 | 2,449 |
| Totals | \$62,611,580 | \$96,188 |
| Camden County | | |
| Berlin Twp. | \$ 489,850 | \$ 1,861 |
| Camden City | 23,568,025 | 414,797 |
| Cerry Hill Twp. | 1,649,275 | 3,463 |
| Totals | \$25,707,150 | \$420,122 |
| Cape May County | | |
| Middle Twp. | \$1,473,000 | \$ 1,473 |
| North Wildwood City | 222,800 | 2,228 |
| Ocean City | 376,390 | 2,484 |
| Woodbine Boro. | 6,697,900 | 24,966 |
| Totals | \$8,770,090 | \$31,151 |
| Cumberland County | | |
| Lawrence Twp. | \$ 1,373,850 | \$ 6,594 |
| Maurice River Twp. | 18,929,704 | 47,683 |
| Millville City | 1,008,200 | 5,545 |
| Vineland City | 34,298,300 | 168,062 |
| Totals | \$55,610,054 | \$227,885 |
| Essex County | | |
| Caldwell Boro. | \$ 343,200 | \$ 2,849 |
| Cedar Grove Twp. | 1,223,200 | 5,260 |
| Millburn Twp. | 1,800,000 | 6,840 |

| | | |
|--------------------------|---------------|-------------|
| Essex County (continued) | | |
| Montclair Town | 363,000 | 4,175 |
| Newark City | 195,967,700 | 4,468,064 |
| Orange City | 289,700 | 8,894 |
| West Orange Town | 1,762,900 | 17,629 |
| Totals | \$201,749,700 | \$4,513,709 |
| Gloucester County | | |
| Clayton Boro. | \$ 3,505,700 | \$ 21,034 |
| Deptford Twp. | 655,700 | 2,098 |
| Glassboro Boro. | 44,094,800 | 321,892 |
| Monroe Twp. | 3,496,700 | 10,840 |
| Pitman Boro. | 318,800 | 1,849 |
| Woodbury City | 460,700 | 3,363 |
| Totals | \$52,532,400 | \$361,076 |
| Hudson County | | |
| Bayonne City | \$ 830,100 | \$ 12,036 |
| Hoboken City | 2,600,100 | 52,782 |
| Jersey City | 21,160,000 | 552,276 |
| North Bergen Twp. | 90,200 | 1,660 |
| Secaucus Town | 1,870,200 | 5,985 |
| Totals | \$26,550,600 | \$624,739 |
| Hunterdon County | | |
| Clinton Twp. | \$8,127,200 | \$ 8,940 |
| Raritan Twp. | 800,100 | 2,720 |
| Totals | \$8,927,300 | \$11,660 |
| Mercer County | | |
| East Windsor Twp. | \$ 191,400 | \$ 1,168 |
| Ewing Twp. | 74,938,830 | 350,000 |
| Hamilton Twp. | 1,193,600 | 2,745 |
| Lawrence Twp. | 8,628,300 | 24,159 |
| Princeton Boro. | 772,400 | 4,171 |
| Princeton Twp. | 1,250,000 | 4,250 |
| Trenton City | 103,517,820 | 2,970,961 |
| Totals | \$190,492,350 | \$3,357,454 |
| Middlesex County | | |
| Carteret Boro. | \$ 344,000 | \$ 2,305 |
| East Brunswick Twp. | 956,500 | 5,452 |
| Edison Twp. | 13,702,800 | 6,851 |
| Highland Park Boro. | 1,010,100 | 6,768 |
| Monroe Twp. | 11,363,000 | 6,818 |
| New Brunswick City | 144,460,400 | 1,034,271 |
| North Brunswick Twp. | 11,680,100 | 30,368 |
| Perth Amboy City | 168,400 | 1,263 |
| Piscataway Twp. | 112,303,300 | 291,988 |
| Woodbridge Twp. | 22,068,000 | 11,034 |
| Totals | \$318,056,600 | \$1,397,119 |
| Monmouth County | | |
| Asbury Park City | \$ 59,400 | \$ 2,103 |
| Atlantic Highlands Boro. | 358,700 | 2,798 |
| Eatontown Boro. | 978,600 | 5,284 |
| Freehold Boro. | 319,400 | 2,204 |
| Freehold Twp. | 662,200 | 1,523 |
| Highlands Boro. | 240,900 | 2,216 |
| Long Branch City | 1,115,500 | 8,701 |
| Marlboro Twp. | 31,772,300 | 104,849 |
| Middletown Twp. | 236,400 | 1,182 |
| Millstone Twp. | 2,423,200 | 2,666 |
| Red Bank Boro. | 723,200 | 3,688 |

Monmouth County (continued)

| | | |
|--------------------|--------------|-----------|
| Roosevelt Boro. | 273,710 | 1,040 |
| Sea Bright Boro. | 147,000 | 1,411 |
| Sea Girt Boro. | 10,205,700 | 43,885 |
| Tinton Falls Boro. | 488,800 | 2,982 |
| Wall Twp. | 3,578,300 | 8,230 |
| Totals | \$53,583,310 | \$194,761 |

Morris County

| | | |
|--------------------------|--------------|-----------|
| Chester Twp. | \$ 253,200 | \$ 1,215 |
| Denville Twp. | 371,200 | 1,299 |
| Morris Twp. | 2,496,000 | 7,987 |
| Morris Plains Boro. | 559,200 | 2,852 |
| Morristown Town | 214,000 | 2,482 |
| Mount Olive Twp. | 854,000 | 3,417 |
| Parsippany Tr. Hls. Twp. | 48,333,900 | 140,168 |
| Randolph Twp. | 244,300 | 1,124 |
| Riverdale Boro. | 489,300 | 1,810 |
| Rockaway Twp. | 750,500 | 4,128 |
| Roxbury Twp. | 3,789,100 | 11,746 |
| Totals | \$58,354,900 | \$178,229 |

Ocean County

| | | |
|--------------------------|--------------|-----------|
| Barnegat Twp. | \$ 978,400 | \$ 3,033 |
| Dover Twp. | 1,607,700 | 6,913 |
| Eagleswood Twp. | 1,008,200 | 1,916 |
| Jackson Twp. | 11,266,100 | 60,837 |
| Little Egg Harbor Twp. | 2,344,433 | 12,191 |
| Manchester Twp. | 4,059,600 | 15,021 |
| Mantoloking Boro. | 610,400 | 3,968 |
| Point Pleasant Boro. | 386,350 | 1,430 |
| Pt. Pleasant Beach Boro. | 464,550 | 1,998 |
| Stafford Twp. | 1,637,400 | 2,456 |
| Totals | \$24,363,133 | \$109,761 |

Passaic County

| | | |
|---------------------|---------------|-----------|
| Clifton City | \$ 1,626,100 | \$ 7,805 |
| Little Falls Twp. | 18,580,700 | 46,452 |
| North Haledon Boro. | 4,528,900 | 14,040 |
| Passaic City | 325,200 | 6,114 |
| Paterson City | 469,500 | 5,963 |
| Totowa Boro. | 14,426,200 | 30,295 |
| Wayne Twp. | 58,083,500 | 371,734 |
| West Milford Twp. | 3,039,400 | 15,805 |
| Totals | \$101,079,500 | \$498,207 |

Somerset County

| | | |
|------------------------|--------------|----------|
| Bedminster Twp. | \$ 1,348,700 | \$ 5,395 |
| Bound Brook Boro. | 465,300 | 3,211 |
| Franklin Twp. | 1,805,000 | 7,040 |
| Montgomery Twp. | 34,141,800 | 58,041 |
| North Plainfield Boro. | 1,467,300 | 11,151 |
| Somerville Boro. | 144,600 | 1,099 |
| Totals | \$39,372,700 | \$65,936 |

Sussex County

| | | |
|----------------|-------------|----------|
| Frankford Twp. | \$1,285,400 | \$ 4,113 |
| Green Twp. | 1,051,395 | 3,049 |
| Hardyston Twp. | 1,093,400 | 5,030 |
| Newton Town | 655,950 | 1,968 |
| Sparta Twp. | 360,700 | 1,767 |
| Wantage Twp. | 872,075 | 1,395 |
| Totals | \$5,318,920 | \$17,323 |

| | | |
|----------------------|------------------------|---------------------|
| Union County | | |
| Elizabeth City | \$ 3,280,400 | \$ 34,444 |
| Plainfield City | 339,300 | 5,361 |
| Rahway City | 1,488,600 | 15,333 |
| Scotch Plains Twp. | 633,600 | 2,471 |
| Union Twp. | 44,958,400 | 251,767 |
| Westfield Town | 1,887,800 | 7,929 |
| Totals | \$52,588,100 | \$317,305 |
| Warren County | | |
| Hackettstown Town | \$2,119,125 | \$ 9,112 |
| Phillipsburg Town | 752,600 | 3,989 |
| Totals | \$2,871,725 | \$13,101 |
| STATE TOTALS | \$1,381,742,512 | \$12,900,699 |

CHAPTER VII

LEGISLATION, COURT DECISIONS AND ATTORNEY GENERAL OPINIONS

This chapter is organized into three sections: Recent Changes in Tax Laws, Recent Court Decisions and Recent Attorney General Opinions.

RECENT CHANGES IN TAX LAWS

ALCOHOLIC BEVERAGE WHOLESALE TAX

Exempts from Taxation Items Subject to Atlantic City Luxury Tax—Chapter 156, P.L. 1980 (approved November 26, 1980). Amends the Alcoholic Beverage Wholesale Tax Act (P.L. 1980, c.62) to subject Atlantic City sales to the alcoholic beverage wholesale tax at the rate of 2.5% through June 30, 1981 and 6.5% thereafter.

CORPORATION BUSINESS TAX

Quarterly Estimated Tax Payment Required—Chapter 184, P.L. 1981 (approved June 19, 1981). This law effectuates a change from a prepayment method of paying taxes under the Corporation Business Tax Act, P.L. 1945, c.162 (C.54:10A-1, et seq.), to an estimated basis consisting of four equal installments to be paid during the taxpayer's current accounting period. The act provides for attaining the estimated procedure over a four-year period. The act also provides for interest charges for underpayment of estimated taxes, and for interest charges and penalty charges in certain instances.

EMERGENCY TRANSPORTATION TAX

Extended for Additional Ten Years—Chapter 89, P.L. 1980 (approved August 21, 1980). Extends the Emergency Transportation Tax (P.L. 1961, c.32) as amended and supplemented for an additional ten years (i.e. until December 31, 1990).

GROSS INCOME TAX—HOMESTEAD REBATE

Set-off of Gross Income Refund or Homestead Rebate Against Debts Owed To Agencies and Institutions of State Government—Chapter 239 P.L. 1981 (Approved July 27, 1981). Provides that whenever any taxpayer or homeowner is entitled to any refund of taxes for gross income tax purposes or a homestead rebate and, at the same time, the taxpayer or homeowner is indebted to any State agency, the Department of Treasury may apply the refund or rebate, or both, to satisfy the indebtedness. No set-off will be made until the first day of the sixth calendar month (February 1, 1982) next following enactment (July 27, 1981).

GROSS INCOME TAX

Election to Have Tax Refund Deposited in Wildlife Conservation Fund—

Chapter 170, P.L. 1981 (approved June 19, 1981). Provides a check-off from gross income tax to permit a portion of an individual's income tax refund, only, to be dedicated to a special fund for the protection of certain wildlife, effective for the tax year commencing January 1, 1981.

INHERITANCE TAX

Exemption of Pension or Annuity Payable to Surviving Spouse—Chapter 152, P.L. 1981 (approved May 22, 1981). Amends the Transfer Inheritance Tax Law to exempt from tax the value of any pension, annuity, retirement allowance or return of contributions, regardless of the source, payable to a surviving spouse and not otherwise exempt pursuant to other law. Under present law, annuities payable to eligible beneficiaries of persons retired from employment in the private sector are subject to the transfer inheritance tax.

INSURANCE PREMIUMS TAX

Accelerated Insurance Tax Payment—Chapter 141, P.L. 1980 (approved November 12, 1980). Moves up the date for payment of certain annual premium taxes from June 1 to March 1 at the time an insurer's annual statement is due.

INSURANCE FRANCHISE TAX

Tax Payments to be Kept by the State—Chapter 183, P.L. 1981 (approved June 19, 1981). This law provides that the insurance franchise tax, currently paid to counties and municipalities, is to be paid to the State. The equivalent amount of the franchise tax is to be paid to counties and municipalities by the Treasurer each August 1, commencing with August 1, 1982, thereby ensuring that the repealer will not effect a reduction in county and municipal revenues from this source. March 1 becomes the single filing date for all insurance companies for all taxes payable by insurance companies.

LOCAL PROPERTY TAX

Rebates or Remissions of County Taxes to Municipalities in Counties of the First Class—Chapter 118, P.L. 1980 (approved September 22, 1980). No municipality which has not actually received a rebate of county taxes under R.S. 54:4-5 for a full tax year prior to the effective date of this act shall receive a rebate for any tax year whether occurring before or after the effective date.

Transcripts of County Tax Board Proceedings Made Optional—Chapter 123, P.L. 1980 (approved October 7, 1980). Makes optional the recording of proceedings by county tax boards and the furnishing of transcripts of the record to parties to any appeal.

Temporarily Prohibits Real Property Revaluation for Cities of the First Class With Populations in Excess of 300,000—Chapter 124, P.L. 1980 (approved October 16, 1980). Temporarily prohibits the implementation of a revaluation of real property in cities of the first class having a population of more than 300,000 for the tax years 1981 to 1982, inclusive. The act will affect the City of Newark.

One Year Moratorium on Taxation of Mobile Homes—Chapter 9, P.L. 1981 (approved January 26, 1981). Extends for one year the moratorium on taxation of mobile homes as real property through 1981 for local property tax and sales tax purposes. P.L. 1979, C.366 provides for the original moratorium on taxation of mobile homes.

Disabled and Senior Citizens Tax Reduction—Chapter 85, P.L. 1981 (approved March 26, 1981). Implements the constitutional amendment, Assembly Concurrent Resolution 29, approved by the voters November 4, 1980, by increasing the maximum allowable property tax deduction to disabled and senior citizens from \$160 to \$200 in 1981, to \$225 in 1982, and to \$250 in 1983 and thereafter, and, by increasing the annual income limitation for qualifying for such deduction from \$5,000 to \$8,000 in 1981, to \$9,000 in 1982, to \$10,000 in 1983 and thereafter. The State currently reimburses the municipalities for the full amount of these deductions, and the act contains a provision to continue such practice. The act is applicable with respect to taxes assessed for the tax year 1981 and thereafter.

Senior or Disabled Citizens Deduction Extended to Mobile Home Owners Assessed For Real Property Tax—Chapter 86, P.L. 1981 (approved March 26, 1981). Implements the constitutional amendment, Senate Concurrent Resolution 90, approved by the voters November 4, 1980, to extend to any otherwise qualified owner-occupant of a dwelling house, including a mobile home owner, who pays real property tax on such dwelling house, a senior or disabled citizen's deduction, notwithstanding that the owner-occupant does not own the land on which the dwelling house is situated. Prior to this act, the owner-occupant and taxpayer must have owned the dwelling house and the land on which the dwelling house is a constituent part in order to qualify for a senior or disabled citizen's tax deduction on his real property tax. The act is effective immediately and is applicable to taxes assessed for the year 1981 and thereafter.

Property Tax Exemption to Widow of Serviceman Who Died in Active Service During War—Chapter 171, P.L. 1981 (approved June 19, 1981). This law extends a complete property tax exemption on the dwelling house of widows of servicemen who died in active service in time of war in any branch of the Armed Forces of the United States on proper claim made to receive said exemption. For a widow to qualify for the tax exemption, the following conditions must be met:

(1) the serviceman (husband) must have been the legal owner of a dwelling house which was his principal place of residence at the time of his death, and must have been a citizen and resident of this State, who died in active service in time of war in a branch of the Armed Forces of the United States;

(2) the widow must be the legal owner of the dwelling house for which the exemption is claimed;

(3) the widow must occupy the dwelling house for which exemption is claimed as her legal residence in New Jersey. If the widow moves from the dwelling house, she is no longer entitled to the exemption for the dwelling house from which she has moved. However, she may claim exemption on any other dwelling house thereafter acquired by her and used as her residence.

(4) the widow, claimant, must not have remarried.

MOTOR FUELS TAX

Change in Monthly Filing Date—Chapter 173, P.L. 1981 (approved June 19, 1981). Amends the Motor Fuels Tax Law to change the date of monthly filing and payment due date to the 22nd day of each month.

SALES TAX

Exempt Sales and Repairs of Aircraft—Chapter 98, P.L. 1980 (approved September 2, 1980). Exempts sales of aircraft and repairs thereto including machinery or equipment to be installed on such aircraft and replacement parts when utilized by an air carrier as defined by the Civil Aeronautics Board or the Code of Federal Regulations having its principal place of operations within New Jersey and engaging in interstate, foreign or intrastate air commerce, effective January 1, 1979.

Omnibus Correction Bill is Applied to Technical Changes to Sales and Use Tax Act—Chapter 105, P.L. 1980 (approved September 11, 1980). This is an omnibus correction bill which makes technical changes to various statutes. Sections 12 to 46 of the Act relate to the technical changes to the Sales and Use Tax Act (P.L. 1966, c. 30).

Section 12 restores the amendments added to section 3 of the Sales and Use Tax Act, P.L. 1966, c. 30 (C. 54:32B-3) by P.L. 1979, c. 170 (Exempts Admission Charges for Boxing, Sparring or Wrestling Matches), which were inadvertently omitted from P.L. 1979, c.274 (Taxation of Food and Beverages Sold Through Vending Machines).

Sections 13 through 45 make separate sections of the 33 categories of exemptions now all set forth as subsections in section 8 of the Sales and Use Tax Act. Section 31 of the Act inserts the language enacted by P.L. 1979, c. 273 (the Atlantic City Luxury Tax Phase Out) inadvertently omitted from P.L. 1979, c. 291 (Extended section 8 exemptions to cargo containers as a component of commercial ships; and to the sale of trucks, trailers and truck trailer combinations used directly and exclusively in producing tangible personal property on farms. Required motor vehicles with ICC permits to be registered in New Jersey. Eliminated the requirement for the payment of tax at the time of acquisition of vehicles under 8(x) exemption.) Sections 13 through 45 of the Act are codified as N.J.S.A. 54:32B-8.1 to N.J.S.A. 54:32B-8.33 inclusive.

Section 46 repeals section 8 of the Sales and Use Tax Act and replaces it by separate sections 13 through 45.

Technical Correction Bill—Restores Exemption for Alcoholic Beverages—Chapter 107, P.L. 1980 (approved September 11, 1980). Restores the exemption in section 8 of the New Jersey Sales and Use Tax Act for alcoholic beverages provided for in Chapter 61, P.L. 1980 (approved July 7, 1980) which was inadvertently omitted from the omnibus technical correction bill, Chapter 105, P.L. 1980 (approved September 11, 1980).

One Year Moratorium on Taxation of Mobile Homes—Chapter 9, P.L. 1981 (approved January 26, 1981). Extends for one year the moratorium on taxation of mobile homes as real property through 1981 for local property tax and sales tax purposes. Original moratorium for taxation of mobile homes is found in P.L. 1979, c.366.

Exempts From Tax, Receipts From Sales or Charges For Repairs of Vessels Primarily Engaged in Commercial Fishing or In Commercial Party Boat Sport Fishing—Chapter 218, P.L. 1981 (approved July 20, 1981). Amends the Sales and Use Tax Act to exempt from tax receipts from sales or charges for repairs, alterations or conversion of vessels, regardless of tonnage, primarily engaged in commercial fishing or shell fishing, including equipment necessary for harvesting fish, shellfish and other crustaceans and aquatic organisms, or other vessels primarily engaged in commercial party boat (head boat) sport fishing and subject to annual inspection by the United States Coast Guard.

The Act further provides that any person who has paid Sales and Use Tax on such items within two years prior to the effective date of this amendatory act (July 20, 1981) on items which are now exempt under the amendatory act, may file a Claim for Refund of those paid taxes no later than 90 days after the effective date of the Act. The act takes effect immediately and is retroactive to March 1, 1970.

SPILL COMPENSATION AND CONTROL TAX

Appropriation for Adjusters—Chapter 46, P.L. 1981 (approved February 20, 1981). Appropriates out of the Spill Compensation and Control Fund an additional sum up to \$200,000 for hiring adjusters, administering the fund and such additional sums as may be necessary for paying approved claims for damages.

MISCELLANEOUS

Raises Credit Under Lifeline Credit Program—Chapter 92, P.L. 1980 (approved August 26, 1980). Raises the credit under the Lifeline Credit Program for eligible residential electric or gas customers from \$100 to \$125 and transfers jurisdiction over the program to the Department of Human Services.

New Jersey Boat Act of 1962 Amended—Fee Reduced to \$1 for Tax Exemption Certificates for Boats Used in Business—Chapter 97, P.L. 1980 (approved August 29, 1980). Amends the Boat Act of 1962 and provides that the fee for a tax exemption certificate and the annual renewal of such certificate is \$1.00. The fee paid for the tax exemption certificate is in lieu of the Business Personal Property Tax imposed pursuant to *N.J.S.A. 54:11A-1*, et seq. The numbering fee for all vessels used in business will be the same.

Repeals Tax on Electrical Energy Sold Out of State—Chapter 116, P.L. 1980 (approved September 19, 1980). Repeals P.L. 1979, Chapter 235 which imposes a tax upon gross receipts derived from sales of electric energy produced in New Jersey and sold out of state.

Division of Taxation Contested Cases Excluded from Administrative Procedure Act—Chapter 166, P.L. 1980 (approved December 10, 1980). Excludes the Division of Taxation provisions concerning contested cases from the Administrative Procedure Act. The new Tax Court has jurisdiction to

conduct *de novo* reviews of decisions and determinations of the Director of the Division of Taxation.

Proposed Rules by State Agencies Subject to Legislative Approval—Chapter 27, P.L. 1981 (Governor's veto overridden by Legislature, February 9, 1981). Provides for the approval by the Legislature of proposed rules by a State Agency: Provision is made for the suspension of such rules for 60 days following the adoption of a concurrent resolution of the Legislature disapproving the rule. The act becomes effective 30 days after enactment.

New Jersey Transit Corporation—In Lieu of Tax Payments—Chapter 40, P.L. 1981 (approved February 18, 1981). New Jersey Transit Corporation's acquisitions in 1980 subject to full tax payment—subsequent acquisitions subject to in lieu tax payment law, P.L. 1977, c. 272.

1981 Municipal Budgets—Chapter 65, P.L. 1981 (approved March 9, 1981). Requires municipalities to anticipate in 1981 budget 90% of differences between 1980 franchise and gross receipts distribution and their 1981 distribution.

Hotel Occupancy Tax—Chapter 77, P.L. 1981 (approved March 25, 1981). This act would allow the governing body of any city of the first class to impose a tax not to exceed six per cent on charges for the use or occupation of rooms in hotels. All revenues collected from the tax are to be remitted to the chief fiscal officer of the city on or before the dates on which municipal real property taxes are due. Hotels are permitted to deduct the tax collected from real estate taxes or from the payment in lieu of taxes. The tax is in addition to the tax imposed by the Sales and Use Tax Act.

Special Agents to Carry Guns—Chapter 108, P.L. 1981 (approved April 2, 1981). Amends the New Jersey Code of Criminal Justice (Title 2C) and permits special agents of the Division of Taxation to carry guns while on duty. (N.J.S.A. 2C:39-6).

Administrator's Bond—Chapter 180, P.L. 1981 (approved June 19, 1981). Requires all of a decedent's property, real and personal, to be included in the inventory and appraisal the administrator of the estate is required to make by the court and requires as a condition of the bond that the fiduciary properly administer all of the property.

RECENT COURT DECISIONS

BUSINESS PERSONAL PROPERTY TAX

Solid Waste Containers Used To Collect and Dispose of Solid Waste Are Not an Integral Part of the Vehicle And Are Subject to Tax—Browning-Ferris Industries of Elizabeth, New Jersey, Inc., v. Director, Division of Taxation and Browning-Ferris Industries of South Jersey, Inc., v. Director, Division of Taxation—NJ Tax—(Tax Court of New Jersey, June 18, 1981). The

Tax Court of New Jersey upheld an assessment against plaintiffs for business personal property tax assessed against solid waste containers used in their business to collect and dispose of solid waste. The Business Personal Property Tax Act at *N.J.S.A. 54:11A-2(b)(3)* exempts from tax motor vehicles registered in this state pursuant to Title 39 of the Revised Statutes. The court found that only the vehicles used for hauling the containers were registered under Title 39 even though the registration fee was based upon the gross weight and the vehicle load. The court said that the waste containers are not registered under Title 39 and are merely used for purposes of Title 39 in determining the vehicle load. The court also found that the containers were not integrated equipment pursuant to *N.J.S.A. 54:11A-2(b)(3)* and that the containers were designed to be easily severable from the vehicles and therefore are not exempt from the business personal property tax. The court therefore, dismissed the plaintiffs complaints and affirmed the assessments of the Director of the Division of Taxation.

NOTE: Chapter 4, P.L. 1977 (approved January 17, 1977) provides for the repeal of the business personal property tax on all business machinery or equipment acquired on or after January 1, 1977.

Bowling Lanes and Related Furniture and Equipment Held To Be Real Property—Bess Wiesenfeld t/a Caroler Lanes v. Director, Division of Taxation—NJ Tax—(Tax Court of New Jersey, May 26, 1981). The Tax Court of New Jersey held that bowling lanes and equipment and the furniture and equipment directly related thereto; and the furnishings and equipment in the restaurant and cocktail lounge with the exception of the autobars; and the glass doors located at the building's entrance were real property and were not subject to the business personal property tax for the years 1968 through 1971. The Court found that only the autobars were tangible personal property subject to the business personal property tax during the tax years 1968 through 1971.

The Court found that the bowling center was a single purpose building, and that a movable chattel loses its character as personalty and becomes a fixture passing with the realty when it is (1) physically affixed to the realty or some part thereof, (2) appropriated to the use or purpose of that part of the realty to which it is affixed, and (3) the party making the annexation intends a permanent annexation to the freehold. The court found that all the items in dispute with the exception of the autobars were physically affixed to the realty or some part thereof, that the items were appropriated to the use or purpose of the part of the realty to which they were affixed and that a permanent annexation was intended.

The court said that while a division of judicial authority exists on the question of whether functional essentiality to the conduct of a business is sufficient to classify an attached item as realty for tax purposes the distinction in the instant case is meaningless since the court found, from the credible evidence in the record, that the bowling center is a single purpose building.

The court also found that the disputed items were not severable or removable without material injury. The court said that material injury in the context *N.J.S.A. 54:11A-2(b)(2)* means that degree of damage to real estate which renders it nonfunctional without extensive repairs, redesign or replacement of the removed items.

The court directed that the parties exchange computations consistent with its opinion.

CAPITAL GAINS AND OTHER UNEARNED INCOME TAX

Retroactive Effect of Act Upheld and Use of Federal Basis For Capital Gains Upheld—Martin J. and Julia Farber v. Director, Division of Taxation, 2 N.J. Tax 252 (Tax Court of New Jersey, February 25, 1981). The Tax Court of New Jersey entered a summary judgment for the retroactive effect of the Capital Gains and Other Unearned Income Tax and the use of the federal adjusted basis as the basis to determine gain or loss. The court upheld the delegation by the Legislature to the Director of the Division of Taxation the authority to define the term "net gains" and thus also delegated to him the determination of the amount of any net gains and found that there was no arbitrariness in the Director's adoption of federal practices and procedures when the Legislature directed him to be consistent with definitions prescribed for Federal income tax purposes. The court said the tax on capital gains was not violative of the due process clause of the United States Constitution. The tax being upon realized gain, may constitutionally be imposed upon the entire amount of the gain realized within the taxable period, even through some of it represents enhanced value in an earlier period before the adoption of the taxing act. The court cited *Klebanow v. Glaser*, 80 NJ 367 (1979) in which the New Jersey Supreme Court held that the limited retroactive effect of the unearned income tax act did not violate the Fourteenth Amendment of the Constitution of the United States or the comparable provision of the Constitution of New Jersey, *N.J. Const.* (1947), Art. I, Par. 1.

Retroactive Effect Of Act Upheld—Carl N. Hellman v. Director, Division of Taxation, 2 N.J. Tax 240—(Tax Court of New Jersey, February 25, 1981). The Court entered a summary judgment for the defendant and upheld the constitutionality of the retroactive effect of the Capital Gains and Other Unearned Income Tax. The plaintiffs had entered into a stock option agreement in 1974, but exercised the stock option in February 1975 resulting in a capital gain subject to tax. The court said that it could not distinguish this case from *Klebanow v. Glaser*, decided by the New Jersey Supreme Court in 80 N.J. 367 (1979), which upheld the constitutionality of the retroactive effect of the tax. The court said that prior decisions of the United States Supreme Court have granted wide latitude to state legislatures in imposing taxes retroactively. The court also held that although the agreement was entered into in 1974, income was not realized on the transaction until 1975 when the stock option was exercised. The court stated that the taxation of capital gains and unearned income, while not taxing earned income, is not arbitrary or unreasonable so as to violate the minimum standard of uniformity applicable to state legislative fiscal policy and is not violative of the constitutional classification requirements. The court also upheld as a valid delegation of authority the provision in the law delegating to the Director of Taxation the authority to define what constituted gains from the sale or exchange of capital assets. The court upheld the taxing of pre-enactment appreciation of the stock. The court said income is not realized until the exercise of the stock option in 1975 after the effective date of the act.

Gain On Sale of Real Property Located Outside New Jersey Is Subject to Tax—William T. Hough and Norma P. Hough v. Director, Division of Taxation, 2 N.J. Tax 67—(Tax Court of New Jersey—December 24, 1980). The Court upheld the Director of the Division of Taxation in holding that plaintiffs are

liable for the unearned income tax on gains realized from the sale of real property located outside the State of New Jersey for the tax year 1975. The court held that the taxation of gains realized by New Jersey domiciliaries from the sale of out-of-state realty does not constitute a deprivation of property in violation of the due process clause of the Fourteenth Amendment to the United States Constitution. The court followed the U.S. Supreme Court decision in *Cohn v. Graves*, 300 U.S. 308, (1937) which held that domicile alone affords an adequate basis for the taxation of income. The Court held that the power to tax the income of domiciliaries extends to income received from sources outside of the taxing state.

Realization of the gain is the event which calls the taxing on income into operation and not the increase in value that occurred in prior years. The Tax Court found that the taxation of gain realized subsequent to becoming a New Jersey domiciliary, though accrued prior to domicile, does not contravene the due process clause of the Fourteenth Amendment.

The court also found that the tax being upon realized gain, it may constitutionally be imposed upon the entire amount of the gain realized within the taxable period, even though some of it represents enhanced value in an earlier period before the adoption of the taxing act.

The court finally held that the application of the Unearned Income Tax Act is not arbitrary, capricious and a denial of due process.

Summarily affirmed by App. Div., May 8, 1981. Petition for cert to NJ Supreme Court denied. 87 N.J. 418 (1981).

CORPORATION BUSINESS TAX

Application for Refund Beyond The Two Year Period of Limitation—Floral Park Cemetery Corp., v. Director, Division of Taxation, and Washington Cemetery Management Corp., v. Director, Division of Taxation, (Tax Court of New Jersey January 27, 1981). In a letter opinion, the Court held that there is no exemption for a non-profit corporation from the two-year limitation *N.J.S.A. 54:49-16* filing for the refund of taxes erroneously paid by plaintiffs. Although the New Jersey Supreme Court has held that statutes of limitation should not be a shield against legitimate claims when equity requires otherwise or an estoppel is involved, the court said that in these cases, plaintiffs have not presented any arguments based on equitable considerations, to support their cause. Therefore the defendants' motions for summary judgment were denied and the Director's denial of the plaintiffs' application for refund of corporation business taxes was affirmed.

Foreign Corporation Doing Business in New Jersey Subject to Tax—Glick Studios, Inc. v. Director, Division of Taxation—2 N.J. Tax 365—(Tax Court of New Jersey, April 1, 1981). The Tax Court denied plaintiff's application for a refund of corporation business taxes and abatement of penalty and interest charges and upheld the assessment for taxes against plaintiff for the years 1966 through 1973 together with interest and penalties on the grounds that plaintiff was a foreign corporation actively engaged in business within this State. The plaintiff was a Pennsylvania corporation engaged in school photography in this State. The court held that by taking photographs and accepting payments within this State, the plaintiff's activities went far beyond the mere

solicitation of orders or the making of sales. Even though the development of the pictures was done in Pennsylvania, the court said that plaintiff was actively engaged in a business in this State. The nexus of plaintiff's localized activities within New Jersey were of sufficient extent to conclude this State afforded substantial protection and gave benefits to plaintiff's enterprises within this State, thereby subjecting it to taxation.

Nominee Titleholder—Reportable Assets—H.J.G. Corporation v. Director, Division of Taxation—(Tax Court of New Jersey, March 24, 1981).

In a letter opinion the Tax Court held that a corporation which holds real property merely as the owner of record or nominee titleholder must include the value thereof in computing the net worth under the Corporation Business Tax Act. The Court followed the case of *Somerset Apts. Inc. v. Director, Division of Taxation*, 134 N.J. Super. 550 (App. Div. 1975) and said that it found the facts in that case indistinguishable from those in the case at bar. The Court affirmed the Division of Taxation's assessment of corporation business taxes against the plaintiff for the years 1970, 1971, 1972, 1973 and 1974.

Limited Partnership Association Taxed As A Corporation—Ocean Asphalt, a limited partnership association, James E. Johnson, general partner v. Director, Division of Taxation, (Tax Court of New Jersey, March 24, 1981).

In a letter opinion, the Tax Court affirmed an assessment by the Director of corporation business taxes for the years 1969, 1970 and 1971 as a limited partnership association. The court held that a business entity which was mistakenly created as a limited partnership association instead of as a limited partnership cannot avoid corporate tax liability because of the mistake. The court in following the case of *General Trading Company, Inc. v. Director, Division of Taxation*, 83 N.J. 122 (1980) said that the mistake was not a clerical mistake, but rather a mistake of business judgment and cannot serve as a basis for escaping tax liability. The court also held that the filing of a U.S. Partnership Return of Income for the three years in question was not determinative of state tax consequences. The treatment afforded plaintiffs by the Internal Revenue Service was not important.

EMERGENCY TRANSPORTATION TAX

U.S. Supreme Court Refused To Review Constitutionality of Act—John Salorio v. Sidney Glaser, Director of the Division of Taxation—U.S. Supreme Court, 49 L.W. 3249 (October 6, 1980).—The United States Supreme Court refused to hear a challenge to the constitutionality of the Emergency Transportation Tax Act which is the income tax that New Jersey imposes on New York commuters. The Court let stand a New Jersey Supreme Court ruling in March 1980 [82 N.J. 482(1980)] that the case be remanded back to the trial court to determine whether the New York commuters do or do not pay more than a fair share of the New Jersey transportation program. The Court said that the tax will be upheld if the State of New Jersey can prove that the levy is not used to force New York commuters to pay more than a fair share of the New Jersey transportation program.

Case Remanded Back To Superior Court, Chancery Division, Bergen County—John Salorlo v. Sidney Glaser, Director, Division of Taxation—85 N.J. 150 (September 16, 1980).

Leave to appeal was granted and the matter summarily reversed and remanded to the Superior Court, Chancery Division, Bergen County with directions that all discovery and pretrial proceedings be stayed pending the disposition by the United States Supreme Court of the Application now before it.

FINANCIAL BUSINESS TAX

Motions For Summary Judgment Denied On Redetermination of Taxpayer's Net Worth—United Jersey Mortgage Company v. Director, Division of Taxation—Tax Court of New Jersey (1980).

The Tax Court denied summary judgment to both parties concerning a final determination for 1975 of plaintiff company's liability for the Financial Business Tax resulting from a redetermination of its bad debt reserve increasing the taxpayer company's net worth and financial tax liability. Plaintiff claimed that the redetermination of its bad debt reserve by the Director was inconsistent with sound accounting principles.

The court held the following: First, the Director is entitled to depart from the corporate books if the books do not reflect the fair valuation of the assets. This is so even though sound accounting principles may ordinarily demand that the assets be so reported. However, the Director's determination must still have some foundation in generally accepted accounting principles but these principles can be abandoned if they do not reflect the fair valuation of the assets. Secondly, issues concerning sound accounting principles are not appropriately disposed of by way of summary judgment. Expert accounting testimony is necessary in order to fix the standard of sound accounting principles.

Thirdly, the case of *R. H. Macy & Co. v. Director*, 77 N.J. Super. 155 (App. Div. 1962) affirmed 41 N.J. 3 (1963) held that past history is often, but not always, conclusive as to the net worth of the business. The court, in *Macy*, recognized that it is but one factor in a case where extraneous circumstances do come to bear on what sound accounting principles would demand of a going concern. The cross motions for summary judgment were denied. The court held that the order granting Director's discovery motion was to become effective as of the date of entry of the order denying the motions for summary judgment.

NEW JERSEY GROSS INCOME TAX

Commission Employee Outside Salesman May Not Deduct Unreimbursed Business Expenses—Anthony Domenick v. Director, Division of Taxation—176 N.J. Super. 121 (App. Div. 1980).

The Appellate Division upheld the Division of Tax Appeals which sustained the Director of the Division of Taxation in denying a partial refund of taxes for business expenses incurred by appellant, Domenick, an employed outside salesman paid on a commission basis. The court said that the law differentiates between an employed salesman and a self-employed salesman.

Employed salesmen are taxable upon the gross amount of their salaries, wages, tips, fees, commissions, bonuses and other remuneration. Whereas self-employed outside salesmen are taxable on their net income after the

deduction of their own expenses of doing business. The court held that there was a rational basis for differentiating between employed salesmen and self-employed salesmen with respect to the allowance of deductions in arriving at gross income under the accordingly there was no violation of the constitutional guarantee to equal protection under the law. The court pointed out that the employed salesmen enjoy the protection from competition, and fringe benefits that are not enjoyed by self-employed salesmen. The self-employed salesman is free to conduct his business as he sees fit without restrictions and limitations and is not subject to employer control. The court also held that the holding in the Pennsylvania case of *Commonwealth v. Staley*, 476 Pa. 171, 381 A.2d 1280 (Sup. Ct. 1978) does not apply since it was based upon the rigid tax uniformity clause of the Pennsylvania constitution which made it necessary to imply an exclusion for employee expenses in the Pennsylvania income tax statute's definition of "compensation" "as remuneration for services rendered." The New Jersey State Constitution does not contain any such restrictive tax clause.

The court therefore held that the appellant, Domenick, was properly denied a partial refund of tax paid based on the exclusion from income of expenses incurred in his sales activities as an employed salesman.

GROSS INCOME TAX

Resident Credit For Taxes Imposed By Another State Is Limited To Income Actually Taxed By The Other State Prior To Personal Exemptions and Itemized Deductions—Ian Jay Gura and Sandra Gura v. Director, Division of Taxation—N.J. Tax—(Tax Court of New Jersey, May 21, 1981). The Tax Court in a letter opinion granted defendant's motion for summary judgment and upheld an assessment against plaintiffs in the computation of the resident tax credit for an income tax imposed by New York on income which is also subject to tax by New Jersey. The plaintiffs had taken a deduction for employees business expenses on their New York return and the court held the income after such deduction is the amount which should be included in the numerator as income subject to tax by the other jurisdiction. The Court said that the Gross Income Tax legislation at *N.J.S.A. 54A:4-1(a)* provides that a credit shall be allowed for the amount of income or wage tax imposed by another state with respect to income which is also subject to tax by this state. The design of the statute is to avoid taxation of the same income by more than one state. The rules promulgated by the Director are consistent with the legislative purpose. Plaintiffs are not subjected to double taxation by the operation of a rule that limits the resident credit to an amount that reflects only that income actually taxed by other jurisdictions.

The court held that plaintiffs have not overcome the reasonableness that attaches to all administrative rules. They have not demonstrated that the rule is arbitrary, capricious, unduly onerous or otherwise unreasonable.

Tax Credit Rule Upheld In Its Retroactive Application—Eric W. Sorensen and Madeline C. Sorensen v. Director, Division of Taxation—2 N.J. Tax 470—(Tax Court of New Jersey May 7, 1981). The Tax Court of New Jersey granted summary judgement to the defendant, and upheld the retroactive application of its Tax Credit Rule *N.J.A.C. 18:35-1.12* to plaintiffs' 1976 New Jersey Resident Gross Income Tax Return (Form NJ-1040). The court held that since plaintiffs were entitled to deduct 40% of the capital gain in their computation of taxable income for New York income tax purposes that only 60% of the capital

gain was taxed by New York. The plaintiffs therefore, could only use 60% of the capital gain in the numerator when computing the tax credit as income subject to tax by another jurisdiction which is also subject to tax by New Jersey. The court found that the rule was statutorily authorized and was not arbitrary or unreasonable. The Court pointed out that in some circumstances administrative regulations have not been given retroactive effect, with the courts relying on the following factors: (1) comparison of the public interest with the private interest that would be overturned; (2) whether, and if, so, how, the conduct of the taxpayer would have differed if the rule were in effect; (3) the extent of reliance on the former rule and the burden that would be suffered if that reliance were frustrated. The court found that none of these factors were present in this case and that the application of the tax credit regulation, *N.J.A.C. 18:35-1.12* to plaintiffs' 1976 Gross Income Tax Return was proper. The court therefore, held that since plaintiffs have not met their burden of overcoming the presumption of correctness attaching to the tax credit regulation, the defendant is entitled to summary judgment. The assessment against plaintiffs consequently was upheld.

HOMESTEAD TAX REBATE

Residents of Retirement Community Receiving Lifetime Care Do Not Have Required Proprietary Interest To Qualify For A Homestead Rebate—Dorothy S. MacMillan et al. (Medford Leas) v. Director, Division of Taxation and Gertrude Mills, et al v. Director, Division of Taxation and East Windsor Township and Borough of Hightstown—180 N.J. Super. 175, App. Div. 1981. The Appellate Division reversed the Tax Court and held that the residents of a retirement community who made a substantial investment to gain residency in the retirement community and who have entered into a lifetime contract for care during that term, do not have any proprietary interest to qualify for a homestead rebate under the Homestead Tax Rebate Act. The court said that if the words of the statute plainly convey the legislative intent, it must enforce the legislative will as written. The court pointed out that under the doctrine of separation of powers the judiciary cannot superimpose its judgment on the clearly expressed will of the Legislature. The court held that the statute is clear and unambiguous and requires a proprietary interest which it expressly details and is satisfied only by: legal or beneficial ownership; a tenancy for life or for 99 years or more; possession and entitlement thereto under an executory contract or under an agreement with a lending institution which holds title as security, or as a resident shareholdership in a cooperative or mutual housing corporation. *N.J.S.A. 54:4-3.80*. The court said that the life care residents do not have a proprietary interest in their place of residence and do not qualify for the homestead rebate. The court reversed the judgment of the tax court and remanded the case back for the entry of a concordant judgment.

Refusal To Hear Appeal Denying Homestead Rebate On Vacation Home—Rubin v. Glaser, U.S. Supreme Court—Docket #80-401 49 LW 433 November 10, 1980. The United States Supreme Court refused to consider an appeal from the New Jersey Supreme Court which held that a Pennsylvania resident was not entitled to a homestead tax rebate on a New Jersey vacation home. The New Jersey law provides for a property tax rebate to owners of residential property used as the owner's domicile and principal residence. The New Jersey Supreme Court in 83 NJ 299 (1980) held that excluding property used

as a vacation home does not violate the Privilege and Immunities Clause or Fourteenth Amendment's Equal Protection Clause of the United States Constitution.

INHERITANCE TAX

Present Value of A Survivor's Annuity Is Subject to Inheritance Tax—*Maria Gritzmacher v. Director, Division of Taxation*—2 NJ Tax 489—(Tax Court of New Jersey May 22, 1981). The Tax Court granted the defendant's motion for summary judgment and dismissed the plaintiff's complaint. The tax court held that the present value of a survivor's annuity received by the plaintiff is subject to the New Jersey Transfer Inheritance Tax as a transfer to take effect at or after the decedent's death within the contemplation of *N.J.S.A. 54:34-1(c)*. The court said that the fact that the annuity is subject to the federal income tax and New Jersey Transfer Inheritance Tax does not constitute double taxation. The two taxes are imposed for different purposes, by different sovereigns for different taxing periods and they are dissimilar in kind and character. The court also said that the exemption from inheritance tax for annuities payable with respect to public employment, federal, state and municipal (*N.J.S.A. 54:34-4(h),(i)*; **N.J.A.C. 18:26-6.15**) and the taxation of annuities payable with respect to private employment is not discriminatory. The plaintiff has failed to show that the classification of the legislature lacks a rational relationship to a legitimate State objective. The exemption for death benefits payable in connection with employment by the State or its political subdivisions can be viewed as encouraging such employment in the interest of improved efficiency in the operation of government in New Jersey; while exemption of death benefits arising from federal employment can be seen as a substitute for the Social Security death benefit exemption. Federal employees are not covered by Social Security.

Computation of Tax on Nonresident Estate Where New Jersey Real Estate Passed Under A Residuary Clause—*Paula Herschberg, Executrix Under the Last Will and Testament of Meyer Herschberg, Deceased, v. Director, Division of Taxation*—2 N.J. Tax 121—(Tax Court of New Jersey, January 20, 1981.) The Tax Court held that New Jersey real estate passed under a residuary clause of a non-resident estate and was subject to tax under *N.J.S.A. 54:34-3*. If such real estate had passed under a specific devise it would have been taxed under *N.J.S.A. 54:34-2*. The court held that a gift of all remaining property, real, personal and mixed to the decedent's wife, after the personal representative had paid decedent's just debts, funeral expenses, expenses of his last illness, and all state and federal estate and inheritance taxes was a residuary clause even though it was not the last dispositive provision of the will. The court, therefore, denied summary judgment to plaintiff and granted summary judgement to defendant.

Tax Liability Imposed on Fiduciary for Non-Probate Assets—*George Hale Gould, Individually and as Executor of the Last Will and Testament of Nathalie F. Sacket, deceased v. Director, Division of Taxation*, 2 NJ Tax 316 —(Tax Court of New Jersey, March 4, 1981). The Tax Court granted a summary judgment to the defendant and refused to cancel a Certificate of Debt filed by the defendant in the Superior Court in Mercer County pursuant to *N.J.S.A. 54:49-12* imposing liability upon the plaintiff, individually and in his fiduciary

capacity, for transfer inheritance tax assessed upon non-probate assets. The non-probate assets consisted of proceeds from an endowment contract owned by decedent issued by New York Life Insurance Company and an ordinary life policy issued by Equitable Life Assurance Society which were paid directly to the policy beneficiaries who resided in Connecticut.

The court held that the fiduciary of a decedent's estate, together with the beneficiaries, are personally liable for the tax (*N.J.S.A. 54:35-2*). The fiduciary having charge of property subject to the tax is required to deduct the tax from such property or to collect the tax from the beneficiary entitled to the property prior to distribution (*N.J.S.A. 54:35-6*). Furthermore, the tax is a lien upon all decedent's property (*N.J.S.A. 54:35-5*).

The court said that plaintiff's liability as executor is measured by, and limited to the value of assets which actually come into his hands, irrespective of whether he acquired dominion over the subject matter of a particular taxable transfer. No unfair burden is placed upon the plaintiff in his fiduciary capacity, as the estate assets within his control are more than sufficient to pay the entire tax liability.

The court also held that there was no constitutional deprivation of due process on the ground that tax due from the Connecticut beneficiaries of non-probate assets is chargeable against the probate residue of which he, individually, is the beneficiary.

UNITED STATES SUPREME COURT

Insurance Tax Constitutionality of Retaliatory Tax Imposed on Foreign Insurance Companies Upheld—Western and Southern Life Insurance Company v. State Board of Equalization of California—United States Supreme Court, 49 LW 4542 (May 26, 1981). The United States Supreme Court upheld the constitutionality of the retaliatory tax which the state of California imposes upon foreign insurance companies when the insurer's State of incorporation imposes higher taxes on California insurance companies doing business in that State. The tax is greater than the premiums tax that California would impose on that State's insurers doing business in California. The retaliatory tax is in addition to the premium tax, California imposes on both foreign and domestic insurance companies doing business in the State.

The Court held:

1. The retaliatory tax does not violate the Commerce Clause. The McCarran-Ferguson Act, which leaves the regulation and taxation of insurance companies to the States, removes entirely any Commerce Clause restriction upon California's power to tax the insurance business. Neither the language nor the history of that Act suggests that it does not permit, as appellant argues, "anti-competitive state taxation that discriminates against out-of-state insurers."

2. Nor does the retaliatory tax violate the Equal Protection Clause.

(a) Whatever the extent of a State's authority to exclude foreign corporations from doing business within the State, that authority does not justify imposition of more onerous taxes or other burdens on foreign corporations than those imposed on domestic corporations, unless the discrimination between foreign and domestic corporations bears a rational relation to a legitimate state purpose.

(b) The purpose of the retaliatory tax to promote the interstate business of California insurers by deterring other States from imposing discriminatory or excessive taxes on California insurers is a legitimate state purpose. And the

California Legislature rationally could have believed that the retaliatory tax would promote that purpose, it being immaterial whether in fact that tax will accomplish its objectives. Assuming that the lawmakers of each State are motivated in part by a desire to promote the interests of their domestic insurance industry, it is reasonable to suppose that California's retaliatory tax will induce them to lower the burdens on California insurers in order to spare their domestic insurers the cost of the retaliatory tax in California.

LOCAL PROPERTY TAX

Valuation—Assessment—Bor. of Alpine v. Alpine Hills, Inc., and Cresskill Hills, Inc.—1 N.J. Tax 136 (Tax Court of New Jersey, June 25, 1980). Valuation of golf course by the cost approach allowance for past depreciation is proper, but no allowance should be made for depreciation that may arise in the future.

When total assessable value found exceeds the original assessment, the land assessment value may exceed the original land assessment value provided the total assessment value is not in excess of the original total assessment.

This decision has been affirmed by the Appellate Division of the Superior Court: 2 N.J. Tax 391 (Tax Court of New Jersey, March 4, 1981).

Exemptions—Camp-Alpine of Greater New York Councils, Boy Scouts of America, a corporation organized under Title 15 v. Bor. of Norwood—2 N.J. Tax 223, 178 N.J. Super. 98—(Tax Court of New Jersey, February 9, 1981). Property qualified for Green Acres Act exemption under *N.J.S.A.* 51:43.63 could also be granted exemption as a nonprofit organization under *N.J.S.A.* 54:4-3.6 for the same year, and taxpayer could elect the exemption most favorable to it.

Dual Exemption From Real Property Tax—Camp Alpine of Greater N.Y. Councils, BSA v. Bor. of Norwood—N.J. Tax—(Tax Court of New Jersey, April 9, 1981). The unique character of plaintiff's property enables a dual use (it is capable of being used by the public for recreational purpose and is also used in the work of a non-profit charitable organization) and therefore entitles it to a dual tax exemption ("non-profit corporation" as well as "Green Acres"); plaintiff may thus avoid a substantial Green Acres rollback tax liability upon a sale of the property.

Discrimination—Andrew Realty Co. v. Little Falls Tp., 2 N.J. Tax 114 (Tax Court of New Jersey, January 5, 1981). Taxpayer attempted to prove discrimination without offering any proof as to the true value of the property in question.

In order for taxpayer to receive discrimination relief true value of the property had to be established.

Valuation—Discrimination—Apex Trucking et al v. Town of Secaucus—1 N.J. Tax 417 (Tax Court of New Jersey July 17, 1980). Action to review judgment of Hudson County Board of Taxation affirming the 1976-1979 assessments on a warehouse and distribution center located in a prime commercial and industrial area.

The court found the testimony and appraisal of defendant's expert to be more persuasive on the issue of economic rent stressing the expert's analysis of the 3 long-term net leases on the subject property and upon 4 comparable leases of industrial properties. However, the court accepted all other components of the calculations submitted by plaintiffs' expert in determining true value by the income approach.

Discrimination relief for the 1976-1977 tax years was not warranted since the ratio of assessment to true value was not substantially higher than the common level for those years. Also, as the ratio of assessment to true value was well within the common level range for 1978 and 1979, plaintiffs were not entitled to relief under *N.J.S.A. 54:2-40.4* for those years.

Equalization Table—City of Atlantic City v. Atlantic County Board of Taxation—2 N.J. Tax 30—(Tax Court of New Jersey November 24, 1980). The Tax Court upheld the Atlantic County Equalization Table for 1980 on the grounds that the plaintiff has not shown that the procedure used in promulgating the table was inequitable or unfair or imposed an extraordinary burden on Atlantic City. No facts were presented from which a finding can be made that the city is paying a greater share of the county tax burden than it should, thus warranting invalidation of the table. The city was involved for the tax year 1979 in a four year program to bring about a total revaluation of the ratable base using a program to follow the market. The city sought to use the page 8 formula. The court pointed out that districts are classified as revalued or reassessed when at least 80% of the line items are reviewed and approximately 50% of the line items are revised as a minimum. In the case in issue there was no evidence showing the total number of line items reviewed and only 18.5% of the line items in the city were revised. Consequently, the district could not be considered as revalued. The court said that the director's ratio is used when there has been no general revaluation or reassessment of the district in the current tax year, which is the case here. There was no evidence to show that uniform application of the page 8 formula to all non-revalued districts would change the city's relative share of the county tax burden. The court pointed out that the purposes and effects of the director's table of equalization and the county table of equalization are different. The computation of the director's ratio as of October 1 of each year is the basis for the allocation of state school aid. The director is required to promulgate a table of equalized valuation on or before October 1 each year for distributions of school aid pursuant to *N.J.S.A. 18A:7A-1 et seq.* The formula used by the director was developed with the hope that a fair, equitable and reasonably realistic distribution of school aid would result, even though assessors fail to assess at 100% of true value as mandated by the legislature and the courts. Distinct from the legislative direction to the director with regard to state school aid is the legislative mandate to each county to develop an equalization table establishing the true value of each municipality's real estate. The purpose of these computations is to achieve a fair, equitable and reasonably realistic distribution of the county tax burden to each municipality, since the county lacks taxing powers. Under the encouragement of the Division of Taxation and the courts most county boards of taxation use the director's school aid ratios of the previous October 1 as guides when establishing equalization tables in March of each year. The use of the director's ratio in the county equalization process is recognized as an attempt to achieve fair distribution of the county tax burden. Having

considered the evidence and arguments by or on behalf of the parties the court ordered that the Atlantic County Equalization Table for the year 1980 be affirmed.

Exemption—Atlantic City, New School, Inc. v. City of Pleasantville—2 N.J. Tax 192—(Tax Court of New Jersey, February 5, 1981). Tax exempt status is determined as of October 1 of the pretax year.

The transfer of real estate from a nonexempt owner to an exempt organization on December 1 did not entitle the subject property to an exemption for the tax year.

Farmland Assessment—Bass River Tp. v. Hogwallow, Inc., Stormy Hill, Inc. and William S. Haines—1 N.J. Tax 612—(Tax Court of New Jersey, November 24, 1980). Land and watersheds neither contiguous to nor appurtenant to applicants' farm were not "marginal lands" entitled to be included with the farmland assessment as reasonably necessary for the support and maintenance of the farm within the meaning of *Andover v. Kymer*, 140 N.J. Super. 399 (App. Div. 1976).

Official Search for Liens—Omitted Assessments—Susan Belles v. East Amwell Tp.—2 N.J. Tax 103, 178 N.J. Super. 63—(Tax Court of New Jersey, January 5, 1981). Omitted assessment was a retroactive lien to the first day of the year in which omitted and should have been disclosed on the official tax search for such year. The municipality did not properly meet its burden of searching its records and alerting plaintiff to the certainty of an omitted assessment and was precluded from enforcing its liens against plaintiff.

Taxes—Added Assessment—Substantially Ready for Intended Use—Beranto Towers v. City of Passaic—1 N.J. Tax 344—(Tax Court of New Jersey, May 29, 1980). A high-rise luxury apartment building was partially occupied without a certificate of occupancy prior to December 1, 1975. The municipal building inspector determined on December 4, 1975 that the building was unsafe for human habitation and therefore forced the evacuation of all tenants. The tax-payer contested the city's added assessment. *N.J.S.A. 54:4-63.2*, contending that the structure was not substantially ready for its intended use on or before December 1, 1975. *N.J.S.A. 54:4-63.1*, and therefore not properly the subject of an added assessment. The court applied an "economic viability" test to construe the definition of substantially complete within the purview of *N.J.S.A. 54:4-63.1* and held that the assessment was improper.

Berkeley Development Co. v. Berkeley Heights Tp.—2 N.J. Tax 438 (Tax Court of New Jersey, April 27, 1981). Neighborhood shopping center valued as a single economic unit even though made up of three sections, valuation by computation of income approach not appropriate.

Taxes-Exemption—Cemeteries—Beth Israel Cemetery Assoc. v. Tp. of Woodbridge—1 N.J. Tax 149—(Tax Court of New Jersey, June 26, 1980). Action to review Middlesex County Board of Taxation's denial of exempt status to approximately 19.5 acres owned by cemetery company. The Court observed that *N.J.S.A. 8A:5-10* clearly conditions the tax exempt status of cemetery land

on the dedication of that land to cemetery purposes. The exemption shall continue only so long as the land remains dedicated to cemetery purposes. The Court found implicit within the denotation of dedication to cemetery purposes the intention to devote to cemetery purposes within the reasonably foreseeable future.

Plaintiff entered into a written agreement to sell the property on the condition that zoning variances and approval from the Cemetery Board pursuant to *N.J.S.A. 8A:4-15* could be obtained.

The exemption is denied, not merely because of the execution of a conditional sales contract and the submission of an application for approval of the sales of the cemetery; the operative fact is that the cemetery company determined the subject property was no longer necessary or suitable for interment purposes. Therefore, the cemetery company no longer intended the land to be used for cemetery purposes.

Farmland Assessment—Bloomington Industrial Park v. Bor. of Bloomington—1 N.J. Tax 145—(Tax Court of New Jersey, June 25, 1980). Entitlement to qualification for farmland assessment results from the use of the land and gross sales of agricultural and horticultural products from such use, regardless of whether sales were by owner.

Agricultural use requires that land be primarily devoted to a qualifying use. While the land was partially used for the production and sale of horses as described under *N.J.S.A. 54:4-23.3*, the primary use was the breeding and training of horses belonging to other individuals and training of riders, service operations, which are nonqualifying uses under the statute.

Bank Vault Doors and Tellers' Counters Taxed As Real Property—Safe Deposit Boxes Taxed As Business Personal Property—Clarence L. Bostian, Jr., Franklin Township Taxpayers Association, Inc. v. Franklin State Bank and Township of Franklin—1 N.J. Tax 270—(Tax Court of New Jersey, April 3, 1980). The Tax Court with respect to additional findings resulting from the remission of this case back from the Appellate Division (*Bostian v. Franklin State Bank*, 167 N.J. Super 564 App. Div. 1979) held that the bank's vault doors and tellers' counters were fixtures and should be taxed as real property; whereas the safe deposit boxes were tangible personal property and should be taxed as such. The Court in classifying the items involved used the three-fold test in the basic law of fixtures. This is that a movable chattel loses its character as personalty and becomes a fixture passing with the realty when it is (1) physically affixed to the realty or some part thereof, (2) appropriated to the use or purpose of that part of the realty to which it is affixed, and (3) the party making the annexation intends a permanent accession to the freehold. The Court observed that the classification of property as realty or personalty for tax purposes may differ from classification for other purposes. Applying the principle to the three items in question the Court found that the bank's vault doors and tellers' counters constituted part of the realty for tax purposes, while the safe deposit boxes were personalty and were not taxable as realty.

The Court found that the vault doors and tellers' counters were intended as a permanent addition to the realty. The vault doors and the counters, which were affixed to concrete, were functionally and physically integrated with the single-purpose bank building. The Court said that intent and use and not the manner of physical attachment, are the main determinants of whether or not

certain items are taxable as realty or personalty. Although the safe deposit boxes were functionally integrated with the bank's operation, the absence of physical attachment precludes classification of these items as realty. Some degree of physical annexation is required. The court pointed out that the distinction between functional essentially to the realty and functional indispensability to the business conducted on the realty is without meaning in this case, as the bank building is a single-purpose structure.

The Court, however, adopted the Ohio test which takes into account the business use of property in determining the requisite intention regarding permanent annexation.

Affirmed by Appellate Division after remand to Tax Court. 2 N.J. Tax 391 (Appellate Division 1980) See also 167 N.J. Super 564 (App. Div. 1979) for remand from Appellate Division to Tax Court.

Valuation—Joseph and Gertrude Buchler v. Bor. of Fort Lee—2 N.J. Tax 228—(Tax Court of New Jersey, February 17, 1981). Income approach used to value a light industrial building situated in a residentially zoned area. Use of a lease effective subsequent to the assessing dates to establish the economic rent was not improper in light of *New Brunswick v. Div. of Tax Appeals*, 39 N.J. 537 (1963).

Court disagreed with the capitalization rate of both parties and constructed a rate that does not reflect alleged risk of the nonconforming use where the land value of the nonconforming use offsets any loss that may result from zoning restrictions.

Held that neither the plaintiffs nor the defendant sustained its burden of proof as to the land value and therefore the County Board judgment in this respect stands.

Farmland Assessment and Municipal Land Use Law—C.O.W. Construction Co. and Monroe Bowne v. East Brunswick Township—N.J. Tax—(Tax Court of New Jersey, June 19, 1981). The Tax Court held that the subject property was entitled to the farmland assessment for the tax years 1978, 1979 and 1980 pursuant to the Farmland Assessment Act of 1964 *N.J.S.A. 54:4-23.1 et seq.*, in light of the Municipal Land Use Law, specifically *N.J.S.A. 40:55D-59*. Prior to the effective date of *N.J.S.A. 40:55D-59* which was August 1, 1976, plaintiffs sought and received preliminary and final subdivision approval for all of the lots in question. Thereafter but prior to the first assessment date October 1, 1977, plaintiffs made application seeking rescission of the subdivision approval. The application was denied prior to October 1, 1977. The court held that pursuant to the statute, the farmland assessment was reinstated by virtue of the owner's request for rescission of the subdivision approval. The court said the owner's request for rescission of the subdivision approval. The court said that the property does not automatically qualify for farmland assessment treatment upon a request for rescission of subdivision approval. Rather, the property must also satisfy all the requirements for farmland assessment treatment set forth in *N.J.S.A. 54:4-23.6* of the Farmland Assessment Act and must be actively devoted to agricultural or horticultural use. In this case, plaintiffs satisfied all the requirements for farmland assessment treatment with respect to each of the parcels under appeal for each of the tax years in issue.

Veterans Organization—Exemption—Calrola-Barben Post No. 2342, Inc. v. Bor. of Fort Lee—2 N.J. Tax 262—(Tax Court of New Jersey, February 25,

1981). Where Veterans of Foreign Wars Organization leased a portion of exempt building used by it to three commercial pursuits, tax court held that the veterans' exemption statute, *N.J.S.A. 54:4-3.5*, permitted veterans' organization to lease portions of the property, but the leased portion of the property was not entitled to exemption. The portion of the property used for veterans purposes continued to be exempt.

Failure to strictly adhere with the notice requirements of the Omitted Assessment Act did not permit the taxpayer to avoid the payment of its fair share of property tax.

Farmland Assessment—*Bor. of Califon v. Stonegate Properties, Inc.*—2 N.J. Tax 153—(Tax Court of New Jersey, February 3, 1981). Farmland assessment application for horse farm. Continuous marginal land used as a buffer zone qualified for farmland assessment, but land used solely as a second buffer zone and separated from farm by road did not qualify for farmland assessment.

Real Property Valuation—*Cantrell v. Upper Pittsgrove Tp.*—1 N.J. Tax 508 (Tax Court of New Jersey, September 25, 1980). In a local property real estate tax appeal, whether the cause of action is based on true value or on discrimination, plaintiff has burden of proof to establish the full and fair value of the property under appeal. Upon completion of plaintiffs' case, plaintiffs' failure to meet this burden entitles defendant's motion for summary judgment dismissing plaintiffs' appeal to be granted.

Where a municipality has put into effect for the tax year in question a district-wide revaluation program, there arises a presumption that all real property within the district has been assessed at true value.

In order for a taxpayer to receive relief based upon an allegation of discrimination, he must prove not only that real property generally within the municipality was being assessed at less than true value, but also that the assessment on his property when compared to its true value is at a substantially higher percentage than the common level percentage to the true value of all real property within the municipality. The comparison cannot be to any particular class of property but must be compared to the common level of the aggregate of all real property.

Farmland Assessment—Requirement of Substantiation—*Woodlands—Ponds and Lakes—Mauro and Portia Checchio v. Tp. of Scotch Plains*—2 N.J. Tax 450 (Tax Court of New Jersey, April 30, 1981). Farmland assessment applicants' failure or refusal to substantiate the required farm-related gross income may be the basis for denial of the farmland assessment application, but it is not a jurisdictional deficiency that precludes review on the merits.

Gross sales in excess of \$500 report on applicants' federal income tax returns is not sufficient to satisfy applicants' burden of proof.

Applicants contend 5.27 acres were devoted to agricultural or horticultural use. Court found that one-acre pond and woodland were not devoted to such use. Remaining two acres of cultivated land were not sufficient to meet farmland minimum five acre requirement.

Under Chapter 123, L 1973 And As Amended, (Assessment Of Property Can Be Increased Under Certain Circumstances Without The Presence of A

Municipal Appeal—Devonshire Development Associates v. City of Hackensack—(Tax Court of New Jersey, March 30, 1981). The Tax Court denied plaintiff's motion for summary judgment and held that under Chapter 123 (*N.J.S.A. 54:2-40.4* and *N.J.S.A. 54:3-22(c)* to (f)) an assessment of property can be increased under certain circumstances without the presence of a municipal appeal from the original assessment in actions grounded in discrimination. The court held that Chapter 123 mandates that the average ratio to be used in actions grounded in discrimination shall mean the director's school aid ratio (weighted except in 1978) as calculated pursuant to *N.J.S.A. 54:1-35.1* for the year preceding the tax year as revised by the then Division of Tax Appeals. However, the court said that the presumption of discrimination in accordance with the Chapter 123 ratio can be rebutted by a party in any manner demonstrating a common level, notwithstanding the Chapter 123 ratio.

The court held that Chapter 123 mandates that county tax boards and the tax court apply the average ratio or county percentage level if it finds that the ratio of the assessment to true value of the subject property exceeds or falls below the common level. In appropriate cases the county tax boards or tax court must increase the assessment beyond the original assessment if it finds that the ratio of the assessed value is below the common level range.

Valuation—Income Approach—Dworman et al v. Bor. of Tinton Falls—1 N.J. Tax 445—(Tax Court of New Jersey, August 28, 1980). Income approach found preferable to cost approach in valuing six-story and basement office building. Although subject property had some special features, and was designed principally for use by a single tenant, it had general market value as an office building and was not special purpose or unique so as to be valued primarily by reference to original cost or by the cost approach.

Economic rent is directly related to demand for space. Economic rent found equal to contract rent where evidence failed to show a demand for large volume office space and where single tenant would not have paid a rental above the contract rent. Tax Court decision subject of pending Appellate Division appeal.

Freeze Act—Bor. of Edgewater v. United States Life Realty Corp.—2 N.J. Tax 421 Tax Court of New Jersey, April 23, 1981). Failure of municipality to file petition of appeal with county tax board alleging a change in value for 1978 resulted in application of *N.J.S.A. 54:3-26* (County Tax Board Freeze Act) to 1976 county tax board judgment, which was unappealed by either party. *Wayne Tp.v. Robbins Inc.*, 118 N.J. Super. 129 (App. Div. 1972) certif. denied 60 N.J. 351 (1972), distinguished.

Added Assessment—Freeze Statute—Necessity of Filing Formal Appeal—1125-1127 Clinton Ave. Associates v. Town of Irvington—2 N.J. Tax 386—(Tax Court of New Jersey, April 28, 1981). Final judgment on added assessment may serve as the basis for freezing the assessment for the two subsequent tax years pursuant to the freeze statute, *N.J.S.A. 54:2-43*, where the value of the property was an essential ingredient in reaching a conclusion as to the amount of the added assessment.

Valuation—Discrimination—Fabkap Associates v. Bor. of Belmar—1 N.J. Tax 553—(Tax Court of New Jersey, October 28, 1980). Income approach to

value was the most reliable valuation approach for apartment building even though subject property was constructed one year prior to assessment date.

Economic rent found consistent with rents for similar buildings in borough despite high vacancy rate of subject at that rental.

Straightline recapture method preferred over annuity method in absence of evidence indicating latter method reflects behavior of investors in market.

Taxing district carried forward assessment as determined in 1972 revaluation to tax years 1974, 1975, 1976. Testimony that value of subject property for tax years at issue was identical to 1972 value established that property was not increasing in value in accord with the general rising trend and supported finding of inequality of assessment.

Usable sales amounting to 10.5% of assessable line items in taxing district constitutes a sufficient sampling to validate Director's sales-assessment ratios as good indicator of common level of assessment.

Flood Hazard Area—Filcrest Realty, Inc. v. Edison Tp.—2 N.J. Tax 77—(Tax Court of New Jersey, December 24, 1980). The impact of regulations issued by Department of Environmental Protection pursuant to Flood Hazard Area Control Act could not be ignored in valuing land located in flood hazard area.

Market data approach to value was the only suitable approach for valuing vacant marshland located in flood hazard area. The court could not accept as comparable sales that occurred prior to the imposition of the Flood Hazard Regulations.

Land located in floodway area was found to have nominal value in light flood hazard regulations making such land virtually useless.

County tax board judgments were affirmed as to land located in flood fringe area due to inadequately supported expert testimony.

Valuation—Borough of Fort Lee v. Hudson Terrace Apts.—175 N.J. Super 221—(App. Div. 1980). The Appellate Division held that the borough's motion for access to the income tax returns of the owner of the apartment buildings was properly denied in the proceedings in the Division of Tax Appeals contesting the local property assessment; the focus must be on the value of the property in the market place, without regard to the income tax benefits that may flow to the taxpayer by reason of his ownership of the property. Uniformity of assessment existed in the borough from the 1970 revaluation through the 1976 tax year involved here, and resort to the director's ratio was not warranted. Petition for certification to the New Jersey Supreme Court was denied. 85 N.J. 459 (1980).

Discrimination—G&S Co. v. Bor. of Eatontown—2 N.J. Tax 94—(Tax Court of New Jersey, December 24, 1980). Income approach was the most suitable method for determining the true value of a garden apartment.

Ratio of assessment of the subject property to the true value thereof as found by the court exceeded the common level range for 1978 and 1979. Plaintiff was entitled to relief under *N.J.S.A. 54:2-40.4*.

Improvements Destroyed By Fire—Galloway Tp. v. David M. Dorflinger—2 N.J. Tax 358—(Tax Court of New Jersey, March 31, 1981). Taxpayers are not entitled to any reduction in the assessment on improvements whose value was reduced by reason of a destruction by fire on or after January 1 of the tax year.

By adoption of *N.J.S.A. 54:4-35.1*, the legislature has acknowledged that real property is to be valued as it exists on October 1 of the pretax year and it has limited the time period for reducing this value by reason of any material depreciation of the property to prior to January 1 of the tax year.

Farmland Assessment Application—Galloway Tp. v. Edward J. Petkevics et ux—2 N.J. Tax 85—(Tax Court of New Jersey, December 24, 1980). Owner's mental incapacity did not toll the August 1 limitation period for filing a farmland assessment application.

Offset of Refund—Interest on Refund—Garden State Racing Ass'n. v. Tp. of Cherry Hill—1 N.J. Tax 569—(Tax Court of New Jersey, October 28, 1980). Township could not onset property tax refunds due as a result of judgments reducing tax assessments against taxes due to the township on another property on which the taxpayer held a mortgage.

Taxpayer was not entitled to interest for tax payments made during 1975 and 1976, under *N.J.S.A. 54:3-27.2*. Taxpayer was entitled to interest on the refund due for the tax year 1977 at the rate of 8% per annum in accordance with the statute in effect during the tax year in question.

Valuation—Abe Gaynes t/a Marina Gardens v. Township of Edison—(App. Div., 1981) (unreported). The Appellate Division affirmed the findings of the Tax Court which modified the judgment of the Division of Tax Appeals and determined that the assessed value of the property in question for the tax years of 1974, 1975 and 1976 should be \$2,035,200. The Tax Court found that a common level did exist within the Township of Edison during the tax years involved. The unweighted ratio constituted the common level of assessment within the taxing district. The common level in the township for the three years involved was at the unweighted ratio averaged at 75.72%. It was determined that the unweighted ratio should be applied to provide relief from inequality of assessment for the three tax years involved. The Tax Court had concluded that in the income approach to value, the effective tax rate must reflect the unweighted and not the Director's weighted ratio to insure consistency. The capitalization figures used by the judge of tax appeals were recomputed and it was determined that the assessed value should be \$2,035,200. The Appellate Division agreed with the result reached by the Tax Court.

NOTE: C 51 P.L. 1979 (approved March 21, 1979) amended *N.J.S.A. 54:1-35(a)* and required the use of the weighted ratio with the tax year 1978 and thereafter.

True Value—Gilbert A. Gehin-Scott v. Willingboro Tp.—1 N.J. Tax 546, 176 N.J. Super 642 (Tax Court of New Jersey, September 30, 1981). A municipality is not estopped from increasing an assessment on a parcel of real estate by reason of a representation by the assessor that the assessment would not be increased since such action is contrary to law. The sole issue is the correct assessment.

Where neither constitutional nor statutory discrimination is involved in a local real property tax appeal, the issue is the true value of the property as of the assessing date. Appellant had burden of proof to establish true value.

Vacant Land—Cost of Development Method—Genola Ventures—Shrewsbury v. Bor. of Shrewsbury—N.J. Tax—(Tax Court of New Jersey, June 18, 1981). Valuation of vacant land using the “cost of development” approach to valuation, which determines value based upon a projected subdivision and development of the vacant land, and sale of the resulting subdivided lots rejected for lack of factual support rendering it speculative and conjectural.

Market data approach rejected for failure to demonstrate adjustments made for differences in time, location, physical and economic factors, and conditions of sale, between the subject and the alleged comparable properties.

Farmland Assessment—Alexander and Ernest Gottdiener v. Tp. of Roxbury—2 N.J. Tax 206—(Tax Court of New Jersey, February 9, 1981). Taxpayer’s 1974 farmland assessment application is barred by the doctrine of collateral estoppel because of holding in prior case that the income requirement for the calendar year 1972 was not met. Taxpayer proofs for years 1975 and 1976 failed to establish that there existed an ongoing annual husbandry operation in which livestock remained on the land for a reasonable period of time.

Farmland Assessment—Woodland—Green Pond Corp. and Green Pond Mountain Corp. v. Rockaway Tp. and Jefferson Tp.—2 N.J. Tax 273—(Tax Court of New Jersey, February 26, 1981). Farmland assessment qualification denied for 555 acres of woodland that was part of 1,000 acre tract of land owned by plaintiff corporations and managed by them as private residential community.

Evidence failed to satisfy statutory income and acreage requirements. Taxpayer failed to demonstrate that primary use of land was agricultural or horticultural.

Operation of a Business from a Residence on Cemetery Lands Subjects Such Property to Real Property Taxes—The Greenwood Cemetery Association of Millville, Inc. v. City of Millville—1 N.J. Tax 408—(Tax Court of New Jersey, July 30, 1980). The Tax Court upheld an assessment for the tax year 1973 against a building on cemetery land from which a business for profit was operated by the caretaker’s wife consisting of the sale of bronze plaques. The Court said that an on-site residence for a cemetery superintendent or caretaker to deter vandalism is part of the cemetery function for the operation and maintenance of cemetery lands and would be exempt from local property taxes. However, when such property is used for private personal gain by the conduct of a profit-making business therefrom, it is not used for the operation and maintenance of cemetery lands and it is therefore not exempt from local property taxes.

Valuation—Reservoir—Hackensack Water Co. v. Borough of Haworth—178 N.J. Super 251, 2 N.J. Tax 303—(App. Div. 1981) The Appellate Division vacated the judgment of the Tax Court which held that the highest and best use of the lands of the utility was for residential lake community and remanded the case back to the Tax Court with instructions. The court held that the evidence did not support the use of the upland property as a residential lake community since it was an integral and essential part of the water supply system which

would continue to be used for the foreseeable future. The court also held that the formula used by the Tax Court for the purpose of evaluating marginal and underwater land and which was based upon an increase in value of uplands for residential use due to their proximity to the lake was inappropriate because it failed to consider other factors such as financial return from the use of property and costs associated with devoting property to its current use.

The court said that it was improper for the borough's expert to include the cost of improvements located outside of the borough. If the best evidence of value by way of specific expertise was not available with regard to the present price that would be paid by a willing buyer to a willing seller of reservoir property for use for water supply utility purposes, the trended original cost methodology dictated an effort to ascertain the original acquisition costs of all company land in the municipality as well as the cost of preparation for use of the land in a reservoir.

The judgment of the Tax Court was vacated and the matter remanded to the Tax Court with instructions. Petition for cert to N.J. Supreme Court denied 87 N.J. 378 (1981).

Valuation—Flood Hazard Regulations—Comparable Sales—Halocarbon Products Corp. v. Bor. of South River—1 N.J. Tax 294—(Tax Court of New Jersey, May 9, 1980). Action to review Middlesex County Board of Taxation judgments regarding valuation of vacant land located in zone impacted by flood hazard regulations mandated by *N.J.S.A. 58:16A-50* and promulgated by the Department of Environmental Protection at *N.J.A.C. 7:13-1.4*. Citing *N.J.S.A. 53:16A-60*, case held, the court cannot ignore the effect that flood hazard regulations have upon the value of real property.

Utilizing the market data approach, the court found the recent sale of the subject property most persuasive as to its value, and taking into account the factor affecting that sale extrapolated a per acre value for the subject.

This decision has been appealed to the Appellate Division of the Superior Court.

Farmland Assessment—Tp. of Jackson v. Felix and Auguste Hamburger—2 N.J. Tax 436—(Tax Court of New Jersey, April 27, 1981). Land around farm structures actively devoted to agricultural use and to no other use, as well as land under farm structures, is included in computing the five-acre minimum requirement under the Farmland Assessment Act, *N.J.S.A. 54:4-23.2*; *54:4-23.5*; *54:4-23.6*.

Farmland Assessment—Application—Hashomer Hatzair, Inc. v. Tp. of East Windsor—1 N.J. Tax 115—176 N.J. Super. 250—(Tax Court of New Jersey, April 21, 1980). The application requirement of *N.J.S.A. 54:4-23.6* for farmland assessment requires actual receipt of the application by the assessor on or before August 1. Mailing of the application prior to August 1 is insufficient even though proper mailing creates a presumption of receipt. The presumption is only of the receipt itself and not of receipt by August 1.

Taxes—True Value—Heller Construction Co. v. City of Newark—1 N.J. Tax 423—(Tax Court of New Jersey, August 6, 1980). Action to review judgment of the Essex County Board of Taxation lowering the 75-78 original assessments on a commercial one-story brick building suitable for super-

market use. The land was under lease to chain supermarket but was not so occupied, although rent was paid for 1975-77.

The sole issue was true value. The court adjusted defendant's expert's comparable sales data downward to reflect a financing arrangement favorable to the buyer.

The court, adopting plaintiff's income approach, computed its own valuation and noted that the accuracy of this result should be tested by the cost approach or market approach. By applying this verification method the court adjusted its income approach computation upward resulting in a reduction of the county board judgment.

Religious Purposes Exemption—Holy Cross Precious Zion Glorious Church of God v. City of Trenton—2 N.J. Tax 352—(Tax Court of New Jersey, March 31, 1981). Religious organization purchased on or about October 13, 1978 a building that had been gutted by fire and embarked on a program of repairing and reconstructing the building for use for religious purposes. Repairs were not completed as of December 31, 1979.

Denial of tax exemption application filed pursuant to *N.J.S.A. 54:4-3.6* affirmed since plaintiff neither: (1) owned the building on or before October 1, 1978; nor (2) did plaintiff actually and exclusively use the building for tax exempt purposes. The timely filing of an "Initial Statement" as required by *N.J.S.A. 54:4-4.4* cannot cure plaintiff's lack of ownership on the assessing date, and repair of a building with the intent to use it upon completion for religious purposes does not qualify as actual and exclusive use pursuant to *N.J.S.A. 54:4-3.6*.

Office Hours for Tax Assessors May Be Regulated by Municipalities—Joseph C. Horner v. The Township Committee of the Township of Ocean et al.—175 N.J. Super. 533—(App. Div. 1980). The Appellate Division affirmed the trial court and held that a municipality, notwithstanding the limited role the municipalities have with respect to assessors, has the power to set reasonable office hours for work. This power can be inferred from the power of the municipality to determine the compensation of assessors. The court so held even though the statutory plan makes it evident that for some purposes assessors must be regarded as municipal officials and for other purposes are State officials. The court said that establishing the hours of an assessor does not cause a preemption of legislative power or conflict with any State law. The court found that the regulation of the assessor's hours by a municipality does not work as an obstacle to carrying out of the assessor's functions as established by the Legislature.

The court in its opinion recognized that in the overall performance of his duties the assessor is undoubtedly an agent of the Legislature. A tax assessor's basic obligation is to determine the full and fair value of each parcel of real property situated in his taxing district. In carrying out his duties, the assessor must comply with certain directions of the county tax board, county tax administrator and the Director of the Division of Taxation.

Freeze Act—Hudson Terrace Apartments v. Bor. of Fort Lee—NJ Tax (Tax Court of New Jersey, April 29, 1981). The term "final judgment" as used in *N.J.S.A. 54:2-43* (Freeze Act) means an unappealed judgment for which the

appeal time has expired. A final judgment freezes the assessment for the two succeeding years.

A taxing district must file a petition of appeal specifically alleging a change in value in order to contravene the Freeze Act. If there is no final judgment for the year prior to the assessment dates of the two ensuing freeze years the taxing district may assess the property notwithstanding the Freeze Act but still must specifically set forth its theory in opposing the taxpayer's application for the Freeze Act.

Valuation—Sanitary Landfill—Inmar Assoc. Inc. v. Edison Tp.—2 N.J. Tax 59—(Tax Court of New Jersey, December 24, 1980). Factors external to a parcel of land, such as zoning ordinances and governmental regulations impact on its value.

Sanitary landfill, at the end of its economic life as an ongoing landfill, was found to have utility in conjunction with contiguous property in its ability to assist in the satisfaction of lot coverage requirements of applicable zoning ordinance.

County tax board judgment was affirmed by reason of insufficient evidence of value presented.

Freeze Act—International Fastener Research Corp. v. Town of Kearny—2 N.J. Tax 494—(Tax Court of New Jersey, June 3, 1981). The Tax Court granted the plaintiff's motion that the Freeze Act was applicable to the tax years 1979 and 1980 with respect to the property in question pursuant to a Tax Court judgment entered for the tax year 1978 based upon the application of the applicable Chapter 123 ratio to the stipulated true value. The 1978 judgment was predicated on a Chapter 123 average ratio of assessment to true value of 49%, whereas the Chapter 123 average ratios for 1979 and 1980 were 60% and 55% respectively. The court held that the exception to the operation of the freeze statute (*N.J.S.A. 54:2-43*) which allows changes in the assessment based on changes in value of the property occurring after the assessment date refers to changes in true value and not changes in the assessment value based on changes in the average ratio promulgated under Chapter 123.

Valuation—Korvettes Home Furnishing Center v. Bor. of Elmwood Park—1 N.J. Tax 287—(Tax Court of New Jersey, May 9, 1980). Action to review Bergen County Board of Taxation judgments for 1973 and 1974. Property consists of a one story warehouse erected on an 11.74 acre tract of land.

The sole issue before the court is the fair market value of the warehouse. The issue is further narrowed to a determination of net fair rental value, all other requisites for the use of an income analysis having been stipulated.

The court determined the net rental value to be \$1.75 per square foot. Based on this finding and the factors stipulated to, the court reduced the assessment.

Valuation—Zoning Appeal from Assessment—Janice H. Levin v. Tp. of Parsippany-Troy Hills—2 N.J. Tax 132—(Tax Court of New Jersey, January 29, 1981). Planned Unit Development type zoning applicable to the property imposed restrictions that precluded the owner from developing it to its highest and best use and affected the value of the property.

Comparable sales of lands encumbered by more traditional zoning must be adjusted to reflect the more restrictive zoning of the subject property in determining value.

Court did not increase assessments in the absence of an appeal by the municipality to the County Board of Taxation.

Tax Search Certificates—*Tp. of Mahwah v. City of Bergen*—N.J. Tax—(Tax Court of New Jersey, May 11, 1981). Tax search certificate did not specifically state that property was subject to roll back tax liability and had been assessed for three years prior to the year in question pursuant to the Farmland Assessment Act of 1964. Tax search certificate contained general rubber-stamped notices concerning grounds of possible tax lien liability.

Held that municipal tax search officer cannot rely upon preprinted, rubber-stamped forms that merely note potential tax liability without specifying the precise character and amount of that liability. In order to place parties covered under *N.J.S.A. 54:5-17* on notice, municipal tax search officers must definitively state the tax status of the subject property in order to effectuate the unequivocal remedial nature of the statute.

General notices, if given effect, would vitiate the legislative scheme intended to favor the principle of security in land titles. To state that property may be subject to various liens and charges, if any, is not sufficient notice.

Correction of Errors Statute—*Michael and Doris Manczak v. Township of Dover*—N.J. Tax—(Tax Court of New Jersey, June 5, 1981). The Tax Court held that the correction of errors statute *N.J.S.A. 54:2-41* could not be used by the taxpayers to correct the assessment of the subject property for the tax years 1977, 1978, 1979 and 1980 because of the assessor's error of including a basement in his assessment while there was no basement in the subject property. The court said that the correction of errors statute cannot be used to bypass the normal appeal procedure. The proper application of the correction of errors statute is to correct clerical, administrative or ministerial actions after the assessor has made the assessment. The mistake here is one where the assessment was based on incorrect data. The assessor's use of incorrect data is not a mistake to be remedied under the correction of errors statute *N.J.S.A. 54:2-41*. The alleged mistake here involves an assessor's opinion or judgment. The taxpayer in this case should have followed the normal appeal procedure. The Tax Court entered a judgement dismissing the complaint.

Farmland Assessment Qualification—*Mason v. Twp. of Wyckoff*—1 N.J. Tax 433—(Tax Court of New Jersey, August 26, 1980). *N.J.S.A. 54:4-23.11* imposes a five acre minimum area requirement for farmland assessment qualification.

Contiguous woodlands and a ravine area not reasonably required for maintaining the cultivated area devoted to horticultural use may not be combined with the cultivated area to comply with the five acre requirement.

Disabled Veterans Exemption—*James R. McTague v. Monroe Tp.*—1 N.J. Tax 66—(Tax Court of New Jersey, October 31, 1980). The "lot of curtilage" exempted from tax under *N.J.S.A. 54:4-3.30* has no specific size, but must be confined to that area of land reasonably related to the dwelling house and reasonably required for the disabled veteran's occupation and enjoyment of the dwelling.

The amount of land that has a reasonable relationship to the dwelling and is reasonably required by the veteran is a factual question to be established in each case by the claimant.

Valuation—Income Approach—Mortgage Equity Technique—Middlesex Builders, Inc. v. Tp. of Old Bridge—1 N.J. Tax 305—(Tax Court of New Jersey, May 9, 1980). Action to review Middlesex County Board of Taxation judgments for 1976, 1977 and 1978 regarding a garden apartment complex consisting of 962 apartments. The mortgage equity technique, as used by the expert for the taxing district, was rejected by the court because of insufficient proof in the record. There was no support in the record for the use of a 9% rate of return.

The income approach was held in this case to be the most persuasive valuation of income producing property. Reviewing the income approach presented by both of the experts, but adopting neither entirely, the court found the true value of the subject property to be \$14,021,900 for 1976 and 1977 and \$13,601,800 for 1978.

Exemption—Park Property—Morris City Park Comm'n v. Tp. of Chester—2 N.J. Tax 426—(Tax Court of New Jersey, April 27, 1981). Park property jointly owned by county and private individuals does not qualify for tax exemption under *N.J.S.A. 54:4-3.3*.

Valuation—Discrimination—Murnick v. City of Asbury Park—2 N.J. Tax 168—(Tax Court of New Jersey, February 3, 1981). In case involving valuation of 15 story apartment property using income approach stabilized 5% vacancy factor better reflected foreseeable rental pattern than did actual vacancies in tax years at issue; expenses reflected by accrual method of accounting better reflected typical pattern than did cost based expense figures; management expense should not have duplicated salary expense attributable to employees performing management functions; and taxing district's expert's use of overall capitalization rate of 9.5% using mortgage equity concept was inadequately supported by accompanying data.

Chapter 123 failed to provide an adequate remedy and the court applied Director's ratio for 1978 to relieve taxpayers from inequitable assessment.

Exemption—Theater Property—City of New Brunswick v. George Street Playhouse, Inc.—2 N.J. Tax 407—(Tax Court of New Jersey, April 20, 1981). Action by city challenging determination of county board of taxation that theater property owned by defendant was exempt from taxation. Court found that statutory requirements for exemption were satisfied by defendant corporation organized exclusively for the moral and mental improvement of men, women and children not conducted for pecuniary profit. Admission fees charged for defendant's theatrical performances and salaries paid to actors and staff did not establish that defendant was a commercial profit oriented enterprise and did not affect its nonprofit status.

Telephone Equipment—New Jersey Bell Telephone Company v. Laurel Springs Bor.—1 N.J. Tax 619—(Tax Court of New Jersey, December 4, 1980). The phrase "used in business" as set forth in *N.J.S.A. 54:4-1* is a term of description referring to the type of property utilized in telephone, telegraph and messenger systems businesses. It applies to all tangible business property owned and held for use; the property does not have to be actually in use.

Telephone equipment owned and held for use by a telephone company, which was installed and partially connected as of January 1, but which did not become fully operable until January 11, was assessable by the municipality where located as of said January 1, under *N.J.S.A. 54:4-1* et seq.

Exemption—Turnpike Property—Tax Court Jurisdiction—N.J. Turnpike Auth. v. Tp. of Monroe—2 N.J. Tax 371—(Tax Court of New Jersey, April 1, 1981). Action seeking real property tax exemption for tax years 1975 through 1978 for property acquired by Turnpike Authority for use in Toms River Expressway Project. Timely appeals were filed for 1975 only. For later years plaintiff urged court to consider claims *nunc pro tunc*.

For 1976, 1977 and 1978 plaintiff did not file appeals with county tax board, relying upon cases holding that the filing of a statement of real property tax exemption, which plaintiff had filed in 1974 and 1977, froze an exemption for three years. Plaintiff's reliance on statement of exemption was unjustified after March 1, 1977, when Supreme Court overruled earlier cases and held that statement of exemption does not freeze exempt status of property. Since plaintiff had ample time following March 1, 1977 to file appeals for 1977 and 1978, court would not assume jurisdiction *nunc pro tunc*. Reliance on exemption statement was justified as of 1976 filing deadline, and as to that year court assumed jurisdiction.

Plaintiff was entitled to tax exemption for 1975 and 1976 pursuant to statute granting exemption for Turnpike property. Property was acquired for Turnpike purposes, and having been so acquired, was on relevant assessment dates, held with present design to devote it to such purposes within a reasonable period of time.

Valuation—Discrimination—Niktan Realty Co., (John L. Bresowitz) v. City of Passaic—1 N.J. Tax 393—(Tax Court of New Jersey, June 30, 1980). The Tax Court found for the plaintiffs and allowed a reduction in the assessment on the property in question for the years 1975 through 1978. The Court found that the evidence as to the valuation of the property presented by the plaintiff was more credible than that presented by the defendant. The use of the market value approach was eliminated by the Court because the sale of the property in October 1978, which was relied upon, was not at arms' length. The indispensable component of any sale in economic terms is a shift in the risks and benefits of ownership. That component is missing from the October 1978 sale. The plaintiff retained the economic risk of ownership while parting with the legal title to the property. The Court, therefore, adopted as the measure of the true value of the property in question the economic approach utilized by the plaintiff's expert.

The Court found that plaintiff was entitled to discrimination relief in this case. It said that where a taxpayer's property is assessed at a ratio to true value substantially higher than the common level of assessments, or if there is no such common level, substantially higher than the average ratio determined by the Director, then such taxpayer is ordinarily entitled to a reduction of his assessment down to the valuation resulting from application of the Director's ratio to the true value of the property. The Court found that no common level existed in the City of Passaic during the years 1975 through 1977. For these years the Court used the average of the Director's average ratio for the 3 years in question to arrive at the assessable value of the property in question.

The Court also found that discrimination relief from the assessments on the subject property was appropriate for 1978 under *N.J.S.A. 54:2-40.4* since the common level range deviated by more than 15% from the average ratio for the taxing district. The Court found the assessment on the subject property exceeded the limits of the common level range and accordingly the assessment for 1978 was reduced.

Prejudgment Interest—9W Contractors, Inc. v. Englewood Cliffs, Faust v. Englewood Cliffs—1 N.J. Tax 465, 173 N.J. Super 603—(Tax Court of New Jersey, September 17, 1980). Neither “entire controversy doctrine” nor laches defeat taxpayer’s claim for prejudgment interest in these circumstances.

Taxpayer is entitled to prejudgment interest pursuant to *N.J.S.A. 54:3-27* and *N.J.S.A. 54:3-27.2* on excess taxes paid in 1977, but is not entitled to interest for pre-1977 excess tax payments under any of the grounds alleged.

Vacation of Order of Suppression—Off Shore Facilities Corp. v. City of Atlantic City—2 N.J. Tax 258—(Tax Court of New Jersey, February 25, 1981). Public interest was better served by permitting city to present a defense to taxpayer’s action where time delay did not prejudice taxpayer and counsel’s conduct consisted of ignoring taxpayer’s attorney’s requests for answers to interrogatories and delaying eight months in moving for vacation of suppression order. Order vacating Order of Suppression was granted on condition that full and complete answers to interrogatories be supplied and the attorneys pay out of their own funds, not to be reimbursed by the city, the sum of \$1,000 to be used to pay the reinstatement fee, taxpayer’s counsel fee with regard to this matter, and the balance, if any, to be retained by the Clerk for the benefit of the State.

Rebate—Timeliness of Petition—Appeal—Bor. of Paramus v. City of Bergen—1 N.J. Tax 126—(Tax Court of New Jersey, June 12, 1980). Municipality claiming rebate under *N.J.S.A. 54:4-5* must present its claim to the County Board of Taxation in sufficient time to permit implementation of rebate, if allowed, in the Table of Aggregates for year rebate is sought.

Time for appeal to Tax Court of denial of rebate claimed begins running upon either a judgment denying the application by the County Board of Taxation or failure to include rebate upon the adoption of the Table of Aggregates, whichever occurs first.

Capitalization of Income—Rent Control—Discrimination—Parsippany Hills Assoc. v. Tp. of Parsippany-Troy Hills—1 N.J. Tax 120—(Tax Court of New Jersey, May 29, 1980). Action to review judgment of Morris County Board of Taxation affirming 1975-78 assessments on garden apartment complex. Capitalization of income is most appropriate approach in valuing income-producing property. Rent control has depressed the value of subject in comparison with other properties in township. When subject is assessed at 85% of true value and common level of assessments in township is 61.21%, taxpayer is entitled to application of common level. Average ratio of 59% should be applied pursuant to level. Average ratio of 59% should be applied pursuant to level. Average ratio of 59% should be applied pursuant to **N.J.S.A. 54:1-35a** for the 1978 tax year.

Exempt Property—Perth Amboy General Hospital v. Perth Amboy—176 N.J. Super. 307 (App. Div., 1980). The Appellate Division held that: (1) condominium units located one and one-half miles from hospital, and used to house resident and interim physicians and their families, were actually and exclusively used for hospital purposes; (2) each condominium unit for tax purposes was an exclusive and separate unit; and (3) six properties in immediate vicinity of hospital were entitled to exemptions, though some of the uses were transitory in connection with an expansion program.

Valuation—Joseph and Phyllis Petrizzo v. Bor. of Edgewater—2 N.J. Tax 197—(Tax Court of New Jersey, Feb. 9, 1981). Income approach used to value older multifamily four story walkup apartment property.

Taxpayer's attempt to develop a capitalization rate by use of mortgage equity band of investment concept not supported by record. Interest rate information should be found in the locality and not from the entire nation.

Sale of subject property held unreliable for valuation purposes by virtue of the favorable terms of the transaction.

Farmland Assessment—Woodland—Crop Land Harvested—Pinson v. Tp. of Bernards—1 N.J. Tax 351—(Tax Court of New Jersey, May 29, 1980). Action to review Somerset County Board of Taxation judgment finding the taxpayer's land to be crop land harvested and not, as contended by the taxpayer, woodland. The parties agreed that the subject lots met all of the statutory requirements for farmland assessments pursuant to *N.J.S.A. 54:4-23.2 et seq.* and that the only issue was the value to be ascribed to the land pursuant to *N.J.S.A. 54:4-23.7*.

Based on the uncontroverted testimony of the taxpayer that there was no cultivation of trees, and the natural growth of trees had no commercial value since the trees were too soft, and that in the tax year at issue, 1978, the taxpayer cut two cords of wood for firewood and approximately 40 cedar trees, which were given to the municipality of Basking Ridge, the court concluded that the subject lots did not fit any classification but woodland under any theory.

Farmland Assessment Rollback—Fred & Vondelle Plushanski v. Union Tp.—1 N.J. Tax 520, 176 N.J. Super 626—(Tax Court of New Jersey, September 29, 1980). Action to review assessor's determination of nonfarmland value used in calculation of the rollback tax assessment as set forth in *N.J.S.A. 54:4-23.8*.

The court accepted the assessor's use of the homesite valuation approach in determining the nonfarmland assessment of undeveloped land for the year of change in use and the two immediately preceding years.

The court concluded that the date of valuation for rollback assessments was not the date of change in use, but was the October 1st assessing date.

The court rejected discrimination relief because insufficient evidence was presented of nonfarmland value of the homesites and the level of assessment or ratio applicable in the municipality for the assessing dates in question.

Farmland—Taxes—Plushanski v. Union Tp.—(Tax Court of New Jersey, December 12, 1980)—Inasmuch as the homesite valuation approach is a proper approach for the valuation of rural farmland in the process of development and was used to value all similar property in the municipality, it was properly used here in allocating the assessment on the entire parcel to the portion of the parcel undergoing the change in use.

The proper rollback, assessment for the year of change in use is based on a valuation and assessment of the property as of the assessing date, not as of the date of change of use.

Taxes—Valuation—RCA Corp. v. East Windsor—1 N.J. Tax 481—(Tax Court of New Jersey, September 18, 1980). This case concerned a local

property tax matter involving the valuation of land and buildings devoted to research and development of highly specialized technological products.

The most important criteria in the market approach to land value here was the size, zoning requirements and availability of utilities. Geographic location of comparable properties was less significant in this matter.

A reduction in value of improvements for functional obsolescence was warranted by virtue of obsolete structural features. A reduction for economic obsolescence was not justified due to lack of evidence demonstrating the constancy of the alleged economic burdens.

Valuation—Discrimination—RMP Holding Co. and Barto v. City of Passaic—1 N.J. Tax 359—(Tax Court of New Jersey, May 29, 1980). Taxpayer and municipality sought review of assessments on apartment building. Sale of subject property during year in issue under all the facts of the case was the best evidence of the property's true value.

Assessor's selection of sinking fund approach in determining recapture component in capitalization approach was inappropriate in this case.

Assessor's assessment practices coupled with director's Sales Ratio and Deviation Studies demonstrated planlessness and absence of any common level of assessment in the defendant municipality.

Presumption of Correctness—Rothman v. City of Hackensack—1 N.J. Tax 438—(Tax Court of New Jersey, August 26, 1980). Taxpayer did not overcome the presumption of correctness accorded to county tax board judgments with sufficient competent evidence. Property is to be assessed in its condition as of October 1 of the pretax year, and a deed recorded in resolution of a boundary dispute after the assessing date will not affect the area of the property to be assessed.

A notice of appeal has been filed with the Appellate Division in this case.

Exempt Property—Payment in Lieu of Taxes—Rutgers, The State University v. Piscataway Township—1 N.J. Tax 164—(Tax Court of New Jersey, July 10, 1980). The Tax Court held that the Rutgers University property consisting of the Athletic Center and the Ecological Preserve and Natural Teaching Area located in Piscataway Township is the equivalent of State property and is entitled to tax exemption for 1978 pursuant to *N.J.S.A. 54:4-3.3*. Such properties come within the scope of the provisions of Chapter 272 P.L. of 1977 (*N.J.S.A. 54:4-2.2a*) which involves the payment in lieu of tax provisions for State owned property within the municipality. The judgment also directs the assessor of Piscataway Township to comply with *N.J.S.A. 54:2-2.2a et seq.* by sending a statement of the 1978 taxable value assessments of the Rutgers properties to the Director of the Division of Taxation to determine liability for in lieu of property taxes.

The court also held that the treatment under different statutory provisions of a taxpayer's lands would not be inconsistent or uncertain as alleged by the defendant, but rather would be entirely consistent with the constitutional standard that property shall be assessed according to its use rather than its ownership.

The Court also held that since the Piscataway properties are fully part of Rutgers University, the Piscataway properties need not "abut" the central campus. The Piscataway properties come within the express language of *N.J.S.A. 54:4-2.2a*.

Factual Support Required for Claim of Unconstitutional Discrimination of N.J.S.A. 46:8B-19 Assessing Separately each unit of Condominium Property—Freeze Act—Lydia Safane et al. v. Borough of Cliffside Park—(Tax Court of New Jersey, November 1980). The Tax Court held that the Freeze Act (*N.J.S.A. 54:2-43*) provides that a final judgment rendered by the Tax Court involving real property assessments shall be binding on the municipality for the assessment year in issue and for two succeeding years. There was before the court the 1975, 1976 and 1977 assessments. The court refused to render an advisory opinion sought by plaintiffs as to the effect of the Freeze Act (*N.J.S.A. 54:2-43*) in the event the complaints for the 1976 and 1977 tax years were withdrawn. The question of the freeze act application is pre-mature since there was no 1975 judgment.

The court also held that the Tax Court is a constitutionally authorized court and has the judicial power to pass upon the constitutionality of a statute which is properly within the sphere of the Tax Court's subject matter jurisdiction.

The court also denied plaintiffs motion of the unconstitutionality of *N.J.S.A. 46:8B-19*, provided that each unit of condominium property shall be assessed separately as a single parcel. Plaintiffs claim a violation of the equal protection clause of the Fourteenth Amendment to the United States Constitution and Article VIII, par. 1, sec. 1 (the uniformity clause), of the New Jersey Constitution because of a deletion on January 25, 1975 of a provision in the original act that aggregate assessment of all the units cannot exceed the assessment which could otherwise have been made against such condominium property as a single property. Plaintiffs contend that the removal of the limitation on unit assessments so that they can now exceed an assessment for the condominium property as a single property, renders the remainder of the original text unconstitutional on the basis that it creates an unreasonable classification and an unconstitutional discriminatory effect in its application adverse to condominium ownership. It is claimed that condominium units are now classified with single family detached dwellings in contrast with cooperative apartment buildings which are assessed at a much lower rate. The court held that it will not take judicial notice of plaintiffs' suggestion that cooperative owners and homeowners are receiving favorable treatment by virtue of a provision in an act regulating condominiums. The court said that an equal protection issue does not arise merely through an assertion that someone else was dealt with differently. Plaintiffs must submit factual proof to support their claim. Since plaintiffs have not supported their theory of unconstitutional discriminatory effect their motion of unreasonable discrimination was denied.

Review of County Equalization Table—Filing Time Limit—City of Salem v. Salem County Board of Taxation—1 N.J. Tax 642—(Tax Court of New Jersey, August 29, 1980). The Tax Court's policy of strict application of the statute of limitations to the filing of the types of appeals as referred to in *Horrobin v. Director*, 1 N.J. Tax 213, 172 N.J. Super. 173, (Tax Ct. 1979) and *Prospect Hill Apts. v. Boro of Flemington*, 1 N.J. Tax 224, 172 N.J. Super. 245 (Tax Ct. 1979), applies equally as well to appeals from county equalization tables.

Exemption from Local Property Taxation—Buildings—The Salvation Army v. Alexandria Tp.—2 N.J. Tax 292—(Tax Court of New Jersey, March 2, 1981). Where the taxpayer used its land for hiking trails, campsites and

instructional farming activity, an exemption of five acres per camp building was warranted under *N.J.S.A. 54:4-3.6* since the land was necessary for the fair enjoyment of the buildings. However, permanent tent platforms were not buildings within the meaning of the statute for the purpose of qualifying additional five acre exemptions.

Widow of Disabled Veteran with a Dower Interest and as Personal Representative of the Estate for two minor children qualifies as legal owner of dwelling property and for tax exemption under N.J.S.A. 54:4-3.30(b)—Minnie Sheppard v. Willingboro Township—1 N.J. Tax 530, 176 N.J. Super 637—(Tax Court of New Jersey, September 30, 1980)—The Tax Court held that a widow of a one hundred percent permanently disabled veteran who occupied the same dwelling house which was devised by will to the deceased veteran's two minor children was entitled to tax exemption for such property pursuant to *N.J.S.A. 54:4-3.30(b)*. The Court held that the widow qualified as legal owner of the property because of her dower interest in the subject property and because of her power over the title of the remainder, as personal representative of the estate for two minor children. To qualify for the tax exemption, the claimant widow of the deceased veteran had to meet four requirements under the statute. The only issue in this case was whether the widow met the legal ownership requirement.

The Court held that the widow's dower interest in the subject property of "1 full and equal half part" for the term of her natural life, give her rights which are the same as a legal owner of that interest. In addition, as administrator c.t.a. of the veteran's estate, under *N.J.S.A. 3A:2A-55* she has the same power over the title to property of the estate as an absolute owner would have, however it is as trustee for the benefit of creditors, if any, and thereafter for others interested in the estate which in this case are the infant children of the decedent. During her tenure as personal representative of the estate and so long as the estate is the owner of the dwelling, the widow plaintiff, having power over the title, has legal title to that portion conveyed to the children and the children own the equitable title. Thus plaintiff, has sufficient title to qualify as the legal owner of the subject property within the meaning of *N.J.S.A. 54:4-3.30(b)* and therefore she has met all the requirements entitling the property to tax exemption.

Exemption—Social Fraternities—Sigma Phi Epsilon et al v. City of Hoboken—1 N.J. Tax 607—(Tax Court of New Jersey, November 12, 1980). Action to review Hudson County Board of Taxation's denial of exempt status to properties owned by social fraternities located at Stevens Institute of Technology.

The Court concluded that plaintiffs were not entitled to an exemption under *N.J.S.A. 54:4-3.26* as fraternities "organized and operated in substantial part for charitable or educational purposes." Plaintiffs' alleged educational and charitable activities were occasional, spasmodic and clearly incidental and subordinate to the primary purposes of providing living accommodations in a congenial social environment for its members.

Farmland Assessment—Freeze Act—Norman L. Sirota v. Tp. of Howell—1 N.J. Tax 280—(Tax Court of New Jersey, June 9, 1980). Taxpayer's property qualified for farmland assessment for the years 1973, 1974 and 1975. The Division of Tax Appeals found the value for the year 1973 and the taxpayer

sought to apply *N.J.S.A. 54:2-43* to freeze the 1973 value for the years 1974 and 1975. Although the Freeze Act does not apply to freeze the farmland qualification, if property has already qualified for farmland assessment in 1973, 1974 and 1975 then the Division of Tax Appeals "value" for 1973 will be applied to 1974 and 1975 absent changes in the value of the property occurring after the assessment date or a complete revaluation of all real property in the taxing district.

Freeze Act Prevents Increasing Land Value in 1977 Where Appeal in 1976 Allowed Reduction in Value of Improvements—Township of Springfield v. Irwin Weinberg and Yale Manoff—178 N.J. Super 83—(App. Div. 1981)—The Appellate Division affirmed the judgment of the former Division of Tax Appeals that the Freeze Act applied to a 1977 increase in the land value of the subject property over the 1976 assessment. The defendants-respondents had purchased the property on which was a 2 family residence and sought to convert the property to a commercial use. The two-family residence was unoccupied and was subsequently gutted. In 1976 the County Board reduced the assessment on the building. In 1977 the Township sought to increase the land assessment to a higher level value applicable to commercial use. The court held that the Freeze Act (*N.J.S.A. 54:3-26*) prevented a change in the assessment for 2 assessment years succeeding the assessment year, except as to changes in value of the property occurring after the assessment date. The court held that the County Board's judgment with respect to its judgment on the 1976 assessment was entitled to Freeze Act protection in all respects where one component, even if not both of the total assessments is determined by the county board upon an adjudication on the merits. The assessment of real property is, despite its assignment of separate land and building values, essentially a unitary concept pertaining to total true value for purposes of an *ad valorem* tax. What is ultimately at stake at both the municipality and the taxpayer is the number of total tax dollars a single piece of real property, improved or unimproved is accountable for. The Court held that the county board judgment applied to the total assessment for 1976 and the Township could not in 1977 increase the total assessment simply by increasing the undisputed component which is the assessment on the land.

NOTE: The functions of the Division of Tax Appeals were by the 1979 amendment (L. 1979, c. 114 effective July 1, 1979), transferred to the Tax Court, created by *N.J.S.A. 2A:3A-1 et seq.* (L. 1978, c. 33 approved June 13, 1978).

Valuation—Square Circle Sportsmen of Camden City, Inc. v. Bor. of Gibbsboro—1 N.J. Tax 337—(Tax Court of New Jersey, May 29, 1980). Defendant's method of calculating original reproduction costs and depreciation rate following the Real Property Appraisal Manual for New Jersey Assessors found to be more accurate and persuasive than plaintiff's evidence, which contained no proofs to support his per square foot values. Plaintiff did not submit proof to support his claim of a high physical, functional and economic depreciation factor.

After analyzing the proofs, the court found that the original land assessment was too high while the original improvement assessment was too low. The court's total assessment reflects a reduction from the total original assessment.

Valuation—Stanford Enterprises v. City of East Orange—1 N.J. Tax 317—(Tax Court of New Jersey, May 22, 1980). The opinion of taxpayer's appraisal expert based only upon sales that were subsequent and remote to assessment date was insufficient to rebut the presumptive correctness of the county tax board's judgment.

Exemption—Faculty Residence—The Trustees of the Stevens Institute of Technology v. City of Hoboken—1 N.J. Tax 598—(Tax Court of New Jersey, November 10, 1980). Plaintiff claimed exemption with respect to property used as a residence by the school treasurer and his family. The Hudson County Board of Taxation denied the claim for 1978, but allowed it for 1979.

The Court found that the monthly rental paid by the treasurer to plaintiff was substantially less than the fair rental value of the premises and that plaintiff actually sustained a loss on the employee's occupancy. The primary purpose of the rental arrangement was the mutual desire of plaintiff and the treasurer that the latter live on campus, thereby increasing the treasurer's availability to the faculty and other officials of the institution and relieving the employee of a burdensome daily trip from his home in Marlboro Township to Hoboken. The Court concluded that the premises in question were entitled to exemption under *N.J.S.A.* 54:3.6 for 1978 and 1979 as property used for educational purposes.

Exemption—Social Fraternities—The Trustees of the Stevens Institute of Technology v. City of Hoboken—1 N.J. Tax 602—(Tax Court of New Jersey, November 12, 1980). Action to review Hudson County Board of Taxation's denial of plaintiff's exemption claim with respect to campus properties leased to certain social fraternities.

The Court concluded that plaintiff was not entitled to an exemption under *N.J.S.A.* 54:4-3.26 because the lessee fraternities did not "have legal or beneficial ownership of such property" within the meaning of the statute.

Plaintiff's alternative claim that the properties were used as student dormitories and were therefore exempt under *N.J.S.A.* 54:4-3.6 was denied on the ground that plaintiff had no control over the assignment of living accommodations.

Timeliness of Filing—Sun Life Assurance Co. of Canada v. City of Orange—2 N.J. Tax 25—(Tax Court of New Jersey, December 24, 1980). The requirements of timely filing is a jurisdictional prerequisite and tolling the statute of limitations would not serve the underlying purpose of *N.J.S.A.* 54:2-39.

Parties may not grant jurisdiction by consent in case of untimely filing.

Discrimination—Tompkins Tidewater Terminal v. Town of Kearny—1 N.J. Tax 590—(Tax Court of New Jersey, November 5, 1980). Averaging of Director's ratios of prior years in order to arrive at a common level of assessment for the year in question was within the discretion of the trial judge.

For any year for which Chapter 123 of the Laws of 1973 is applicable (there, 1978) the average ratio as provided by Chapter 123 must be applied in correcting discriminatory assessments.

Excludable Sale from table of equalized valuation—Union Township v. Director, Division of Taxation—1 N.J. Tax 15, 176 N.J. Super 239—(Tax Court

of New Jersey, January 30, 1980)—The Tax Court held that in the Director's determination of equalized valuations the allocation of the sale price for land and equipment set forth by the parties in the deed cannot be ignored; the sale of the truck depot falls within category 23 of the director's nonusable deed transactions and was properly excluded from his study of the assessment practices in the township.

The director's use of a class 2 ratio in the absence of a class 4 ratio is unquestionably reasonable and is sustained.

Valuation—Discrimination—Otto Venino, Jr. and Thomas M. Venino v. Borough of Carlstadt—1 N.J. Tax 172—(Tax Court of New Jersey, August 11, 1980.) The Tax Court affirmed the assessment of \$415,500 on the property in question for the years 1974 through 1978. The land in question is subject to the jurisdiction of the Hackensack Meadowlands Development Commission (HMDC) and is located in a HMDC zone known as island residential (IR4) which requires development by the owner of at least 80% (approximately 1000 acres) of the lands located in the IR zone. The land in question contains 16.64 acres of unfilled meadowlands. The Court in affirming the assessment relied upon evidence presented by the defendant on the sale of a 10.02 acre tract of neighboring unfilled meadowland in the IR 4 zone. The Court said that evidence of comparable sales is effective in determining value only where there is a substantial similarity between the properties so as to admit of reasonable comparison. The taxpayers mistakenly claimed that because their tract cannot be developed independently of the balance of the land in the Island Zone, it cannot be sold independently and must therefore be valued as part of a larger parcel. The Court disagreed and said that this land can be developed and sold as is and that while zoning is a factor to be considered in the true value equation, it is quite apparent that the zoning limitation of this subject tract has had little or no impact on its value.

As to the issue of whether plaintiffs were entitled to discrimination relief, the Court found no common level existed during the tax years 1974 through 1977. However, the Court said that a finding that no common level existed does not ipso facto entitle a taxpayer to a ratio judgment. To obtain such relief a taxpayer must be taxed at a substantially higher rate than the Director's average ratio. The taxpayer in this case has not been taxed at a ratio of assessment to true value substantially higher than the Director's average ratio and accordingly is not entitled to discriminatory relief.

The Court also found that for the year 1978 the application of the average ratio pursuant to *N.J.S.A. 54:2-40.4* is not warranted. Utilizing the unweighted, unclassified arithmetic average as of October 1, 1977, the ratio of assessment to true value was between the upper and lower limits for 1978 and did not exceed these limits. Therefore taxpayer was not entitled to discriminatory relief for 1978.

Taxes—Valuation—Joseph Warren v. Tp. of Jackson—1 N.J. Tax 536—(Tax Court of New Jersey, September 30, 1980). When using the market data approach to valuation, comparable sales must be considered with regard to time of sale, location of property, physical characteristics of the property and terms and conditions of sale, and the failure to do so will result in the court's not having substantial, competent and credible evidence to make a finding of value.

A trustee holding title to the property for persons otherwise entitled to a senior citizen deduction has the right to claim the deduction against the taxes assessed against such real property.

Cemeteries—Exemptions—Washington Cemetery Assoc. and Degel Habonim Cemetery Assoc. v. Tp. of S. Brunswick—1 N.J. Tax 157—(Tax Court of New Jersey, June 26, 1980). Actions to review judgments of Middlesex County Board of Taxation, which held two buildings owned by plaintiff cemetery companies were not exempt from local property taxation.

Analogizing to the language in *N.J.S.A. 54:4-3.6*, which provides exemption for buildings "actually used" for certain tax exempt purposes enumerated therein, and the decisional law construing that provision, the Court concluded that buildings provided superintendent and laborers and land upon which they were situated were reasonably designed for the efficient functioning of the cemeteries and were "used for the operation and maintenance of lands" dedicated for cemetery purposes and therefore exempt from local property taxation pursuant to *N.J.S.A. 8A:5-10*.

Valuation—Wayne Mall Inc. v. Tp. of Wayne—2 N.J. Tax 1—(Tax Court of New Jersey, July 22, 1980). Local property tax law required the valuation of entire shopping center property, not the valuation of the owner's title. Where neither party introduced evidence of the income of the car wash, the cost approach to value was used.

Constitutional Law—Tax Court—Ferdinand Welsbrod et al v. Tp. of Springfield—1 N.J. Tax 583—(Tax Court of New Jersey, October 29, 1980). The Tax Court has the judicial power to pass upon the constitutionality of a statute where the statute is properly within the sphere of the Tax Court's subject matter jurisdiction.

Valuation—Discrimination—Whippany Assoc. and Marine Midland Realty Credit Corp. v Tp. of Hanover—1 N.J. Tax 325—(Tax Court of New Jersey, May 29, 1980). Review of judgment of Morris County Board of Taxation affirming assessments on industrial property. Sale of subject by a bank that took title in lieu of foreclosure is not a reliable indicator of value. Reproduction cost less depreciation is most appropriate approach in valuing subject. Due to its poor physical condition the subject property did not increase in value at the same rate as other properties in the township. Since subject is being taxed at a much higher rate than other properties in township, taxpayer is entitled to relief from discrimination. Ratio based on common level of all taxable real property will be applied to true value.

Untimely Filing of Counterclaim—Curtiss-Wright Corp. v. Bor. of Wood-Ridge—2 N.J. Tax 143—(Tax Court of New Jersey, January 29, 1981). Where taxing district made motion under R. 4:7-4 and R. 8:3-2 to file untimely counterclaim in response to a timely field direct complaint to the Tax Court, R. 8:2(c), on grounds of excusable neglect, estoppel and the tolling of the statute of limitations, tax court held that because in this case the counterclaim addressed the same issues as the complaint, the counterclaim would not be regarded as a new cause of action and no prejudice to the taxpayer would result from permitting its filing to avoid manifest injustice.

Statute of Limitations—Riteway Rentals, Inc. v. Director, Div. of Motor Vehicles—2 N.J. Tax 117—(Tax Court of New Jersey, January 14, 1981). Taxpayer's refund claims pursuant to the Motor Fuels Use Tax Act were denied by the Division of Motor Vehicles. Taxpayer appealed to the Division of Tax Appeals 68 days after denial of some of its claims and 73 days after denial of its other claims.

The legislature did not intend the more liberal statute of limitations contained in the Tax Court statute to apply retroactively to all actions pending in the Division of Tax Appeals, which were transferred to the Tax Court. A 30-day statute of limitations applied instead of a 90-day statute of limitations, and taxpayer's complaint was dismissed for failure to file within the statutory time.

SALES TAX

Repair Services For Aircraft Performed In New Jersey Shipped By Plaintiff To Out-Of-State Customers Is Subject To Sales Tax Assessment For The Period August 12, 1971 to June 30, 1973—Airwork Service Division of Pacific Airmotive Corporation v. Director, Division of Taxation—2 NJ TAX 329 (Tax Court of New Jersey, March 27, 1981). The Tax Court held that repair services performed on aircraft engines in this State which plaintiffs shipped to its customers out-of-state was subject to sales tax assessment for the period of August 12, 1971 to June 30, 1973. Defendant's motion for summary judgment was granted with respect to all issues except the duplicative taxation aspect of the commerce clause of the United States Constitution, and with respect to which the defendant's motion was denied. As to the issue of the duplicative taxation aspect of the commerce clause, the parties will be given an opportunity to submit proofs. However, the plaintiff bears the burden of proof with respect to this issue.

The court held that the defendant has the power to assess taxes under *N.J.S.A. 54:32B-24* independent of the requirement to adopt rules and regulations. A change in the position of the Director with respect to subjecting to tax repair services performed in New Jersey for out-of-state customers was published in a late 1973 issue of the *State Tax News*. However, the assessment which covers a prior period did not antedate the Division of Tax Appeals decision in the *Fisher-Stevens* case (August 12, 1971) which held that all sales of direct mailing services performed in New Jersey on mail to out-of-state addresses were subject to tax. (Affirmed by the App. Div. 1972, 121 NJ Super 513) An amendment to *N.J.S.A. 54:32B-3(b)(2)* was made in 1977, by c.54 P.L. 1977 (approved April 5, 1977) to exempt from sales tax services performed on tangible personal property which is delivered to the purchaser outside New Jersey for use outside this state.

The court also held that defendant's failure to comply with the notice and hearing requirements of the Administrative Procedure Act with respect to rule-making did not deprive plaintiff of due process, nor did its alleged detrimental reliance upon defendant's earlier position that the disputed transaction were non-taxable estop defendant from assessing and collecting the tax.

The court also held that there was no violation of either the due process or equal protection clauses of the United States Constitution.

The court in determining whether the interstate commerce clause of the United States Constitution was violated followed the United States Supreme Court decision in *Complete Auto Transit Inc. v. Brady*, 430 U.S. 274 (1977) which ruled that a state tax is not an unconstitutional burden upon interstate

commerce if (1) there is a sufficient nexus with the state to justify the tax; (2) the tax is fairly related to the benefits provided by the state to the taxpayer; (3) the tax does not discriminate against interstate commerce and (4) the tax is fairly apportioned to local activities. The court held that the first three tests were satisfied. The fourth test which is to avoid multiple taxation of the same transaction by two or more states requires presentation of proofs by the parties. The plaintiff will bear the burden of proof with respect to this issue.

NOTE: Amendments to the Sales and Use Tax Act was made by c. 54 P.L. 1977 (approved April 5, 1977) provides that services otherwise taxable under *N.J.S.A. 54:32B-3(b)(1)* and (2) are not subject to tax where the tangible personal property upon which the services were performed is delivered to the purchaser outside this State for use outside this State.

Repair Services To Buses Exempt From Tax—Body-Rite Repair Company, Inc. v. Director, Division of Taxation—and Peter Picardi t/a M&P Sales Co. v. Director, Division of Taxation, 178 N.J. Super. 263 (App. Div. 1981). The Appellate Division reversed the Division of Tax Appeals and held that appellants are not liable for assessment of sales tax for repair services on motor buses which provide transportation of persons. The court held that it was the intention of the legislature to include repair services in the exemption provided for in *N.J.S.A. 54:32B-8(cc)*. The court said that the legislative intent of *N.J.S.A. 54:32B-8* and of cognate enactments is clear, that is, to subsidize public transportation and specifically, to relieve it of the burden of the sales tax. Subsection 8(cc) provides for an exemption from tax of sales of buses for public passenger transportation, including repair and replacement parts therefor to bus companies whose rates are regulated by the Interstate Commerce Commission or the Board of Public Utilities. A dissenting opinion was filed based upon the reasoning in the case of *Rockland Coaches, Inc. v. Director, Division of Taxation*, Division of Tax Appeals (No. S.T. 435-77) October 10, 1979.

NOTE: Chapter 33 P.L. 1978 (approved June 13, 1978) establishes a Tax Court and abolishes the Division of Tax Appeals.

NOTE: Chapter 105 P.L. 1980 (approved September 11, 1980) renumbers *N.J.S.A. 54:32B-8(cc)* to *N.J.S.A. 54:32B-8.28*.

Business Personal Property Tax—Bulk Sale Transfer Not Limited To Definition In Uniform Commercial Code—Frank L. Bunting v. Director, Division of Taxation—1 N.J. Tax 189, 176 N.J. Super. 262—(Tax Court of New Jersey, August 27, 1980.) The Tax Court affirmed the Assessments of the Director of the Division of Taxation for Sales Tax and Business Personal Property Tax against the plaintiff for failure to give notice of the sale of certain business equipment under the bulk sale provisions of both these statutes. (*N.J.S.A. 54:32B-22(c)* and *N.J.S.A. 54:11-15*). The Court held that the definition of a bulk transfer was not limited to the definition contained in the Uniform Commercial Code, Title 12A of the Revised Statutes of New Jersey. Accordingly, the plaintiff was subjected to personal liability upon the failure to give notice to the Director, that the bulk transfer of equipment not in the ordinary course of transferor's business was made even though without the transfer of any inventory. The Court held that a purchaser of all or part of a business who fails to notify the Director of the purchaser's acquisition thereof assumes the

obligation of the taxpayer. This would encompass the sale of equipment, inventory, real property, goodwill or any other such business asset. The notification provisions in both statutes is more encompassing than the term bulk transfer as used in the Uniform Commercial Code.

The Court said there is no apparent limitation on the dollar amount of delinquent tax liability that may be assumed by the purchaser of a business if he fails to properly notify the Director of the Division of Taxation of an impending bulk sale. A purchaser may, therefore, assume personal liability for the seller's delinquent taxes in excess of the price he pays for the business assets.

No Set-Off of Sales Tax Allowed on Unpaid Installments For Repossessed Property Sold Under An Installment Sales Agreement—Commercial Refrigeration & Fixtures Co., Inc. v. Director, Division of Taxation—2 NJ Tax 415 (Tax Court of New Jersey, April 23, 1981.) The Tax Court held that plaintiff may not set-off against current sales tax payments, the sales tax remitted on repossessed tangible personal property sold pursuant to an installment sales agreement. The Court said that the Director has not adopted any rule permitting the payment of sales tax upon the collection of installment payments. Therefore, sales tax on an installment sale must be collected all at once even though the sales price is collected over a period of time. In order to obtain a refund of the sales tax remitted on the unpaid installment sales price, the refund procedure must be followed within the 2 year statutory period. (See *N.J.S.A. 54:32B-12(c)* and *20(a)*). Since the plaintiff did not follow the refund procedure within the 2 year statutory period, the defendant's motion for summary judgment was granted.

Exemption Under N.J.S.A. 54:32B-8(x) Applies To Transportation Equipment Rentals Within Trucking Trade And Not To Deliver A Business's Own Goods To Its Customers—Container Ring Co., Inc., Plyfiber Container Corp., and Eastern Steel Barrel Corp. v. Director, Division of Taxation—(App Div 1981) (unreported). The Appellate Division affirmed the Tax Court which upheld an assessment against the plaintiffs and denied their refund claim for exemption from sales tax under *N.J.S.A. 54:32B-8(x)*. It was held that this section in the Sales and Use Tax Act was meant to exempt rentals of transportation equipment within the trucking trade and did not include a business, such as in this case, utilizing leased transportation equipment to deliver its own goods.

The Appellate Court noted that plaintiffs are not engaged in a regular trade or business involving carriage of freight. The movement of their personal property is incidental to their business but it is not in itself their business. Petition for cert to NJ Supreme Court denied 87 N.J. 416 (1981).

Exemption Under N.J.S.A. 54:32B-8(x) Applies To Transportation Equipment Rentals Within Trucking Trade And Not To Deliver A Business's Own Goods To Its Customers—Container Ring Co., Inc., Plyfiber Container Corp., and Eastern Steel Barrel Corp. v. Director, Division of Taxation—1 N.J. Tax 203—(Tax Court of New Jersey, August 29, 1980.)—The Tax Court upheld an assessment against the plaintiffs and the denial of their refund claim for exemption from sales tax under *N.J.S.A. 54:32B-8(x)*. The Court held that this section in the Sales and Use Tax Act was meant to exempt rentals of transportation equipment within the trucking trade and did not include a

business, such as in this case, utilizing leased transportation equipment to deliver its own goods.

The Court pointed out that in order for the rental of trucks to be exempt transactions under *N.J.S.A. 54:32B-8(x)*, three conditions must be fulfilled: (1) the lessor must not be engaged in a regular trade or business offering the renting or leasing of transportation equipment to the public; (2) the sales or use tax must have been paid at the time of the purchase of the transportation equipment; and (3) the lessee must be engaged in a regular trade or business involving carriage of freight by the leased transportation equipment.

The Court held that the phrase "carriage of freight" refers to goods transported by common carriers. The exemption provision of *N.J.S.A. 54:32B-8(x)* was intended to exempt transportation equipment rentals only in the event that such leases were being made to an entity which uses the leased equipment to transport goods for hire. The leasing of trucks and trailers by the plaintiffs for the delivery of its manufactured goods to its respective customers is not within the meaning of "a regular trade or business involving carriage of freight by such vehicles."

Grinding Balls Used Merely To Reduce Size Of Materials To A Powder Is Not A Refining Process Under *N.J.S.A. 54:32B-8(t)*. *Grinding Balls, Inc. v. Director, Division of Taxation*, 1 N.J. Tax 514, 176 N.J. Super 620—(Tax Court of New Jersey, September 26, 1980.)—The Tax Court upheld the denial of a refund claim to the plaintiffs on the grounds that the exemption in *N.J.S.A. 54:32B-8(t)* does not apply to the sale of grinding balls used to reduce the size of certain materials to a powder. The balls are used in the paint, cement and coal businesses to grind certain materials such as limestone, magnasite, titanium-oxide, carborundum and paint pigments into a powder. The Court held that the grinding balls are not a chemical or catalyst since the use made of them does not induce or cause a chemical process. The Court differentiated this use from the interpretation of section 8(t) in the case of *Ramac Explosives, Inc. v. Director, Division of Taxation*, 125 N.J. Super. 154 (App. Div., 1973) affirmed 64 N.J. 551 (1974). The Court said that the instant case differs from *Ramac, supra*, in that here no extraneous matter is removed from the particles ground. The grinding of particles into a powdery state does not remove any impurities from the initial component nor does it produce a final product that differs chemically. The mere physical reducing of a material to a powdered form does not constitute a "refining process" within the meaning of *N.J.S.A. 54:32B-8(t)*. Therefore the exemption granted by section 8(t) does not apply to the sale of plaintiff's grinding balls.

Plates and Dies Used in Manufacturing Of Printed Boxes Or Cartons Are Subject To Tax—*Logistics Industries Corp. v. Director, Division of Taxation and Lydall Atlantic, Inc. v. Director, Division of Taxation*—2 NJ Tax 484—(Tax Court of New Jersey, May 21, 1981.) The Tax Court upheld an assessment for sales tax made against the plaintiff with respect to the purchase and sale by plaintiff of certain plates and dies used in its manufacturing of printed boxes or cartons for use by the pharmaceutical industry. The court held that the plates and dies were not exempt from sales tax under *N.J.S.A. 54:32B-8(o)* as labels or other wrapping supplies which are incidental to the delivery of personal property. The court said that the exemption is for the sale of wrapping supplies, such as labels when the wrapping supplies are used in a manner incidental to

the delivery of other types of personal property. The exemption does not apply to the personal property used to manufacture the labels or other wrapping materials. The Director concedes that plaintiffs sale of the finished boxes to its customers is not taxable because of the exemption under section 8(o).

The Court also held that the purchase and sale of the plates and dies was not exempt under *N.J.S.A. 54:32B-2(e)(1)(A)* as a sale of tangible personal property, for resale purposes or which becomes a component part of a product produced for sale by the purchaser. The plates and dies are used to produce the finished product, they are discarded in the process and do not in any manner become a component part of the boxes. Since the plates and dies are not a component part of the boxes when sold, there is no double taxation if the plates and dies are taxed when bought and sold.

Purchase of Aircraft and Parts and Equipment Used On Commuter Service Airlines and For Charter Flights Principally In Interstate Commerce Is Subject To Sales Tax—*Monmouth Airlines Inc. v. Director, Division of Taxation*—2 NJ Tax 47—(Tax Court of New Jersey, December 17, 1980.) The Tax Court affirmed the Director of the Division of Taxation in his determination that the purchase and rental of certain aircraft and the purchase of aircraft parts and equipment is subject to sales tax. The aircraft were used for commuter air service, charter flights principally in interstate commerce and a flight school. The court in holding that the tax is not an unconstitutional burden on interstate commerce followed the U.S. Supreme Court holding in the case of *Complete Auto Transit, Inc. v. Brady*, 430 U.S. 274 (1974). In that case the U.S. Supreme Court held that a state tax is not an unconstitutional burden upon interstate commerce if: (1) There is sufficient nexus with the state to justify the tax, (2) the tax is fairly related to the benefits provided by the state to the taxpayer, (3) the tax does not discriminate against interstate commerce and (4) the tax is fairly apportioned to local activities.

(1) The home base for taxpayer's aircraft at Monmouth Airport provides a substantial nexus with New Jersey; (2) a sales or use tax based upon a reasonable percentage of the sales price is not unreasonably related to the benefits provided by the State; (3) the tax applies to those engaged in intrastate as well as interstate commerce and there is no discrimination against corporations engaged in interstate commerce; (4) there is no showing that taxpayer has been subjected to double or multiple taxation. No assessment against taxpayer has been made by any other jurisdiction.

The court also found the imposition of the tax is not in violation of the equal protection clause of the United States and New Jersey Constitutions. The taxpayer sought discovery of seven other airlines tax returns to prove that they were singled out for audit or enforcement. The court held this would violate the confidentiality provision of the State Tax Uniform Procedure Law at *N.J.S.A. 54:50-8(a)*. The permission to disclose such records in state tax proceedings refers to the taxpayers records. Selective enforcement is not in itself denial of equal protection. It must be shown that the selection is based upon an arbitrary classification. Taxpayer has failed to meet this burden.

The court also held that the rentals paid under leases for two aircraft were not part of a financial transaction for the aircraft held as security so as to be exempt from sales tax under *N.J.S.A. 54:32B-2(e)(3)(G)*. The test for distinguishing between a completed sale and a sale only for financing purposes is based not upon the form of the transaction but upon the objective economic

realities and the intent of the parties. The factors to be considered are the terms of the lease, the rental paid, options to renew or repurchase and the surrounding circumstances. The court found that in this case there was a completed sale and a lease back and that the transaction was not entitled to the security exemption from sales tax.

The court also found that the exemption from sales tax in *N.J.S.A. 54:32B-8(bb)* for retail sales of railroad rolling stock and sale of buses for public passenger transportation did not apply by implication to aircraft used as common carriers. Recently, the Legislature enacted *N.J.S.A. 54:32B-8.35* (P.L. 1980 c. 98 approved September 4, 1980, effective January 1, 1979) which exempts the sale and repair of certain aircraft replacement parts, machinery and equipment from sales and use tax. The amendment confirms the prior intent of the statute was not to exempt such sales under subsection 8(bb).

The aircraft do not come under the nontaxability of aircraft purchased exclusively for resale or rental if a Resale Certificate is used (4 New Jersey State Tax News 110 (1975)).

Deficiency Assessment Relying On Taxpayer's Alcoholic Beverage Tax Reports Upheld—Joseph G. Ridolfi, t/a Hub Bar and Liquor Store v. Director, Division of Taxation—1 NJ Tax 198—(Tax Court of New Jersey, August 27, 1980.) The Tax Court affirmed a deficiency assessment imposed by the Division of Taxation under the Sales Tax Act *N.J.S.A. 54:32B-1 et seq.* covering the period January 1, 1970 through June 30, 1972 against the plaintiff's package liquor/store and bar. The Court held that the Division was justified in increasing the taxable sales and to arrive at the percentage of nontaxable beer sales by relying on the taxpayer's beverage tax returns and the figures contained therein for audit purposes. The court said that the Sales Tax Act provides that all receipts for property of any type are presumed to be taxable. *N.J.S.A. 54:32B-12(b)*. Moreover, the statute specifically gives the Division the authority to readjust and redetermine the taxable sales based upon external indices. *N.J.S.A. 54:32B-19*. The absence of specific sales information as to dollar volume of taxable and nontaxable items makes such action necessary in this case. Having taken this action, the presumption of correctness attaches and it is the obligation of the taxpayer to overcome this burden by competent evidence.

The Court concluded after reviewing all of the evidence that the taxpayer did not overcome the presumption of correctness by competent evidence. The Court also reviewed the audit figures and concluded that the tax deficiency imposed was reasonable and justified by law.

NOTE: The 5% sales tax on alcoholic beverages was replaced effective August 1, 1980 by the 6.5% tax upon alcoholic beverages provided for in the Alcoholic Beverage Wholesale Sales Tax Act (Chapter 62 P.L. 1980 approved July 7, 1980). Also see (Chapter 61 P.L. 1980 approved July 7, 1980).

UNINCORPORATED BUSINESS TAX—RETAIL GROSS RECEIPTS TAX—BUSINESS PERSONAL PROPERTY TAX

Retail Gross Receipts Tax—Business Personal Property Tax—Constitutionality of The Three Taxes Upheld—Joseph Ponzio, t/a Ponzio Fuel Company et al v. Director, Division of Taxation, United States District Court,

District of New Jersey Civil No. 624, March 3, 1981. The United States District Court, District of New Jersey upheld the constitutionality of the Unincorporated Business Tax, the Retail Gross Receipts Tax and the Business Personal Property Tax as not violative of the due process clause and equal protection clause of the United States Constitution. The court found that there was a rational basis to distinguish a self-employed individual engaged in an unincorporated business from an individual who is a wage earner. Therefore, there was no violation of plaintiff's civil rights and of the due process and equal protection clauses of the United States Constitution.

MISCELLANEOUS

Tenant's Rebate, Clay et al v. East Orange et al, 177 N.J. Super. 79 (Law Div., Essex County, 1980). The Superior Court, Law Division, Essex County, held that: (1) sewerage service charge was not to be included in determination, made under Tenants Property Tax Rebate Act, of "property tax reduction," where sewerage service charge was utility charge rather than tax, and such charge was computed in manner entirely different from local property tax, and (2) landlords were not liable to municipalities for penalty for failure to provide property tax rebates to tenants where extenuating circumstances of ambiguity in governing provision of Tenants' Property Rebate Act existed.

Pennsylvania Judgment for a Fine for Failure To File Philadelphia Wage Tax Returns Given Full Faith and Credit in New Jersey Courts—Philadelphia v. Austin 86 N.J. 55 (1981). Suit was brought on a Pennsylvania judgment for a fine for failure to file tax returns required by Philadelphia wage tax ordinance. The District Court, Burlington County, found the judgment was entitled to full faith and credit and granted motion for summary judgment in favor of Philadelphia, 171 N.J. Super. 118, and appeal was taken. The Supreme Court, held that judgment was entitled to recognition in New Jersey under principles of full faith and credit and comity. The court held that there was no violation of the penal exception to the full faith and credit clause in giving recognition to the Pennsylvania judgment in the New Jersey courts.

New Jersey Courts Must Give Full Faith And Credit To A Pennsylvania Judgment And Civil Penalty For Collection of Philadelphia Wage Tax—City of Philadelphia v. Henry H. Stadler, et al., 173 N.J. Super. 235 (App. Div., 1980). The Appellate Division affirmed the summary judgment of the District Court of Burlington County, 164 N.J. Super 281 (Cty. D. Ct. 1978), which held that New Jersey Courts must give full faith and credit to a Pennsylvania judgment for the collection of the Philadelphia Wage Tax and a civil penalty against New Jersey residents working for the Federal government in Philadelphia. Petition for certification denied 85 N.J. 465 (1980).

ATTORNEY GENERAL OPINIONS

Motor Fuels Tax—A Person Who Produces Ethanol And Blends It Into Gasohol Is Subject To Licensing, Tax And Reporting Provisions—Opinion #M80-4565 September 5, 1980. The Office of the Attorney General has advised

that a person (as defined in *N.J.S.A. 54:39-4*) primarily engaged in a business unrelated to the sale and distribution of motor fuels but who also produces ethanol, blends gasohol, and sells or uses these products is a distributor under the Motor Fuels Tax Act, whether or not ethanol and gasohol are for exclusive use on his own property. This applies to gasohol, regardless of its use, and to ethanol, when used or sold for use in internal combustion engines and if it meets the prescribed standards. As a distributor, a person is subject to the Act's licensing, reporting and tax provisions. A person is a distributor and subject to the Act when the ethanol and gasohol are for exclusive use on his own property such as a farm; and when these products are sold to fellow members of a cooperative association such as a co-operative farmers association for their own use on their own property or for use other than on their own property. It should be noted that any producer of ethanol, blender of gasohol or user of either fuel may claim a refund under Section 66 of the Motor Fuel Tax Act (*N.J.S.A. 54:39-1 et seq.*) on account of any refundable use of either fuel.

Homestead Rebate Real Property Owned By A Corporation Is Not Entitled To A Homestead Rebate—Opinion AAA No. M80-4574, September 18, 1980.—The Office of the Attorney General has advised that when title to homestead property is held by a corporation other than a cooperative or mutual housing corporation, no homestead rebate may be granted. The Homestead Tax Rebate Act at *N.J.S.A. 54:4-3.80* only allows a homestead rebate where title is held by another for the benefit of a resident shareholder in a cooperative or mutual housing corporation. It was the legislative intent to exclude corporate held property (other than cooperative or mutual housing corporations) from property within the scope of the homestead rebate statute.

Water Company Organized As A Non-Profit Corporation Without Capital Stock Is Subject To The Public Utility Franchise And Gross Receipts Taxes.—AAA No. M80-4593, October 3, 1980.—The Office of the Attorney General has advised that a water company organized as a non-profit corporation without capital stock under the provisions of *N.J.S.A. 15:1-1 et seq.* is subject to the Public Utility Franchise and Gross Receipts taxes as set forth in *N.J.S.A. 54:30A-49 et seq.* The language of *N.J.S.A. 54:30A-51* merely emphasizes that if stock were issued, the taxes imposed by the Public Utility Franchise and Gross Receipts taxes is to be the exclusive means of taxing public utility companies, as opposed to the imposition of a tax on the corporations stock in the hands of the shareholders. *N.J.S.A. 40:62-23* is a clear expression of the legislative intent to subject municipally owned water or other utility companies to the same taxes imposed upon privately owned utility companies. Inasmuch as there is no specific statutory exemption provided to utility companies having no capital stock or shareholders, such companies are subject to the Public Utility Franchise and Gross Receipts taxes as set forth in *N.J.S.A. 54:30A-49 et seq.*

Assessor's Request For Income Data Pursuant to N.J.S.A. 54:4-34 Beyond Date Tax List Is To Be Submitted To County Tax Board Is Not Proper Basis To Dismiss Tax Appeal Challenging 1980 Tax Assessment—M80-4612, November 6, 1980. The Office of the Attorney General has advised that an appeal challenging a 1980 tax assessment should not be dismissed pursuant to *N.J.S.A. 54:4-34* where the request for income data from the owner

of the income-producing property was made on April 15, 1980. The request for income information must be made in time to be incorporated in the 1980 tax list to be submitted to the County Tax Board by January 10, 1980. The assessor's request for income data from the taxpayer on April 15, 1980 was subsequent to the assessor's finalization of the 1980 tax list. Such a request could only relate to the determination of the property in question for the 1981 tax list.

N.J.S.A. 54:4-34 does permit an assessor to seek income data from the owner of income-producing property. A taxpayer who does not comply with an assessor's request for income information within 45 days from the date of the request may be barred from prosecuting a tax appeal that was filed pursuant to *N.J.S.A. 54:3-21*.

In accordance with *N.J.S.A. 54:4-23*, an assessor is required to ascertain the full and fair value of each parcel of real property situated in the taxing district based on its status as of October 1 of the pretax year. The assessor's valuation of each parcel of property is to be reflected in a tax list submitted to the county board of taxation on or before January 10 of the tax year. Where the requested income data is requested from the taxpayer subsequent to the finalization date of January 10, it cannot be relevant to the present tax year. Therefore a request by the assessor on April 15, 1980 for income-producing data could only have related to the determination of the assessment of the property in question for the 1981 tax list, and failure of the taxpayer to comply with the assessor's request does not establish a proper basis to dismiss a tax appeal challenging the 1980 assessment.

Business Personal Property Acquired Outside The State of New Jersey Prior to January 1, 1977 is Subject to the Business Personal Property Tax—June 19, 1981. The Office of the Attorney General has advised that business personal property acquired outside the State of New Jersey prior to January 1, 1977 and brought into New Jersey after that date is subject to the business personal property tax. The exemption from tax for business personal property acquired on or after January 1, 1977 is provided for in C.4P.L. 1977 (approved January 17, 1977). The activity triggering the exemption is acquisition of the business personal property, not its arrival in New Jersey. Reference is made to the regulation *N.J.A.C. 18:9-2.3* which specifically makes the described transaction taxable. An administrative interpretation of a statute over a period of several years is entitled to weight as to the probable intent. To grant the exemption for machinery and equipment purchased out-of-state prior to January 1, 1977 but to deny it to similar purchases made within New Jersey would have the absurd result of rewarding those businesses which gave capital goods contracts to out-of-state firms rather than New Jersey firms.

APPENDIX I

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TABLE 24
MAJOR STATE TAX RATES
(In Effect July 1, 1981)

| State | Sales | Motor Fuels | Cigarette | Corporation Net Income | Personal Income |
|-----------------------|-------|----------------------|-----------|------------------------|------------------|
| Alabama | 4% | 11¢ | 16¢ | 5% | *1.5%—5% |
| Alaska | None | 8 | 8 | 5.4 ⁵ | None |
| Arizona | 4 | 8 | 13 | *2.5—10.5 | *2—8 |
| Arkansas | 3 | 9.5 | 17.75 | *1—6 | *1—7 |
| California | 4.75 | 7 | 10 | 9.6 | *1—11 |
| Colorado | 3 | 7 | 10 | 5 | *2.5—8 |
| Connecticut | 7.5 | 11 | 21 | 10 | None |
| Delaware | None | 9 | 14 | 8.7 | *1.4—13.5 |
| Dist. of Columbia ... | 6 | 13 | 13 | 9 | *2—11 |
| Florida | 4 | 8 | 21 | 5 | None |
| Georgia | 3 | 7.5 | 12 | 6 | *1—6 |
| Hawaii | 4 | 12—13.5 ¹ | 40% | *5.85—6.435 | *2.25—11 |
| Idaho | 3 | 11.5 | 9.1 | 6.5 | *2—7.5 |
| Illinois | 4 | 7.5 | 12 | 4 | 2.5 ⁵ |
| Indiana | 4 | 10.5 | 10.5 | 3 ⁴ | 1.9 ⁶ |
| Iowa | 3 | 10 | 13 | *6—10 | *.5—13 |
| Kansas | 3 | 8 | 11 | 4.5 | *2—9 |
| Kentucky | 5 | 9.5 | 3 | *3—6 | *2—6 |
| Louisiana | 3 | 8 | 11 | *4—8 | *2—6 |
| Maine | 5 | 9 | 16 | *4.95—6.93 | *1—10 |
| Maryland | 5 | 9 | 13 | 7 | *2—5 |
| Massachusetts | 5 | 11.4 | 21 | 8.33 | 5, 10 |
| Michigan | 4 | 11 | 11 | 2.35 | 4.6 ⁶ |
| Minnesota | 4 | 13 | 18 | 12 | *1.6—16 |
| Mississippi | 5 | 9 | 11 | *3—4 | *3—4 |
| Missouri | 3.125 | 7 | 9 | 5 | *1.5—6 |
| Montana | None | 9 | 12 | 6.75 | *2—11 |
| Nebraska | 3 | 13.9 | 13 | *3.75—4.125 | 17 |

TABLE 24
MAJOR STATE TAX RATES—Continued
(In Effect July 1, 1981)

| State | Sales | Motor Fuels | Cigarette | Corporation Net Income | Personal Income |
|-------------------------|-------|----------------|-----------|---------------------------|---------------------|
| Nevada | 3.5 | 6 | 10 | None | None |
| New Hampshire | None | 11 | 12 | 8 | 5 |
| <i>New Jersey</i> | 5 | 8 | 19 | 9 | *2—2.5 ⁶ |
| New Mexico | 3.75 | 9 | 12 | *4-6 | *.6—6.7 |
| New York | 4 | 8 | 15 | 10 | *2—14 |
| North Carolina | 3 | 9 | 2 | 6 | *3—7 |
| North Dakota | 3 | 8 | 12 | *2—7 | *1—7.5 |
| Ohio | 4 | 7 | 15 | *4—8 | *.5—3.5 |
| Oklahoma | 2 | 6.58 | 18 | 4 | *5—6 |
| Oregon | None | 7 | 9 | 7.5 | *4—10 |
| Pennsylvania | 6 | 11 | 18 | 10.5 | 2.2 ⁷ |
| Rhode Island | 6 | 12 | 18 | 8 | 19 ³ |
| South Carolina | 4 | 11 | 7 | 6 | *2—7 |
| South Dakota | 5 | 13 | 15 | None | None |
| Tennessee | 4.5 | 9 | 13 | 6 | 6 |
| Texas | 4 | 5 | 18.5 | None | None |
| Utah | 4 | 11 | 10 | 4 | *2.25—7.75 |
| Vermont | 3 | 11 | 12 | *5—7.5 | 23 ³ |
| Virginia | 3 | 11 | 2.5 | 6 | *2-5.75 |
| Washington | 4.5 | 13.5 | 20 | None | None |
| West Virginia | 5 | 10.5 | 17 | 6 | *2.1—9.6 |
| Wisconsin | 4 | 9 | 16 | *2.3—7.9 | *3.4—10 |
| Wyoming | 3 | 8 | 8 | None | None |

*Graduated Rates.

¹Combined State and County rates. Additional taxes may be imposed by local county boards.

²Of wholesale price.

³Of federal income.

⁴Domestic and interstate corporations pay a tax of 3% of adjusted gross income from sources within Indiana.

⁵Of taxable net income.

⁶Of adjusted gross income.

⁷Based upon classes of income derived with the taxpayers' source state.

TABLE 25
SALES AND USE TAX CASH COLLECTIONS, CALENDAR YEARS 1978-1980 BY TYPE OF BUSINESS
 (Dollar Amounts in Thousands)

| Type of Business | 1980 | | | | 1979 | | | | 1978 | | | |
|----------------------------|--------------------------|--------------------|-----------------|--------------------|--------------------------|--------------------|-----------------|--------------------|--------------------------|------------------|-----------------|--------------------|
| | No. of Vendors Reporting | Sales Tax | Use Tax | Total Tax (a) | No. of Vendors Reporting | Sales Tax | Use Tax | Total Tax (a) | No. of Vendors Reporting | Sales Tax | Use Tax | Total Tax (a) |
| Exempt Organizations | 342 | \$ 300 | \$ 1 | \$ 301 | 324 | \$ 274 | \$ 1 | \$ 275 | 239 | \$ 246 | \$ 4 | \$ 251 |
| Manufacturing | 9,999 | 74,696 | 18,843 | 93,539 | 10,187 | 78,645 | 14,362 | 93,007 | 7,113 | 56,832 | 12,958 | 69,789 |
| Service | 43,376 | 138,386 | 16,539 | 154,925 | 42,509 | 122,648 | 13,826 | 136,474 | 33,600 | 105,888 | 10,404 | 116,292 |
| Wholesale | 8,237 | 98,427 | 2,174 | 100,601 | 8,161 | 122,621 | 2,376 | 124,997 | 5,608 | 108,791 | 1,329 | 110,120 |
| Construction | 11,957 | 22,772 | 4,562 | 27,334 | 12,169 | 21,868 | 4,174 | 26,042 | 7,924 | 17,994 | 2,524 | 20,518 |
| Retail | 87,154 | 767,243 | 11,129 | 778,372 | 89,214 | 731,822 | 8,921 | 740,743 | 79,578 | 679,357 | 8,087 | 687,444 |
| Government | 16 | 80 | 1 | 81 | 16 | 74 | 12 | 86 | 10 | 83 | (b) | 83 |
| Not Classified | 3,038 | 15,083 | 752 | 15,835 | 2,740 | 13,747 | 680 | 14,427 | 2,389 | 11,022 | 392 | 11,414 |
| Totals (a) | 164,119 | \$1,116,987 | \$54,000 | \$1,170,988 | 165,320 | \$1,091,699 | \$44,352 | \$1,136,051 | 136,461 | \$980,217 | \$35,698 | \$1,015,915 |

(a) Amounts shown by "Totals" may not agree with column (or row) sums because of rounding to nearest thousands.

(b) Less than \$500.

NOTE: Vendors for 1980 were those who sent in Sales Tax Returns; vendors for 1979 were those who sent in Sales Tax with remittance.

TABLE 26
SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS
BY TYPE OF BUSINESS, CALENDAR YEAR 1980
 (Dollar Amounts in Thousands)

| Type of Business | 1980 | | | | | | | | |
|----------------------------|----------------|----------------------|----------------------|---------------------|--------------------|-----------------|--------------------|--------------------|--------------------|
| | No. Of Vendors | Gross Receipts | Deductions | Taxable Receipts | Sales Tax (a) | Use Tax | Total Tax (b) | 1979 Total Tax | % Change 1979-1980 |
| Exempt Organizations | 342 | \$ 29,011 | \$ 23,072 | \$ 5,939 | \$ 300 | \$ 1 | \$ 301 | \$ 275 | 9.5% |
| Manufacturing | 9,999 | 32,677,884 | 30,994,086 | 1,683,798 | 74,696 | 18,843 | 93,539 | 93,007 | 0.6 |
| Service | 43,376 | 15,386,074 | 12,640,873 | 2,745,201 | 138,386 | 16,539 | 154,925 | 136,474 | 13.5 |
| Wholesale | 8,237 | 24,275,729 | 22,451,958 | 1,823,771 | 98,427 | 2,174 | 100,601 | 124,997 | -19.5 |
| Construction | 11,957 | 4,417,332 | 3,963,614 | 453,718 | 22,772 | 4,562 | 27,334 | 26,042 | 5.0 |
| Retail | 87,154 | 49,559,179 | 34,296,098 | 15,263,081 | 767,243 | 11,129 | 778,372 | 740,743 | 5.1 |
| Government | 16 | 3,443 | 1,830 | 1,613 | 80 | 1 | 81 | 86 | -5.8 |
| Not Classified | 3,038 | 1,939,521 | 1,639,509 | 300,012 | 15,083 | 752 | 15,835 | 14,427 | 9.8 |
| Totals (b) | 164,119 | \$128,288,174 | \$106,011,039 | \$22,277,133 | \$1,116,987 | \$54,000 | \$1,170,988 | \$1,136,051 | 3.1% |

(a) Ratio of Sales Tax to Taxable Receipts exceeds 5% because tax on fractional parts of \$1 averages slightly more than 5 cents per dollar.

(b) Amounts shown by "Totals" may not agree with column (or row) sums because of rounding to nearest thousands

**NEW JERSEY ADJUSTED GROSS INCOME, TAXABLE INCOME AND TAX BY INCOME CLASS
1978-1979 TAXABLE RETURNS**

| Adjusted Gross Income Class | 1979 | | | 1978 | | |
|--------------------------------|--------------------------|-------------------------|----------------------|--------------------------|-------------------------|----------------------|
| | Adjusted Gross Income | Taxable Income | Tax | Adjusted Gross Income | Taxable Income | Tax |
| Under \$1,000 | ..... | ..... | ..... | ..... | ..... | ..... |
| 1,000 under 2,000 | \$ 1,045,976 | \$ 440,996 | \$ 8,755 | \$ 1,275,703 | \$ 535,059 | \$ 10,603 |
| 2,000 under 3,000 | 4,482,726 | 2,240,675 | 42,385 | 5,097,099 | 2,563,680 | 49,159 |
| 3,000 under 4,000 | 288,477,217 | 184,765,953 | 3,583,128 | 290,482,530 | 184,813,290 | 3,581,052 |
| 4,000 under 5,000 | 370,476,822 | 249,365,085 | 4,325,019 | 375,806,154 | 251,756,360 | 4,384,003 |
| 5,000 under 6,000 | 465,731,769 | 328,343,980 | 5,365,882 | 484,863,423 | 342,560,340 | 5,616,481 |
| 6,000 under 7,000 | 580,068,690 | 422,961,159 | 6,799,201 | 590,247,596 | 429,346,537 | 6,913,157 |
| 7,000 under 8,000 | 685,952,513 | 511,667,930 | 8,153,963 | 703,590,293 | 523,367,360 | 8,375,861 |
| 8,000 under 9,000 | 778,445,674 | 592,846,344 | 9,546,302 | 793,240,870 | 600,577,010 | 9,691,936 |
| 9,000 under 10,000 | 863,904,155 | 668,750,922 | 10,891,666 | 880,747,184 | 674,868,134 | 10,934,597 |
| 10,000 under 11,000 | 939,310,893 | 737,317,206 | 12,119,227 | 931,191,771 | 722,771,547 | 11,852,125 |
| 11,000 under 12,000 | 964,403,576 | 767,148,543 | 12,761,151 | 962,904,701 | 756,351,358 | 12,558,847 |
| 12,000 under 13,000 | 1,002,648,314 | 806,604,749 | 13,553,080 | 1,005,194,794 | 797,239,928 | 13,385,780 |
| 13,000 under 14,000 | 1,032,277,526 | 837,734,553 | 14,198,960 | 1,050,917,758 | 840,500,287 | 14,258,425 |
| 14,000 under 15,000 | 1,062,476,246 | 868,453,841 | 14,862,257 | 1,080,366,045 | 869,106,217 | 14,904,168 |
| 15,000 under 20,000 | 5,841,186,736 | 4,833,374,331 | 84,461,409 | 6,108,994,303 | 4,985,174,527 | 87,557,931 |
| 20,000 under 25,000 | 6,481,464,850 | 5,464,455,833 | 98,056,239 | 6,443,176,433 | 5,381,514,091 | 96,762,161 |
| 25,000 under 30,000 | 6,068,425,346 | 5,220,919,196 | 96,818,607 | 5,520,883,206 | 4,728,370,206 | 87,448,402 |
| 30,000 under 50,000 | 12,980,480,468 | 11,528,765,844 | 219,177,604 | 10,095,558,468 | 8,931,832,915 | 169,024,263 |
| 50,000 under 100,000 | 6,093,035,075 | 5,644,281,913 | 110,011,548 | 4,616,525,682 | 4,271,922,121 | 83,973,043 |
| 100,000 under 200,000 | 2,454,283,241 | 2,353,854,703 | 48,778,702 | 1,864,094,271 | 1,786,970,286 | 37,414,518 |
| 200,000 under 500,000 | 1,306,667,100 | 1,279,966,955 | 27,116,925 | 909,728,410 | 891,165,273 | 18,952,771 |
| 500,000 under 1,000,000 | 428,363,565 | 424,499,898 | 9,553,811 | 259,266,847 | 256,943,791 | 5,767,821 |
| 1,000,000 or more | 547,625,865 | 545,523,005 | 12,586,268 | 237,942,832 | 236,871,473 | 5,460,972 |
| TOTALS | \$51,241,234,344 | \$44,274,283,614 | \$822,772,088 | \$45,212,096,374 | \$38,467,121,789 | \$708,878,074 |

**TABLE 28
NEW JERSEY ADJUSTED GROSS INCOME, TAXABLE INCOME AND TAX BY INCOME CLASS
1978-1979 NONTAXABLE RETURNS**

| Adjusted Gross Income Class | 1979 | | | 1978 | | |
|--------------------------------|--------------------------|----------------------|--------------|--------------------------|----------------------|--------------|
| | Adjusted Gross Income | Taxable Income | Tax | Adjusted Gross Income | Taxable Income | Tax |
| Zero Gross Income | ..... | ..... | ..... | ..... | ..... | ..... |
| Under \$1,000 | \$ 53,185,855 | ..... | ..... | \$ 59,819,405 | ..... | ..... |
| 1,000 under 2,000 | 195,438,536 | \$ 52,377,267 | ..... | 209,947,256 | \$ 56,382,122 | ..... |
| 2,000 under 3,000 | 312,603,870 | 149,497,331 | ..... | 323,114,365 | 153,774,290 | ..... |
| 3,000 under 4,000 | 129,379,196 | 43,806,541 | ..... | 131,312,257 | 42,942,183 | ..... |
| 4,000 under 5,000 | 113,404,025 | 39,805,201 | ..... | 114,656,580 | 39,626,127 | ..... |
| 5,000 under 10,000 | 277,471,615 | 114,408,169 | ..... | 289,559,763 | 118,082,076 | ..... |
| 10,000 under 20,000 | 260,445,557 | 206,376,952 | ..... | 254,478,223 | 199,670,032 | ..... |
| 20,000 under 50,000 | 327,880,592 | 280,657,869 | ..... | 274,925,172 | 232,023,592 | ..... |
| 50,000 under 100,000 | 27,180,124 | 24,433,727 | ..... | 15,860,276 | 14,225,277 | ..... |
| 100,000 or more | 7,454,712 | 7,095,674 | ..... | 4,687,667 | 4,537,782 | ..... |
| TOTALS | \$1,704,444,082 | \$918,458,732 | ..... | \$1,678,360,964 | \$861,263,481 | ..... |

TABLE 29
NEW JERSEY STATE TAX COLLECTIONS AND PROPERTY TAXES ADJUSTED FOR CHANGES IN
POPULATION AND IN THE PURCHASING POWER OF THE DOLLAR
(Collection Amounts in Millions)

| Year | Population ¹ (Thousands) | Price Multiplier ² 1970=100 | Taxes Administered by Division of Taxation | | | | Property Taxes | | | |
|------|--|--|--|------------|-------------|------------|---------------------|------------|-------------|------------|
| | | | Actual Collections | | 1970 Dollar | | Actual Taxes | | 1970 Dollar | |
| | | | Amount | Per Capita | Amount | Per Capita | Amount ³ | Per Capita | Amount | Per Capita |
| 1960 | 6,105 | 155.5 | \$ 277.6 | 45.47 | \$ 431.7 | 70.70 | \$ 834.7 | 136.72 | \$1,298.0 | 212.61 |
| 1961 | 6,275 | 151.5 | 292.8 | 46.66 | 443.6 | 70.69 | 899.7 | 143.38 | 1,363.0 | 217.22 |
| 1962 | 6,394 | 146.4 | 336.4 | 52.61 | 492.5 | 77.02 | 971.2 | 151.89 | 1,421.8 | 222.37 |
| 1963 | 6,555 | 142.7 | 367.2 | 56.01 | 524.0 | 79.93 | 1,035.6 | 157.99 | 1,477.8 | 225.45 |
| 1964 | 6,690 | 139.5 | 407.9 | 60.97 | 569.0 | 85.04 | 1,124.5 | 168.09 | 1,568.7 | 234.48 |
| 1965 | 6,803 | 135.6 | 426.7 | 62.72 | 578.6 | 85.05 | 1,201.1 | 176.55 | 1,628.7 | 239.41 |
| 1966 | 6,894 | 129.1 | 466.2 | 67.62 | 601.9 | 87.30 | 1,239.0 | 179.72 | 1,599.5 | 232.02 |
| 1967 | 6,977 | 121.8 | 706.2 | 101.21 | 860.2 | 123.28 | 1,410.9 | 202.22 | 1,718.5 | 246.30 |
| 1968 | 7,070 | 114.8 | 818.1 | 115.71 | 939.2 | 132.84 | 1,519.2 | 214.88 | 1,744.0 | 246.68 |
| 1969 | 7,147 | 107.8 | 969.7 | 135.67 | 1,045.3 | 146.26 | 1,676.7 | 234.60 | 1,807.5 | 252.90 |
| 1970 | 7,194 | 100.0 | 1,151.0 | 160.00 | 1,151.0 | 160.00 | 1,933.8 | 268.80 | 1,933.8 | 268.80 |
| 1971 | 7,261 | 93.4 | 1,311.1 | 180.57 | 1,224.6 | 168.65 | 2,188.3 | 301.38 | 2,043.9 | 281.49 |
| 1972 | 7,330 | 88.3 | 1,430.1 | 195.10 | 1,262.8 | 172.27 | 2,406.7 | 328.33 | 2,125.1 | 289.92 |
| 1973 | 7,396 | 82.3 | 1,707.1 | 230.81 | 1,404.9 | 189.95 | 2,549.6 | 344.73 | 2,098.3 | 283.71 |
| 1974 | 7,414 | 74.2 | 1,837.1 | 247.79 | 1,363.1 | 183.86 | 2,725.9 | 367.67 | 2,022.6 | 272.81 |
| 1975 | 7,434 | 68.0 | 1,913.8 | 257.44 | 1,301.4 | 175.06 | 2,984.8 | 401.51 | 2,029.7 | 273.03 |
| 1976 | 7,336 | 63.7 | 2,193.0 | 298.94 | 1,396.9 | 190.41 | 3,309.0 | 451.06 | 2,107.8 | 287.32 |
| 1977 | 7,329 | 60.0 | 2,945.7 | 401.92 | 1,768.2 | 241.26 | 3,205.2 | 437.33 | 1,923.1 | 262.40 |
| 1978 | 7,327 | 55.0 | 3,154.9 | 430.58 | 1,735.2 | 236.82 | 3,278.0 | 447.38 | 1,802.9 | 246.06 |
| 1979 | 7,332 | 49.9 | 3,430.3 | 467.84 | 1,710.3 | 233.26 | 3,441.1 | 469.33 | 1,715.7 | 234.00 |
| 1980 | 7,364 | 46.1 | 3,866.4 | 524.04 | 1,782.6 | 242.08 | 3,743.5 | 508.35 | 1,726.0 | 234.38 |

¹U.S. Department of Commerce, Bureau of the Census (P-25), July 1 estimate.

²U.S. Department of Commerce, Survey of Current Business, P. 14 March, 1981. Implicit Price Deflators, State and Local Government Purchases of Goods and Services.

³Division of Taxation Annual Reports, 1960-1980.

TABLE 30
STATE AND LOCAL TAXES FISCAL YEAR 1979
(\$ Millions)

| State | (1) Total Taxes | (2) Property Tax | (3) Col. 2 as a % of Col. 1 | (4) Rank of Col. 3 |
|----------------------------|--------------------|---------------------|-----------------------------------|--------------------------|
| Alabama | \$ 2,349.5 | \$ 273.3 | 11.6% | 50 |
| Alaska | 1,033.7 | 335.4 | 32.4 | 25 |
| Arizona | 2,459.0 | 865.0 | 35.2 | 17 |
| Arkansas | 1,295.9 | 273.3 | 21.1 | 42 |
| California | 24,007.3 | 6,043.5 | 25.2 | 36 |
| Colorado | 2,695.1 | 904.7 | 33.6 | 23 |
| Connecticut | 3,155.4 | 1,421.7 | 45.1 | 6 |
| Delaware | 602.9 | 96.3 | 16.0 | 46 |
| Florida | 6,832.7 | 2,187.8 | 32.0 | 26 |
| Georgia | 3,843.0 | 1,071.6 | 27.9 | 33 |
| Hawaii | 1,092.9 | 174.3 | 15.9 | 47 |
| Idaho | 694.5 | 221.6 | 31.9 | 27 |
| Illinois | 11,209.3 | 3,925.0 | 35.0 | 19 |
| Indiana | 4,044.8 | 1,333.0 | 33.0 | 24 |
| Iowa | 2,594.0 | 983.5 | 37.9 | 13 |
| Kansas | 2,080.5 | 846.7 | 40.7 | 9 |
| Kentucky | 2,601.5 | 460.4 | 17.7 | 44 |
| Louisiana | 3,241.0 | 407.9 | 12.6 | 49 |
| Maine | 875.7 | 331.7 | 37.9 | 13 |
| Maryland | 4,372.8 | 1,145.9 | 26.2 | 35 |
| Massachusetts | 6,786.7 | 3,149.7 | 46.4 | 3 |
| Michigan | 9,663.5 | 3,460.6 | 35.8 | 16 |
| Minnesota | 4,450.9 | 1,263.0 | 28.4 | 31 |
| Mississippi | 1,545.7 | 334.4 | 21.6 | 41 |
| Missouri | 3,532.8 | 998.8 | 28.3 | 32 |
| Montana | 707.6 | 320.9 | 45.4 | 5 |
| Nebraska | 1,409.8 | 612.1 | 43.4 | 7 |
| Nevada | 790.7 | 249.1 | 31.5 | 28 |
| New Hampshire | 640.6 | 377.5 | 58.9 | 1 |
| NEW JERSEY | 7,826.7 | 3,709.9 | 47.4 | 2 |
| New Mexico | 1,029.5 | 162.6 | 15.8 | 48 |
| New York | 24,170.9 | 8,504.4 | 35.2 | 17 |
| North Carolina | 3,987.0 | 911.5 | 22.9 | 39 |
| North Dakota | 497.5 | 168.9 | 33.9 | 20 |
| Ohio | 8,246.6 | 2,792.6 | 33.9 | 20 |
| Oklahoma | 2,178.4 | 432.3 | 19.8 | 43 |
| Oregon | 2,414.7 | 923.6 | 38.2 | 12 |
| Pennsylvania | 10,808.6 | 2,695.4 | 24.9 | 37 |
| Rhode Island | 905.9 | 370.4 | 40.9 | 8 |
| South Carolina | 1,991.8 | 441.7 | 22.2 | 40 |
| South Dakota | 510.0 | 236.1 | 46.3 | 4 |
| Tennessee | 2,903.3 | 680.2 | 23.4 | 38 |
| Texas | 10,027.2 | 3,662.7 | 36.5 | 15 |
| Utah | 1,100.4 | 315.1 | 28.6 | 30 |
| Vermont | 446.0 | 177.7 | 39.8 | 10 |
| Virginia | 4,235.6 | 1,158.6 | 27.4 | 34 |
| Washington | 3,893.2 | 1,209.5 | 31.1 | 29 |
| West Virginia | 1,452.6 | 245.3 | 16.9 | 45 |
| Wisconsin | 4,820.8 | 1,632.9 | 33.9 | 20 |
| Wyoming | 581.1 | 230.9 | 39.7 | 11 |
| United States Totals | \$204,637.7 | \$64,731.4 | 31.6% | — |

*Amounts shown are mainly from local general property taxes, but in some states may include collections of local special property taxes.

SOURCE: U.S. Department of Commerce, Social and Economic Statistics Administration, Bureau of the Census. GOVERNMENT FINANCES IN 1978-1979, Table 5.

NOTE: Same rank applied in cases of tie.

TABLE 31
STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND
PER CAPITA, BY STATE FISCAL YEAR 1979

| State | Taxes in Millions \$ | | | Taxes as % of Personal Income | | | | | | Taxes Per Capita | | | | | |
|---------------|----------------------|------------|----------|-------------------------------|------|-------|------|-------|------|------------------|------|-----------|------|----------|------|
| | | | | Total | | State | | Local | | Total | | State | | Local | |
| | Total | State | Local | % | Rank | % | Rank | % | Rank | \$ | Rank | \$ | Rank | \$ | Rank |
| Alabama | \$ 2,349.5 | \$ 1,747.4 | \$ 602.1 | 9.98% | 45 | 7.42% | 30 | 2.56% | 44 | \$ 623.37 | 49 | \$ 463.62 | 43 | \$159.75 | 46 |
| Alaska | 1,033.7 | 816.7 | 217.0 | 23.41 | 1 | 18.50 | 1 | 4.91 | 17 | 2,546.06 | 1 | 2,011.58 | 1 | 534.48 | 4 |
| Arizona | 2,459.0 | 1,515.8 | 943.2 | 14.17 | 6 | 8.73 | 11 | 5.44 | 11 | 1,003.67 | 15 | 618.69 | 15 | 384.98 | 18 |
| Arkansas | 1,295.9 | 994.6 | 301.4 | 9.93 | 48 | 7.62 | 25 | 2.31 | 47 | 594.45 | 50 | 456.24 | 44 | 138.26 | 50 |
| California | 24,007.3 | 16,352.0 | 7,655.3 | 12.06 | 24 | 8.21 | 16 | 3.85 | 33 | 1,057.87 | 9 | 720.54 | 6 | 337.33 | 25 |
| Colorado | 2,695.1 | 1,440.8 | 1,254.3 | 12.45 | 17 | 6.66 | 36 | 5.79 | 6 | 972.26 | 19 | 519.77 | 28 | 452.49 | 9 |
| Connecticut | 3,155.4 | 1,718.1 | 1,437.3 | 11.43 | 29 | 6.22 | 44 | 5.21 | 14 | 1,012.97 | 14 | 551.56 | 22 | 461.41 | 8 |
| Delaware | 602.9 | 491.9 | 111.0 | 12.13 | 23 | 9.89 | 4 | 2.23 | 50 | 1,035.91 | 12 | 845.19 | 3 | 190.72 | 43 |
| Florida | 6,832.7 | 4,291.0 | 2,541.7 | 10.50 | 42 | 6.59 | 37 | 3.91 | 32 | 771.19 | 33 | 484.31 | 40 | 286.87 | 33 |
| Georgia | 3,843.0 | 2,448.1 | 1,394.8 | 11.27 | 31 | 7.18 | 32 | 4.09 | 31 | 751.02 | 38 | 478.42 | 41 | 272.58 | 34 |
| Hawaii | 1,092.9 | 876.0 | 217.0 | 14.64 | 5 | 11.73 | 2 | 2.91 | 42 | 1,194.43 | 4 | 957.38 | 2 | 237.16 | 40 |
| Idaho | 694.5 | 466.4 | 228.1 | 11.28 | 30 | 7.58 | 26 | 3.70 | 36 | 767.40 | 35 | 515.36 | 30 | 252.04 | 37 |
| Illinois | 11,209.3 | 6,322.8 | 4,886.6 | 11.20 | 34 | 6.32 | 42 | 4.88 | 18 | 998.25 | 16 | 563.08 | 20 | 435.18 | 10 |
| Indiana | 4,044.8 | 2,668.6 | 1,376.3 | 9.77 | 49 | 6.44 | 40 | 3.32 | 39 | 749.04 | 40 | 494.19 | 37 | 254.87 | 36 |
| Iowa | 2,594.0 | 1,569.3 | 1,024.6 | 11.20 | 34 | 6.77 | 35 | 4.42 | 25 | 893.87 | 25 | 540.77 | 25 | 353.07 | 22 |
| Kansas | 2,080.5 | 1,187.7 | 892.8 | 11.24 | 33 | 6.42 | 41 | 4.82 | 19 | 878.22 | 26 | 501.35 | 35 | 376.87 | 20 |
| Kentucky | 2,601.5 | 2,075.7 | 525.7 | 11.26 | 32 | 8.98 | 10 | 2.27 | 49 | 737.60 | 42 | 588.52 | 17 | 149.05 | 47 |
| Louisiana | 3,241.0 | 2,240.3 | 1,000.7 | 12.17 | 21 | 8.41 | 13 | 3.76 | 34 | 806.62 | 29 | 557.57 | 21 | 249.05 | 38 |
| Maine | 875.7 | 554.4 | 321.3 | 12.75 | 14 | 8.07 | 18 | 4.68 | 21 | 798.27 | 31 | 505.38 | 34 | 292.89 | 32 |
| Maryland | 4,372.8 | 2,647.2 | 1,725.7 | 12.62 | 16 | 7.64 | 24 | 4.98 | 16 | 1,054.19 | 10 | 638.19 | 13 | 416.03 | 13 |
| Massachusetts | 6,786.7 | 3,616.1 | 3,170.6 | 14.83 | 4 | 7.90 | 21 | 6.93 | 2 | 1,176.41 | 5 | 626.82 | 14 | 549.59 | 3 |
| Michigan | 9,663.5 | 6,017.7 | 3,645.8 | 12.40 | 18 | 7.72 | 23 | 4.68 | 21 | 1,049.58 | 11 | 653.60 | 12 | 395.98 | 16 |
| Minnesota | 4,450.9 | 3,133.8 | 1,317.2 | 14.04 | 7 | 9.88 | 5 | 4.15 | 30 | 1,096.28 | 7 | 771.87 | 4 | 324.43 | 27 |
| Mississippi | 1,545.7 | 1,196.5 | 349.3 | 11.63 | 28 | 9.00 | 9 | 2.63 | 43 | 636.35 | 48 | 492.59 | 39 | 143.80 | 49 |
| Missouri | 3,532.8 | 2,013.0 | 1,519.8 | 9.94 | 47 | 5.66 | 47 | 4.28 | 27 | 725.87 | 43 | 413.60 | 48 | 312.27 | 29 |

TABLE 31 (continued)
STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND
PER CAPITA, BY STATE FISCAL YEAR 1979

| State | Taxes in Millions \$ | | | Taxes as % of Personal Income | | | | | | Taxes Per Capita | | | | | |
|----------------------------------|----------------------|--------------------|-------------------|-------------------------------|------|--------------|------|--------------|------|------------------|------|------------------|------|-----------------|------|
| | Total | State | Local | Total | | State | | Local | | Total | | State | | Local | |
| | | | | % | Rank | % | Rank | % | Rank | \$ | Rank | \$ | Rank | \$ | Rank |
| Montana | 707.6 | 400.6 | 307.0 | 13.35 | 10 | 7.56 | 27 | 5.79 | 6 | 900.25 | 23 | 509.67 | 31 | 390.59 | 17 |
| Nebraska | 1,409.8 | 742.6 | 667.2 | 11.88 | 26 | 6.26 | 43 | 5.62 | 8 | 895.68 | 24 | 471.79 | 42 | 423.89 | 12 |
| Nevada | 790.7 | 462.6 | 328.1 | 12.69 | 15 | 7.43 | 29 | 5.27 | 12 | 1,126.35 | 6 | 658.97 | 11 | 467.38 | 7 |
| New Hampshire | 640.6 | 264.1 | 376.5 | 10.00 | 44 | 4.12 | 50 | 5.87 | 5 | 722.21 | 44 | 297.75 | 50 | 424.46 | 11 |
| NEW JERSEY | 7,826.7 | 3,729.3 | 4,097.5 | 12.18 | 20 | 5.80 | 45 | 6.37 | 4 | 1,067.47 | 8 | 508.63 | 32 | 558.85 | 2 |
| New Mexico | 1,029.5 | 845.4 | 184.1 | 12.92 | 12 | 10.61 | 3 | 2.31 | 47 | 829.57 | 27 | 681.22 | 9 | 148.35 | 48 |
| New York | 24,170.9 | 11,633.7 | 12,537.2 | 16.56 | 2 | 7.97 | 19 | 8.59 | 1 | 1,369.61 | 2 | 659.21 | 10 | 710.40 | 1 |
| North Carolina | 3,987.0 | 2,914.9 | 1,072.1 | 10.87 | 36 | 7.95 | 20 | 2.92 | 41 | 711.20 | 45 | 519.96 | 27 | 191.24 | 42 |
| North Dakota | 497.5 | 324.8 | 172.7 | 10.64 | 40 | 6.94 | 34 | 3.69 | 37 | 757.23 | 36 | 494.37 | 36 | 262.86 | 35 |
| Ohio | 8,246.6 | 4,619.9 | 3,626.7 | 9.77 | 49 | 5.47 | 48 | 4.30 | 26 | 768.48 | 34 | 430.52 | 45 | 337.96 | 24 |
| Oklahoma | 2,178.4 | 1,515.9 | 662.5 | 10.60 | 41 | 7.37 | 31 | 3.22 | 40 | 753.25 | 37 | 524.17 | 26 | 229.08 | 41 |
| Oregon | 2,414.7 | 1,384.5 | 1,030.2 | 12.21 | 19 | 7.00 | 33 | 5.21 | 14 | 955.56 | 20 | 547.88 | 23 | 407.68 | 14 |
| Pennsylvania | 10,808.6 | 6,781.8 | 4,026.8 | 11.89 | 25 | 7.46 | 28 | 4.43 | 23 | 921.37 | 21 | 578.11 | 19 | 343.26 | 23 |
| Rhode Island | 905.9 | 537.8 | 368.1 | 12.97 | 11 | 7.70 | 22 | 5.27 | 12 | 975.13 | 18 | 578.90 | 18 | 396.23 | 15 |
| South Carolina | 1,991.8 | 1,523.0 | 468.8 | 10.86 | 37 | 8.30 | 15 | 2.56 | 44 | 679.33 | 46 | 519.44 | 29 | 159.89 | 45 |
| South Dakota | 510.0 | 245.5 | 264.4 | 10.78 | 38 | 5.19 | 49 | 5.59 | 9 | 740.20 | 41 | 356.31 | 49 | 383.74 | 19 |
| Tennessee | 2,903.3 | 1,843.9 | 1,059.4 | 10.18 | 43 | 6.46 | 39 | 3.71 | 35 | 662.85 | 47 | 420.98 | 47 | 241.87 | 39 |
| Texas | 10,027.2 | 5,738.4 | 4,288.8 | 9.97 | 46 | 5.70 | 46 | 4.26 | 28 | 749.42 | 39 | 428.88 | 46 | 320.54 | 28 |
| Utah | 1,100.4 | 694.9 | 405.5 | 12.82 | 13 | 8.09 | 17 | 4.72 | 20 | 804.97 | 30 | 508.34 | 33 | 296.63 | 31 |
| Vermont | 446.0 | 267.5 | 178.6 | 13.95 | 8 | 8.37 | 14 | 5.59 | 9 | 904.67 | 22 | 542.60 | 24 | 362.27 | 21 |
| Virginia | 4,235.6 | 2,563.7 | 1,671.8 | 10.73 | 39 | 6.49 | 38 | 4.23 | 29 | 815.01 | 28 | 493.30 | 38 | 522.93 | 6 |
| Washington | 3,893.2 | 2,718.3 | 1,175.0 | 12.14 | 22 | 8.48 | 12 | 3.67 | 38 | 991.65 | 17 | 692.38 | 7 | 299.29 | 30 |
| West Virginia | 1,452.6 | 1,150.1 | 302.5 | 11.79 | 27 | 9.34 | 7 | 2.46 | 46 | 773.48 | 32 | 612.41 | 16 | 161.08 | 44 |
| Wisconsin | 4,820.8 | 3,260.4 | 1,560.4 | 13.68 | 9 | 9.25 | 8 | 4.43 | 23 | 1,021.36 | 13 | 690.76 | 8 | 330.59 | 26 |
| Wyoming | 581.1 | 342.8 | 238.3 | 15.89 | 3 | 9.37 | 6 | 6.51 | 3 | 1,291.33 | 3 | 761.78 | 5 | 529.56 | 5 |
| UNITED STATES TOTAL | \$204,637.7 | \$124,908.1 | \$79,729.6 | 11.98% | | 7.31% | | 4.67% | | \$ 929.75 | | \$ 567.51 | | \$362.24 | |

1. State and Local tax totals differ slightly from the final totals compiled by individual states due to varying closing dates for state fiscal year tax collections and sampling errors in estimating local government taxes.

NOTE: Same rank applied in case of tie.

SOURCE: U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS, GOVERNMENTAL FINANCES IN 1978-1979, Tables 5, 25, and 27.

**TABLE 32
CORPORATION TAX RETURNS
BY TOTAL TAX LIABILITY
1979**

| Total Tax Liability | | Returns | Net Worth Tax | Net Income Tax | Prepayment | Credit | Penalty & Interest | Payment | |
|---------------------|------------------|---------|------------------|-------------------|------------|-----------|-----------------------|---------|-----------|
| | Under | \$ 100 | 58,764 | \$ 2,051 | \$ 245 | \$ 1,366 | \$ 2,068 | \$ 72 | \$ 2,947 |
| \$ | 100 Under | 200 | 13,401 | 1,145 | 783 | 1,155 | 1,365 | 58 | 2,159 |
| | 200 Under | 300 | 7,551 | 788 | 1,067 | 1,092 | 1,145 | 29 | 2,113 |
| | 300 Under | 400 | 5,574 | 724 | 1,213 | 1,140 | 1,114 | 29 | 2,218 |
| | 400 Under | 500 | 4,311 | 629 | 1,300 | 1,123 | 1,002 | 30 | 2,226 |
| | 500 Under | 1,000 | 12,579 | 2,369 | 6,654 | 5,314 | 4,401 | 109 | 10,195 |
| | 1,000 Under | 2,000 | 11,432 | 3,365 | 12,982 | 9,616 | 7,463 | 165 | 18,576 |
| | 2,000 Under | 3,000 | 5,688 | 2,473 | 11,458 | 8,178 | 6,062 | 110 | 16,073 |
| | 3,000 Under | 4,000 | 3,575 | 2,034 | 10,324 | 7,266 | 5,421 | 97 | 14,156 |
| | 4,000 Under | 5,000 | 2,527 | 1,717 | 9,581 | 6,647 | 4,565 | 65 | 12,964 |
| | 5,000 Under | 10,000 | 5,628 | 6,105 | 33,290 | 23,202 | 17,031 | 257 | 45,886 |
| | 10,000 Under | 25,000 | 3,662 | 8,801 | 47,819 | 33,399 | 25,032 | 241 | 65,653 |
| | 25,000 Under | 50,000 | 1,472 | 7,358 | 43,830 | 29,901 | 22,275 | 189 | 59,116 |
| | 50,000 Under | 75,000 | 544 | 4,400 | 28,761 | 19,399 | 14,478 | 78 | 38,645 |
| | 75,000 Under | 100,000 | 275 | 3,708 | 19,915 | 13,641 | 11,512 | 79 | 26,606 |
| | \$100,000 and Up | | 762 | 33,048 | 258,595 | 173,369 | 140,816 | 970 | 323,943 |
| Totals | | | 137,745 | \$80,713 | \$487,818 | \$335,806 | \$265,750 | \$2,577 | \$643,476 |

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding. Dollar amounts in thousands.

**TABLE 33
CORPORATION TAX RETURNS
BY TOTAL TAX LIABILITY
1979**

| <u>Total Tax Liability</u> | | <u>Returns</u> | <u>Net Worth Tax</u> | <u>Net Income Tax</u> | <u>Prepayment</u> | <u>Credit</u> | <u>Penalty & Interest</u> | <u>Payment</u> |
|----------------------------|------------------|----------------|--------------------------|---------------------------|-------------------|---------------|-----------------------------------|----------------|
| | Under | \$ 100 | 75,765 | \$18,439 | \$ 599 | \$ 11,087 | \$ 17,995 | \$ 19,567 |
| \$ | 100 Under | 200 | 7,660 | 712 | 1,117 | 1,078 | 1,050 | 23 |
| | 200 Under | 300 | 5,441 | 529 | 1,343 | 1,102 | 941 | 25 |
| | 300 Under | 400 | 4,192 | 487 | 1,457 | 1,139 | 959 | 24 |
| | 400 Under | 500 | 3,242 | 428 | 1,447 | 1,105 | 856 | 24 |
| | 500 Under | 1,000 | 10,527 | 1,788 | 7,575 | 5,516 | 4,174 | 108 |
| | 1,000 Under | 2,000 | 9,861 | 2,592 | 14,174 | 9,848 | 6,918 | 158 |
| | 2,000 Under | 3,000 | 4,974 | 1,978 | 12,186 | 8,329 | 5,794 | 111 |
| | 3,000 Under | 4,000 | 3,195 | 1,701 | 11,042 | 7,499 | 5,087 | 85 |
| | 4,000 Under | 5,000 | 2,237 | 1,430 | 9,961 | 6,684 | 4,589 | 73 |
| | 5,000 Under | 10,000 | 4,870 | 4,944 | 33,946 | 22,899 | 15,775 | 226 |
| | 10,000 Under | 25,000 | 3,146 | 7,020 | 48,878 | 33,087 | 23,681 | 223 |
| | 25,000 Under | 50,000 | 1,285 | 6,250 | 44,919 | 29,949 | 22,157 | 158 |
| | 50,000 Under | 75,000 | 478 | 3,417 | 29,104 | 18,819 | 13,658 | 90 |
| | 75,000 Under | 100,000 | 229 | 3,376 | 19,920 | 13,738 | 10,545 | 67 |
| | \$100,000 and Up | | 643 | 25,623 | 250,149 | 163,926 | 131,570 | 326 |
| | Totals | | 137,745 | \$80,713 | \$487,818 | \$335,806 | \$265,750 | \$2,577 |
| | | | | | | | | \$643,476 |

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding. Dollar amounts in thousands.

TABLE 34
CORPORATION TAX RETURNS
BY NET WORTH TAX LIABILITY
1979

| <u>Total Tax Liability</u> | | <u>Returns</u> | <u>Net Worth Tax</u> | <u>Net Income Tax</u> | <u>Prepayment</u> | <u>Credit</u> | <u>Penalty & Interest</u> | <u>Payment</u> |
|----------------------------|------------------|----------------|----------------------|-----------------------|-------------------|------------------|-------------------------------|------------------|
| | Under | \$ 100 | 88,311 | \$ 3,494 | \$ 19,556 | \$ 13,182 | \$ 7,936 | \$ 28,459 |
| \$ | 100 Under | 200 | 17,815 | 2,526 | 16,895 | 11,412 | 7,059 | 23,274 |
| | 200 Under | 300 | 7,211 | 1,748 | 12,108 | 8,174 | 5,498 | 16,274 |
| | 300 Under | 400 | 4,850 | 1,673 | 11,077 | 7,484 | 5,225 | 14,789 |
| | 400 Under | 500 | 3,142 | 1,401 | 9,093 | 6,173 | 4,363 | 12,150 |
| | 500 Under | 1,000 | 7,205 | 5,028 | 33,505 | 22,545 | 15,895 | 44,627 |
| | 1,000 Under | 2,000 | 4,213 | 5,872 | 39,931 | 27,047 | 19,162 | 53,883 |
| | 2,000 Under | 3,000 | 1,533 | 3,740 | 25,927 | 17,390 | 13,220 | 34,135 |
| | 3,000 Under | 4,000 | 813 | 2,802 | 16,612 | 11,452 | 9,496 | 22,320 |
| | 4,000 Under | 5,000 | 491 | 2,194 | 15,701 | 10,582 | 7,487 | 20,616 |
| | 5,000 Under | 10,000 | 1,086 | 7,540 | 48,683 | 32,893 | 26,937 | 65,183 |
| | 10,000 Under | 25,000 | 654 | 10,171 | 53,887 | 37,694 | 29,626 | 71,965 |
| | 25,000 Under | 50,000 | 209 | 7,154 | 35,577 | 25,220 | 20,821 | 45,177 |
| | 50,000 Under | 75,000 | 69 | 4,075 | 20,246 | 14,287 | 12,560 | 26,983 |
| | 75,000 Under | 100,000 | 43 | 3,766 | 13,719 | 10,385 | 9,767 | 18,365 |
| | \$100,000 and UP | | 100 | 17,529 | 115,302 | 79,888 | 70,698 | 145,276 |
| Totals | | | 137,745 | \$80,713 | \$487,818 | \$335,806 | \$265,750 | \$643,476 |

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding. Dollar amounts in thousands.

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

**TABLE 35
STATUTE OF LIMITATIONS AND OTHER TIME LIMITS**

| TAX | PENALTIES AND INTEREST* | COLLECTION AND ASSESSMENT** | REFUNDS |
|-------------------------------|--|--|---|
| 1. ALCOHOLIC BEVERAGE | (1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5 % penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum, N.J.S.A. 54:44-1; N.J.S.A. 54:45-1 | 3 years to assess** | 1 year 54:45-6 |
| 2. BUSINESS PERSONAL PROPERTY | (1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5 % penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:11A-13, 17 | 5 years after filing for additional assessment 54:11A-12b** | 2 years 54:49-14** |
| 3. CIGARETTE | (1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:40A-7 | 3 years to assess** | 2 years 54:49-14** |
| 4. CORPORATION | (1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:10A-19—1.5% per month on underpayment if paid within extended period of time; if payment is less than 90%, 1.5% per month plus 5% penalty per month. (4) Deficiency assessment—N.J.S.A. 54:49-6, 11** | (1) 5 years for assessment of additional tax 54:10A-19.1** (2) 10 years where corporation franchise return duly filed 54:10A-31 | 2 years 54:49-14** if no assessment has been made** |

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

| RECORD RETENTION | CRIMINAL PENALTIES | APPEALS |
|---|---|---|
| 1. 3 years (up to 2 years additional by order of the Director) 54:45-2 | (1) Failure to pay at sale or delivery—crime of fourth degree** 54:47-5 (2) False swearing with intent to avoid tax—crime of fourth degree** 54:47-4 | (1) Within 30 days after finding by the Division to the Director— 54:45-5; a hearing will be granted (2) To Tax Court—Appeals from decision of Director—90 days— Rule 8:4-1(b) |
| 2. 5 years**3 | (1) Failure to file, false or fraudulent filing—crime of fourth degree** 54:52-1 (2) False swearing to avoid paying tax—crime of the fourth degree** 54:52-2 | Within 90 days to Tax Court—Rule 8:4-1(b) |
| 3. 3 years 54:40A-23 | (1) Forgery or counterfeiting stamps—crime of the third degree** 54:40A-29 (2) Possession of counterfeit stamps—crime of the third degree** 54:40A-29 (3) Possession of cigarettes with counterfeit stamps—more than 2,000 packs—crime of fourth degree**—less than 2,000 packs—disorderly person ** 54:40A-29 (4) Preventing or hindering investigation—\$250 for each offense 54:40A-27 (5) Making false entries with intent to evade tax—crime of the fourth degree** 54:40A-31 (6) Transporting unstamped cigarettes without proper invoices—disorderly person** 54:40A-32 (7) Failure to file report or filing false report—crime of the fourth degree** 54:40A-33 (8) False swearing to evade tax—crime of the fourth degree** 54:40A-34 (9) Violation of Act when no penalty provided—\$250 54:40A-36 | Within 90 days to Tax Court—Rule 8:4-1(b)** |
| 4. 5 years**3 | (1) Failure to file or filing false report—crime of the fourth degree** 54:52-1** (2) False swearing to avoid paying tax—crime of the fourth degree** 54:52-2** | Within 90 days to Tax Court—Rule 8:4-1(b) |

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

| TAX | PENALTIES AND INTEREST* | COLLECTION AND ASSESSMENT** | REFUNDS |
|-----------------------------|---|--|---|
| 5. CORPORATION INCOME | (1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:10E-18 | 5 years to assess 54:10E-19 | 2 years 54:49-14** |
| 6. EMERGENCY TRANSPORTATION | (1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:8A-53 | (1) 3-1/2 years after return is filed except where return omits more than 25% of income, then 6-1/2 years, except when a return is willfully false or fraudulent and where no return has been filed, etc. 54:8A-55 | (1) 2 years 54:49-14** (2) 5 years where deduction disallowed for one year and allowed other years 54:8A-55 |
| 7. GROSS INCOME | (1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54A:9-5(a)—9% per annum, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum (4) Additional penalties—N.J.S.A. 54A:9-6 | (1) 3 years after return is filed except where return omits more than 25% of income, then 6 years. 54A:9-4 | 3 years after return is filed or 2 years after tax is paid whichever is later 54A:9-8a |
| 8. INHERITANCE AND ESTATE | (1) Tax paid more than 8 months after it becomes due and payable 10%—if delay unavoidable 6% 54:35-3 (2) Failure to testify before appraiser after service of subpoena—\$200 penalty 54:34-10 | (1) Tax due is lien for 15 years 54:35-5 (2) 15 years 54:35-5.1 | 3 years from date of final determination or payment—no refund more than 20 years after date of death of decedent 54:35-10 |

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

| RECORD RETENTION | CRIMINAL PENALTIES | APPEALS |
|---------------------------|---|---|
| 5. 5 years ^{*3} | (1) Failure to file report or filing fraudulently—crime of the fourth degree ^{** 54:52-1**} (2) False swearing to evade tax—crime of the fourth degree ^{** 54:52-2**} (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree ^{** 54:52-4**} | Within 90 days to Tax Court—Rule 8:4-1(b) |
| 6. 7 years ^{*3} | Failure to file or filing false or fraudulent report—crime of the fourth degree ^{** 54:8A-54} | 30 days to appeal assessment to the Director 54:8A-55 ^{*3} 90 days to Tax Court—Rule 8:4-1(b) |
| 7. 2 years ^{*3} | (1) Failure to file report or filing fraudulently—crime of the fourth degree ^{** 54A:9-15} (2) Willful failure to withhold—crime of the fourth degree ^{** 54A:9-15} | (1) Within 90 days to the Director 54A:9-9(b) (2) Within 90 days to Tax Court Rule 8:4-1(b) |
| 8. 20 years ^{*3} | Willful and knowing misrepresentation to appraiser—crime of the fourth degree ^{** 54:34-11} | Appeal from appraisal or assessment of tax—within 90 days after making and entering same to Tax Court Rule 8:4-1(b) |

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

| TAX | PENALTIES AND INTEREST* | COLLECTION AND ASSESSMENT** | REFUNDS |
|---|--|-------------------------------|---|
| 9. MOTOR FUELS | (1) Failure to file a report (distributor or jobber) 20% of tax—N.J.S.A. 54:39-27 (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:39-64(b) | 3 years to assess** | (1) Distributors 1 year from date of payment 54:39-29 (2) Those refundable 6 months 54:39-67 |
| 10. PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS | Failure to file report \$100 per day 54:30A-19 and 54:30A-55; interest 1.5% per month** | 2 years** | 2 years** |
| 11. SALES AND USE | (1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:32B-26 | 3 years** 54:32B-27 | 2 years after payment of tax by customer 54:32B-20 |
| 12. SAVINGS INSTITUTION | (1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:10D-5 | 5 years to assess 54:10D-16** | 2 years 54:49-14** 54:49-16** |

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

| RECORD RETENTION | CRIMINAL PENALTIES | APPEALS |
|--|--|---|
| <p>9. Wholesalers and retailers records 2 years 54:39-33; daily—1 year 54:39-34</p> <p>Distributors and gasoline jobbers records 1 year 54:39-25</p> | <p>(1) Failure to pay tax—crime of the fourth degree 54:39-55** (2) Making any false statements—crime of the fourth degree 54:39-55** (3) Concealing any material fact—crime of the fourth degree 54:39-55** (4) Obtaining fuel falsely—crime of the fourth degree** 54:39-56</p> | <p>(1) Within 90 days to Tax Court—Rule 8:4-1(b) from docketed debts 54:39-47 (2) Within 90 days from any order or assessment of the Director 54:39-49</p> |
| <p>10. 2 years**</p> | <p>False swearing, perjury—crime of the fourth degree** 54:52-2** 54:30A-19 and 54:30A-55</p> | <p>Within 90 days to Tax Court—Rule 8:4-1(b)</p> |
| <p>11. 3 years 54:32B-16</p> | <p>Failure to file, willfully filing false returns or failure to pay over tax—disorderly person** 54:32B-26</p> | <p>(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing 54:32B-19 (2) After Director's decision 90 days to appeal to Tax Court—Rule 8:4-1(b)</p> |
| <p>12. 5 years**</p> | <p>(1) Failure to file report or filing fraudulently—crime of the fourth degree** 54:52-1** (2) False swearing to evade tax—crime of fourth degree** 54:52-2** (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree** 54:52-4**</p> | <p>Within 90 days to Tax Court—Rule 8:4-1(b)</p> |

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

| TAX | PENALTIES AND INTEREST* | COLLECTION AND ASSESSMENT**1 | REFUNDS |
|---------------------------------------|---|------------------------------|---|
| 13. SPILL COMPENSATION | (1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—\$1.5% per month, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum | NONE | 2 years 54:49-14** and 54:49-16** |
| 14. STATE TAX UNIFORM PROCEDURE LAW | (1) Failure to file—N.J.S.A. 54:49-4—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum | Not a taxing law | 2 years 54:49-14 and 54:49-16 |
| 15. WAGE REPORTING ACT | Failure by employer to file report—N.J.S.A. 54:1-62—first failure up to \$1 per employee, second failure up to \$5 per employee, third and subsequent failures up to \$25 per employee. | Not a taxing law | Not a taxing law |
| 16. ALCOHOLIC BEVERAGE WHOLESAL SALES | (1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:32C-12, 13 | 3 years to assess**3 | 2 years N.J.S.A. 54:49-14** and N.J.S.A. 54:49-16** |

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

| RECORD RETENTION | CRIMINAL PENALTIES | APPEALS |
|--|---|--|
| 13. 2 years for the Director 54:50-10 | (1) Failure to file a report or filing fraudulently—crime of the fourth degree*7—58:10-23.11h(f) (2) False swearing to evade tax—crime of the fourth degree*7—54:52-4*2 (3) Giving false information up to \$25,000—58:10-23.11u | (1) Within 30 days to the Director 54:49-18 and 58:10-23.11(d) (2) Subject to rules of Tax Court and/or Superior Court |
| 14. 2 years for the Director 54:50-10 | (1) Failure to file report or filing fraudulently—crime of the fourth degree*7—54:52-1*2 (2) False swearing to evade tax—crime of the fourth degree*7—54:52-2*2 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree*7 54:52-4*2 | (1) Within 30 days to the Director 54:49-18*2 (2) Subject to rules of Tax Court |
| 15. 3 years*3 | Follow criminal penalties under #14 (State Tax Uniform Procedure Law) | Follow appeals under #14 (State Tax Uniform Procedure Law) |
| 16. 3 years, N.J.S.A. 54:32C-7 | Failure to file, willfully filing false returns or failure to pay over tax—disorderly person*8 N.J.S.A. 54:32C-13 | (1) Where determination is made by Division, 30 days to appeal to the Director for a hearing N.J.S.A. 54:32C-10 (2) After Director's decision 90 days to appeal to Tax Court N.J.S.A. 54:32C-14 Rule 8:4-1(b) |

*1 Except for willfully false or fraudulent return, or no return

*2 State Tax Uniform Procedure Law governs

*3 Administrative Decision

*4 From second month after tax due

*5 *Vicoa, Inc. v. Director, Division of Taxation*, 166 N.J. Super. 496 (App. Div., 1979)

*6 Crime of the third degree—Sentence of imprisonment is to be fixed by the court and not to be less than three years nor to be in excess of five years. A fine is not to exceed \$7,500.00.

*7. Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed \$7,500.00.

*8. Disorderly person—Sentence of imprisonment is to be fixed by the court and not to be in excess of six months. A fine is not to exceed \$1,000.00.

*9. See P.L. 1979, c. 367—Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed \$5,000.00.

TABLE 36
CALENDAR OF TAX EVENTS
DUE DATES
You Are Asked to Report On This New Jersey State Library

| TAXES | Payable monthly or bi-monthly | Payable Quarterly | Payable Semi- Annually | Payable Annually | Reports Monthly |
|--|--|-------------------------------------|------------------------------|-----------------------------|--------------------|
| 1 Alcoholic Beverage Tax | Bimonthly By the 15th. | | | | Licenses |
| 2 Financial Business Tax | | | | By April 15th. | |
| 3 Business Personal Property Tax | | | Sept. 15th. Feb. 15th. | | |
| 4 Cigarette Tax | Taxes are prepaid by distributors before distribution | | | | Licenses |
| 5 Corporation Business Tax | Due 15th day of 4th month after close of accounting period. | | | | |
| 6 Corporation Income Tax | Due 15th day of 4th month after close of accounting period. | | | | |
| 7 Emergency Transportation Tax | | April 30-July 31 Oct. 31-Jan. 31 | | By April 15th. ¹ | |
| 8 Gross Income Tax | | | | By April 15th. ¹ | |
| 9 Insurance Premiums Tax | | | | By March 1st. | |
| 10 Local Property Tax | | Feb., May, Aug. & Nov. 1 | | | |
| 11 Motor Fuels Tax | Next to last business day | | | | Inventories |
| 12 Sales and Use Tax | Remittance when \$100 or more | Jan., April, July & Oct. 20 | | | |
| 13 Savings Institution Tax | Due 3½ months after close of the companies accounting period | | | | |
| 14 Spill Compensation Tax | Monthly by the 20th | | | | |
| 15 Railroad Property (class II) Tax | | | | Dec. 1st. | |
| 16 Railroad Franchise Tax | | | | June 15th | |
| 17 Public Utility Franchise Tax (for municipal use) | | | | *May, Sept. & Dec. | |
| 18 Public Utility Gross Receipts Tax (for municipal use) | | | | *May, Sept., & Dec. | |
| 19 Public Utility Excise Tax (for state use) | | | | May 1st. | |
| 20 Local Assistance Fund | | | July 5 Oct. 1 | | |
| 21 Alcohol Beverage Wholesales | Monthly by the 20th | | | | |

¹Taxpayers on a fiscal year; tax is due the 15th day of the 4th month following the close of the taxpayer's fiscal year.

*Billed annually, payable by the State in three installments.

**By June 1 for Banking Corporations.

***By July 15 for Banking Corporations.

CALENDAR OF TAX EVENTS
DUE DATES (Continued)
 You are viewing an Archived Copy from the New Jersey State Library

| Reports Annually | Assessment Dates | Appeals Dates | State Certification Dates | State Distribution or Apportionment Dates | Lien Attachment against Property & Assets |
|------------------|-----------------------------|---------------------|---------------------------|---|---|
| 1 | | | | | |
| 2 | Dec. 31st. | | By Nov. 10th. | By Dec. 15th. | Jan. 1st. after tax is due |
| 3 | | Within Three Months | ** | *** | |
| 4 | | | | | |
| 5 | | Within Three Months | ** | *** | Jan. 1st. after tax is due |
| 6 | | Within Three Months | | | |
| 7 | By the last day of February | | | | |
| 8 | By the last day of February | | | | |
| 9 | By March 1st. | | | | |
| 10 | Oct. 1st. | By Aug. 15th. | | | |
| 11 | | Within One Year | | | |
| 12 | | | | | |
| 13 | | Within Three Months | | | Jan. 1st. after tax is due |
| 14 | | | | | |
| 15 | March 1st. | Dec. 15th. | 3rd. Monday in May | | By Dec. 15 |
| 16 | April 1st. | June 1st. | 1st Tuesday in September | | |
| 17 | Sept. 1 & Feb. 1 | May 1st. | Within 90 days | On or Before May 1 | Before January 1st. |
| 18 | Sept. 1 & Feb. 1 | June 2nd. | | On or Before May 1 | |
| 19 | | April 1st | | On or Before April 1 | |
| 20 | | | | | |
| 21 | | | | | |

**TABLE 37
SUMMARY HISTORY OF TAXES**

| Tax & Citation | Date Of doption | First Tax Rate | First Tax Change |
|--|-----------------|---|--|
| 1 ALCOHOLIC BEVERAGE N.J.S.A. 54:41-1 | 1933 | 3¢ per gallon tax on beer | December 5, 1933—3-1/3¢ per gallon of beer \$1.00 per gallon for liquor |
| 2 BUSINESS PERSONAL PROPERTY N.J.S.A. 54:11A-1 | 1966 | 1.3% on 50% of original cost of tangible property used in business | |
| 3 CIGARETTE N.J.S.A. 54:40A-1 | 1948 | 3¢ per pack (20 cigarettes) (1.5¢ per 10 cigarettes) | April 16, 1956—3¢ to 5¢ per pack of 20 cigarettes |
| 4 CORPORATION BUSINESS N.J.S.A. 54:10A-1 | 1884 | 1/10 of 1% upon turnpike company's par value or number of shares of capital stock: 2% upon gross receipts of car companies | 1958—1% on allocable net income 1946—8/10 mill per \$1 on allocable net worth |
| 5 C.B.T.—BANKING CORP. N.J.S.A. 54:10A-1 et. seq. | 1975 | 2 mills per \$ on allocated net worth & 7½% on all allocated net income. | 1980—2 mills per \$ on allocated net worth & 9% on all allocated net income |
| 6 C.B.T.—FINANCIAL CORP. N.J.S.A. 54:10A-1 et. seq. | 1975 | 2 mills per \$ on allocated net worth & 7½% on all allocated net income. | 1980—2 mills per \$ on allocated net worth & 9% on all allocated net income |
| 7 CORPORATION INCOME N.J.S.A. 54:10E-1 | 1973 | 7½% of allocated net income to corporations not subject to the Corporation Business Tax but deriving income in New Jersey | |
| 8 EMERGENCY TRANSPORTATION N.J.S.A. 54:8A-1 | 1961 | 2% to 10% net income earned in New York State and 1% to 5% on net capital gains | 1965—amended to conform with U.S. Revnue Act of 1964 |
| 9 FINANCIAL BUSINESS N.J.S.A. 54:10A-1 | 1946 | ¾ of 1% on net worth less specified deductions | 1970—increased rate from ¾ of 1% to 1½% |
| 10 GROSS INCOME | 1976 | Graduated from 2-2½% on taxable income | |
| 11 INSURANCE PREMIUMS N.J.S.A. 54:16-1 | 1885 | 35/100 of 1% on taxable premiums | 1945—2% |
| 12 MOTOR FUELS N.J.S.A. 54:39-1 | 1927 | 2¢ per gallon on fuels on public highways | December 1, 1930—increased from 2¢ to 3¢ per gallon |
| 13 PUBLIC UTILITY N.J.S.A. 54:30A-16 | 1884 | 2% on gross receipts off telephone & telegraph companies; 0.5% on gross receipts; 5% on dividends; 8% on gross receipts of oil and pipeline companies | 1917—rates increased from 2% to 5% with a gradual increase of 1% per year |
| 14 RAILROAD N.J.S.A. 54:29A-1 | 1830 | 0.5% of either capital stock or cost of the road, equipment and appurtenances | 1884—0.5% of total valuations for State use; 1% for local use |
| 15 SALES AND USE N.J.S.A. 54:32B-1 | 1966 | 3% or 3¢ on a dollar of retail sales | 1970—increased rate to 5% or 5¢ on a dollar |
| 16 SAVINGS INSTITUTION N.J.S.A. 54:10D-1 | 1973 | 5% on net income of savings banks and savings and loan and building and loan associations | 1979—reduced rate from 5% to 3% of net income |
| 17 SPILL COMPENSATION | 1977 | \$.01 per barrel or non-liquid equivalent | |
| 18 TRANSFER INHERITANCE N.J.S.A. 54:33-1 | 1892 | 5% tax on property transferred from decedent to beneficiary | 1914—reduced rate of 5% to 2% for immediate family on excess of \$5,000 but not more than \$50,000 |

SUMMARY HISTORY OF TAXES (Continued)

| Most Recent Change | No. Of Rate Changes Since Adoption | Revenue Disposition | |
|---|------------------------------------|---------------------|--------------------------------|
| | | State | Local |
| 1 1972—liquor increased to \$2.80 per gallon. Wine, vermouth and sparkling wine—\$.30 | 6 | 100% | |
| 2 | 0 | 100% | |
| 3 1972—14¢ to 19¢ per pack of 20 cigarettes | 7 | 100% | |
| 4 1980—net income tax increase from 7-1/2 to 9% 1954—net worth tax increase to 2 mills per \$1 | 12 | 100% | |
| 5 | 1 | 50% | County 25% Municipality 25% |
| 6 | 1 | 50% | County 25% Municipality 25% |
| 7 | 0 | 100% | |
| 8 1972—increase in tax rate schedule from 14% to 15% on taxable income exceeding \$25,000 and a 2½% surcharge | 4 | 100% | |
| 9 1975—Incorporated financial business subject to corporation tax | 1 | 50% | County 25% Municipality 25% |
| 10 | 0 | | 100% |
| 11 | 1 | 100% | |
| 12 1972—rate increased from 7¢ to 8¢ per gallon | 8 | 100% | |
| 13 1960—7½% on gross receipts and 1971—adopted a 50% prepayment provision | 7 | 100% | |
| 14 1948—franchise tax at 100% on operating income Based on track miles | 12 | | 100% |
| 15 | 1 | 100% | |
| 16 | 1 | 100% | |
| 17 | 0 | 100% | |
| 18 1962—rate increased from 5% to a maximum of 16% | 3 | 100% | |

**TABLE 38
TAX COLLECTIONS¹ (TIME SERIES)**

| Year | BEVERAGE TAX | | | CIGARETTE TAX | | |
|------|--------------|---------|-------------------------|-----------------------------------|-----------|--------------------|
| | Gross | Refunds | Net | Stamps and miscellaneous Revenues | License | Total ² |
| 1960 | \$21,431,051 | \$ 156 | \$21,430,895 | \$ 40,776,557 | \$259,587 | \$ 41,036,144 |
| 1961 | 22,048,917 | 2,404 | 22,046,513 | 47,041,790 | 256,186 | 47,297,976 |
| 1962 | 23,052,704 | 601 | 23,052,102 | 59,474,552 | 258,629 | 59,733,182 |
| 1963 | 24,422,927 | 636 | 24,422,290 | 60,797,812 | 248,193 | 61,046,005 |
| 1964 | 27,745,326 | 621 | 27,744,704 | 67,630,621 | 256,911 | 67,887,532 |
| 1965 | 29,979,945 | 380 | 29,979,565 | 71,231,635 | 257,847 | 71,489,482 |
| 1966 | 31,742,479 | 480 | 31,741,999 | 77,468,859 | 256,534 | 77,725,394 |
| 1967 | 32,118,281 | 257 | 32,118,024 | 96,263,226 | 253,511 | 96,516,738 |
| 1968 | 33,608,541 | 471 | 33,608,070 | 100,371,057 | 249,740 | 100,620,798 |
| 1969 | 36,057,352 | 10,282 | 36,047,069 | 116,689,243 | 251,226 | 116,940,469 |
| 1970 | 42,475,339 | 858 | 42,474,480 | 117,670,713 | 251,136 | 117,921,849 |
| 1971 | 43,513,733 | 621 | 43,513,112 | 123,404,596 | 400,402 | 123,804,998 |
| 1972 | 45,372,719 | 845 | 45,371,873 | 134,143,149 | 412,675 | 134,555,824 |
| 1973 | 49,914,215 | 121 | 49,914,093 ³ | 165,100,486 | 427,141 | 165,527,628 |
| 1974 | 56,785,401 | 4,682 | 56,780,718 | 167,658,803 | 416,543 | 168,075,347 |
| 1975 | 54,664,558 | 1,298 | 54,663,260 | 167,020,839 | 431,284 | 167,452,123 |
| 1976 | 55,358,618 | 3,137 | 55,355,481 | 168,104,604 | 396,580 | 168,501,184 |
| 1977 | 53,825,552 | 113 | 53,825,439 | 168,962,622 | 392,012 | 169,354,634 |
| 1978 | 54,927,490 | 76 | 54,927,414 | 170,495,269 | 391,031 | 170,886,300 |
| 1979 | 54,463,006 | 10 | 54,462,996 | 170,145,082 | 378,731 | 170,523,813 |
| 1980 | 55,491,919 | 5 | 55,491,914 | 171,684,571 | 368,938 | 172,053,509 |
| 1981 | 58,919,688 | 1,010 | 58,918,678 | 174,932,370 | 352,203 | 175,284,573 |

¹Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.

²Gross collection. Net collections after cash refunds: 1979—\$169,813,474; 1980—\$171,245,450; 1981—\$175,678,734.

³Reflects 11 months' collection due to bimonthly reporting.

TAX COLLECTIONS¹ (TIME SERIES) (CONTINUED)

| Year | Sales Tax | Emergency ³ Transportation Tax | Business Personal Property Tax | Financial ² Business Tax | Corporation Business Tax |
|------------|----------------|---|---|---|--------------------------------|
| 1973 | \$ 681,937,905 | \$25,522,028 | \$57,777,890 | \$4,294,141 | \$249,642,024 |
| 1974 | 735,064,595 | 31,920,293 | 64,273,821 | 5,163,309 | 281,999,190 |
| 1975 | 770,380,745 | 34,733,844 | 70,522,348 | 6,251,344 | 313,757,103 |
| 1976 | 829,483,092 | 39,063,774 | 77,979,545 | 1,021,383 | 399,036,603 |
| 1977 | 905,149,435 | 30,453,830 | 80,491,075 | 145,576 | 462,368,237 |
| 1978 | 1,003,342 | 20,847,708 | 81,176,155 | 92,060 | 497,850,787 |
| 1979 | 1,098,017,244 | 35,201,112 | 78,676,962 | 121,360 | 538,506,682 |
| 1980 | 1,179,877,566 | 34,464,614 | 70,893,758 | 628,032 | 627,207,517 |
| 1981 | 1,201,213,918 | 41,888,784 | 64,531,427 | 35,942 | 770,298,738 |

¹Fiscal year ending June 30th. For prior years, see Annual Reports of 1955 and 1969. (Net collections)

²Represents Unincorporated Financial Business Collections and audit receipts from both Incorporated and Unincorporated Financial Business since 1976.

³Transportation tax reflects transferred amount to Gross Income Tax (C. 66. P.L. 1976) since 1977.

| Year | MOTOR FUELS | | | INSURANCE PREMIUMS TAX | | | | Total ¹ |
|------|---------------|-------------|---------------|---|--|-------------------------------|------------------------------|--------------------|
| | Gross | Refunds | Net | Domestic Insurance (Other Than Life) | Foreign Insurance (Other Than Life) | Domestic Life Insurance | Foreign Life Insurance | |
| 1960 | \$103,790,291 | \$5,259,557 | \$ 98,530,733 | \$182,020 | \$10,641,997 | \$490,444 | \$ 6,216,041 | \$17,530,502 |
| 1961 | 105,119,401 | 4,919,641 | 100,199,760 | 120,094 | 11,631,508 | 604,497 | 6,460,034 | 18,816,133 |
| 1962 | 128,794,066 | 6,227,616 | 122,566,450 | 276,804 | 12,305,340 | 619,083 | 6,714,124 | 19,915,351 |
| 1963 | 132,647,134 | 5,666,426 | 126,980,708 | 228,859 | 13,363,939 | 541,492 | 6,901,274 | 21,035,564 |
| 1964 | 138,611,735 | 6,397,025 | 132,214,710 | 297,167 | 14,637,309 | 473,931 | 7,552,338 | 22,960,745 |
| 1965 | 143,785,555 | 6,096,874 | 137,688,681 | 338,332 | 15,500,600 | 554,968 | 7,808,076 | 24,201,976 |
| 1966 | 151,459,682 | 6,277,988 | 145,181,694 | 383,923 | 20,900,438 | 783,084 | 10,178,523 | 32,245,968 |
| 1967 | 154,594,708 | 6,200,645 | 148,394,062 | 460,198 | 23,107,815 | 716,985 | 9,940,013 | 34,225,011 |
| 1968 | 161,921,972 | 5,785,045 | 156,136,926 | 313,042 | 21,664,807 | 410,267 | 9,052,533 | 31,440,649 |
| 1969 | 194,788,565 | 7,396,271 | 187,392,294 | 430,737 | 23,357,869 | 339,317 | 9,417,483 | 33,545,404 |
| 1970 | 205,647,482 | 6,048,393 | 199,599,109 | 477,002 | 24,474,032 | 350,758 | 9,388,375 | 34,690,167 |
| 1971 | 216,082,468 | 5,827,006 | 210,255,461 | 684,684 | 31,168,342 | 319,312 | 11,111,482 | 43,283,820 |
| 1972 | 230,167,869 | 5,639,750 | 224,528,118 | 743,802 | 34,211,124 | 396,350 | 11,193,376 | 46,544,652 |
| 1973 | 274,745,185 | 6,544,153 | 268,201,032 | 461,486 | 34,957,226 | 526,637 | 12,500,477 | 48,445,826 |
| 1974 | 275,456,460 | 6,968,263 | 268,488,197 | 801,063 | 35,606,023 | 81,254 | 13,017,749 | 49,506,089 |
| 1975 | 279,997,299 | 7,522,525 | 272,474,774 | 642,233 | 37,116,744 | 154,669 | 13,925,787 | 51,839,433 |
| 1976 | 288,944,416 | 7,442,964 | 281,501,447 | 641,749 | 41,597,148 | 715,290 | 14,897,699 | 57,851,580 |
| 1977 | 292,099,702 | 3,281,924 | 288,817,778 | 978,142 | 50,870,005 | 101,513 | 18,740,306 | 70,689,966 |
| 1978 | 297,787,831 | 2,044,594 | 295,743,237 | 2,040,917 | 56,778,579 | 165,048 | 17,907,932 | 76,892,476 |
| 1979 | 301,498,397 | 3,474,139 | 298,024,258 | 1,525,218 | 65,246,079 | 373,594 | 18,348,595 | 85,493,486 |
| 1980 | 283,829,538 | 2,969,499 | 280,860,039 | 1,188,997 | 68,907,992 | 79,807 | 20,848,885 | 91,025,681 |
| 1981 | 280,080,935 | 2,043,279 | 278,037,674 | 1,753,581 | 77,006,232 | 61,010 | 18,832,502 | 97,653,325 |

¹Gross collections. Net collections after cash refunds: 1979—\$85,473,443; 1980—\$90,936,373; 1981—\$97,557,248.

TAX COLLECTIONS¹ (TIME SERIES) (Continued)

DEATH TAXES

INHERITANCE

| Year | RESIDENT | | | Nonresident | Total | Total | |
|------|---------------|------------|---------------|-------------|---------------|-----------|--------------------------|
| | State Use | County Use | Total | | Inheritance | Estate | Death Taxes ² |
| 1960 | \$ 19,595,041 | \$ 922,564 | \$ 20,517,605 | \$143,543 | \$ 20,661,149 | \$897,817 | \$ 21,558,966 |
| 1961 | 23,881,786 | 866,714 | 24,748,500 | 146,819 | 24,895,320 | 694,815 | 25,590,135 |
| 1962 | 22,797,061 | 1,165,542 | 23,962,604 | 151,630 | 24,114,234 | 445,366 | 24,559,601 |
| 1963 | 39,433,774 | 1,323,407 | 40,757,182 | 174,672 | 40,931,854 | 895,948 | 41,827,802 |
| 1964 | 46,369,659 | 1,902,659 | 48,271,663 | 216,910 | 48,488,573 | 921,551 | 49,410,125 |
| 1965 | 46,437,098 | 2,572,418 | 49,009,517 | 358,225 | 49,367,742 | 539,464 | 49,907,207 |
| 1966 | 49,450,872 | 2,388,774 | 51,839,647 | 384,010 | 52,223,657 | 463,969 | 52,687,627 |
| 1967 | 54,691,669 | 2,339,601 | 57,031,270 | 274,914 | 57,306,184 | 634,536 | 57,940,721 |
| 1968 | 55,381,487 | 2,446,883 | 57,828,370 | 351,152 | 58,179,522 | 513,649 | 58,693,171 |
| 1969 | 62,896,376 | 3,078,455 | 65,974,802 | 443,926 | 66,418,729 | 565,688 | 66,984,418 |
| 1970 | 64,359,972 | 2,876,998 | 67,236,970 | 441,624 | 67,678,594 | 2,414,618 | 70,093,213 |
| 1971 | 63,221,347 | 3,285,286 | 66,506,633 | 480,994 | 66,987,628 | 1,550,239 | 68,537,867 |
| 1972 | 75,081,201 | 2,902,686 | 77,983,888 | 709,754 | 78,693,643 | 868,834 | 79,562,477 |
| 1973 | 74,321,489 | 3,196,412 | 77,517,901 | 514,851 | 78,032,753 | 1,318,705 | 79,351,458 |
| 1974 | 86,428,916 | 3,683,957 | 88,902,915 | 744,977 | 90,857,851 | 1,209,959 | 92,067,810 |
| 1975 | 79,907,869 | 4,205,677 | 84,113,546 | 802,279 | 84,915,825 | 1,871,639 | 86,787,465 |
| 1976 | 79,494,409 | 3,706,662 | 83,201,071 | 753,175 | 83,954,246 | 2,167,080 | 86,121,326 |
| 1977 | 87,075,525 | ..... | 87,075,525 | 749,900 | 87,825,425 | 1,534,982 | 89,360,407 |
| 1978 | 99,206,264 | ..... | 99,206,264 | 982,271 | 100,188,535 | 485,981 | 100,674,516 |
| 1979 | 104,102,534 | ..... | 104,102,534 | 130,863 | 104,233,397 | 995,609 | 105,229,006 |
| 1980 | 112,811,679 | ..... | 112,811,671 | 5,306 | 112,816,977 | 4,272,078 | 117,088,055 |
| 1981 | 124,963,058 | ..... | 124,963,058 | 1,188,853 | 126,151,911 | 1,529,544 | 127,681,455 |

¹Fiscal year ending June 30th. For figures at prior years, see Annual Reports of 1955 and 1969.

²Gross collections. Net collections after cash refunds: 1979—\$100,435,754; 1980—\$111,646,287; 1981—\$122,318,134.

TABLE 39
TAX ASSESSMENTS¹ (TIME SERIES)

| Year | RAILROAD TAX | | | | | PUBLIC UTILITY TAX | | | | |
|------------|---------------|---------------|--------------------|---------------|---------|--------------------|----------------------------------|-------------------------|-----|-------------------|
| | PROPERTY TAX | | | FRANCHISE TAX | | TOTAL RAILROAD TAX | Franchise and Gross Receipts Tax | Excise Tax for | | TOTAL UTILITY TAX |
| | For State Use | For Local Use | Total Property Tax | For State | For Use | | | State | Use | |
| 1960 | \$2,527,338 | \$15,087,703 | \$17,615,041 | \$319,307 | | \$17,943,349 | \$71,582,234 | ..... |  | \$ 71,582,234 |
| 1961 | 2,708,479 | 13,497,392 | 16,205,872 | 108,561 | | 16,314,433 | 76,682,815 | ..... |  | 76,682,815 |
| 1962 | 2,401,111 | 14,464,054 | 16,865,054 | 129,856 | | 16,995,023 | 85,917,733 | ..... |  | 85,917,733 |
| 1963 | 2,358,744 | 14,317,698 | 16,676,442 | 165,818 | | 16,842,261 | 91,224,286 | ..... |  | 91,224,286 |
| 1964 | 2,354,342 | 13,712,500 | 16,066,843 | 207,770 | | 16,274,613 | 94,054,621 | \$12,803,923 | | 107,858,545 |
| 1965 | 2,303,156 | 13,206,977 | 15,510,134 | 267,207 | | 15,777,341 | 100,921,217 | 13,588,733 | | 114,509,951 |
| 1966 ..... | ..... | 9,615,002 | 9,615,002 | 518,033 | | 10,133,035 | 107,071,551 | 14,400,886 | | 121,472,438 |
| 1967 | 8,083,210 | ..... | 8,083,210 | 649,732 | | 8,732,582 | 114,528,723 | 15,403,310 | | 129,932,033 |
| 1968 | 7,981,269 | ..... | 7,981,269 | 123,194 | | 8,104,464 | 122,007,663 | 16,410,203 | | 138,417,867 |
| 1969 | 7,434,522 | ..... | 7,434,522 | 151,664 | | 7,586,186 | 130,235,686 | 17,444,723 | | 147,680,410 |
| 1970 | 7,312,073 | ..... | 7,312,073 | 97,948 | | 1,410,021 | 140,492,674 | 18,817,989 | | 159,310,664 |
| 1971 | 7,155,206 | ..... | 7,155,206 | 52,790 | | 7,207,997 | 153,016,968 | 20,416,989 ² | | 173,433,957 |
| 1972 | 6,978,171 | ..... | 6,978,171 | 106,259 | | 7,084,430 | 174,934,438 | 24,623,531 | | 199,557,969 |
| 1973 | 6,887,272 | ..... | 6,887,272 | 54,872 | | 6,942,145 | 193,921,690 | 27,147,286 | | 221,068,976 |
| 1974 | 6,518,508 | ..... | 6,518,508 | 48,742 | | 6,587,250 | 215,515,753 | 30,319,725 | | 245,935,478 |
| 1975 | 6,061,869 | ..... | 6,061,869 | 42,600 | | 6,104,469 | 260,760,754 | 37,720,422 | | 298,481,176 |
| 1976 | 5,955,017 | ..... | 5,955,017 | 57,717 | | 6,012,734 | 308,277,342 | 4,031,184 | | 352,308,526 |
| 1977 | 3,445,208 | ..... | 3,445,208 | 27,147 | | 3,472,355 | 353,526,553 | 50,014,535 | | 403,541,068 |
| 1978 | 3,285,526 | ..... | 3,285,526 | 23,999 | | 3,309,525 | 394,204,165 | 55,318,352 | | 449,522,517 |
| 1979 | 3,322,776 | ..... | 3,322,776 | 27,497 | | 3,350,273 | 426,326,423 | 59,201,895 | | 485,528,318 |
| 1980 | 3,037,838 | ..... | 3,037,838 | 45,056 | | 3,082,894 | 462,199,179 | 64,653,651 | | 526,852,830 |
| 1981 | 3,021,924 | ..... | 3,021,924 | 30,324 | | 3,052,248 | 570,235,633 | 81,201,684 | | 651,437,317 |

¹Calendar year, for figures of prior years see Annual Reports 1955 and 1969.

²Does not include \$10,231,221 prepayment for Calendar 1972 (c. 108 and 109, P.L. 1971).

**TABLE 40
LOCAL TAX STATISTICS¹**

| Year | Valuation of land and improvements | Valuation personal property | Second-class railroad property | Net Valuation taxable including second-class railroad property | Average rate per \$100 of Valuation | County tax |
|------|------------------------------------|-----------------------------|--------------------------------|--|-------------------------------------|------------------|
| 1970 | \$ 35,747,131,383 ^a | \$ 720,543,375 | ..... | \$ 36,467,674,758 | \$5.396 | \$365,347,436.64 |
| 1971 | 41,235,025,378 ^a | 834,700,150 | ..... | 42,069,725,528 | 5.282 | 430,328,035.48 |
| 1972 | 50,427,730,707 ^a | 1,024,609,549 | ..... | 51,446,431,110 | 4.746 | 472,788,994.59 |
| 1973 | 58,727,225,463 | 1,163,529,432 | ..... | 59,885,223,994 | 4.316 | 499,788,220.24 |
| 1974 | 65,569,254,167 | 1,259,585,590 | ..... | 66,821,552,181 | 4.133 | 546,534,809.45 |
| 1975 | 71,604,254,492 | 1,345,713,571 | ..... | 72,940,756,787 | 4.142 | 615,011,141.02 |
| 1976 | 76,977,351,719 | 1,484,239,768 | ..... | 78,444,350,671 | 4.265 | 692,199,667.12 |
| 1977 | 81,947,717,136 | 1,601,960,109 | ..... | 83,529,378,044 | 3.899 | 731,632,875.82 |
| 1978 | 88,096,325,059 | 1,671,179,967 | ..... | 89,724,637,362 | 3.709 | 764,925,168.37 |
| 1979 | 95,245,570,423 | 1,748,360,456 | ..... | 96,974,994,893 | 3.602 | 813,681,121.37 |
| 1980 | 101,750,296,002 | 1,782,952,076 | ..... | 103,486,392,982 | 3.666 | 874,410,255.73 |
| 1981 | 109,247,254,175 | 1,815,027,347 | ..... | 111,002,530,111 | 3.776 | 963,892,829.01 |

| Year | County library tax | Local health service taxes | District school tax | Local municipal purpose tax | Deductions Allowed Veterans and Senior Citizens | Total property tax | Total bank stock tax |
|------|--------------------|----------------------------|-------------------------------|-----------------------------|---|-------------------------------|----------------------|
| 1970 | \$3,331,620.89 | ..... | \$1,111,248,145.31 | \$453,837,827.61 | \$33,853,040.00 | \$1,967,618,070.45 | \$15,652,640.28 |
| 1971 | 4,882,879.29 | ..... | 1,288,150,617.97 | 465,713,295.62 | 33,981,319.00 | 2,222,256,147.36 | 17,197,245.12 |
| 1972 | 4,420,736.67 | ..... | 1,404,171,924.44 | 525,351,850.96 | 34,839,439.66 | 2,441,572,946.32 | 19,239,919.48 |
| 1973 | 5,055,372.25 | ..... | 1,518,783,128.89 | 526,003,820.59 | 35,260,846.66 | 2,584,891,388.63 | 20,795,332.20 |
| 1974 | 5,667,659.33 | ..... | 1,589,947,109.04 | 583,719,724.46 | 35,686,746.00 | 2,761,556,046.28 | 22,638,473.44 |
| 1975 | 6,454,176.64 | ..... | 1,692,772,039.56 | 670,606,612.40 | 36,205,890.50 | 3,021,049,860.12 | 24,450,606.40 |
| 1976 | 7,373,042.99 | ..... | 1,225,927,728.23 | 783,479,525.72 | 36,566,753.50 | 3,345,546,717.76 | ..... |
| 1977 | 7,956,286.43 | ..... | 1,782,383,844.04 ^b | 735,100,661.42 | 51,884,214.00 | 3,257,073,667.71 | ..... |
| 1978 | 8,640,129.13 | \$4,664,181.00 | 1,804,578,745.85 | 744,766,122.42 | ..... | 3,327,574,346.77 | ..... |
| 1979 | 9,306,237.11 | 4,265,537.85 | 1,911,739,993.52 ^a | 754,001,244.25 | ..... | 3,492,936,977.24 ^a | ..... |
| 1980 | 10,849,989.40 | 5,092,627.80 | 2,073,689,560.54 | 829,855,955.62 | ..... | 3,793,898,389.77 | ..... |
| 1981 | 12,788,769.94 | 7,069,503.00 | 2,284,892,378.69 | 923,314,099.84 | ..... | 4,191,857,580.48 | ..... |

¹For figures of prior years, see Annual Reports of 1955 and 1969.

²Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions, Air and Water Pollution Equipment Exemptions and Certain Water Supply and Sewage Disposal Equipment Exemptions.

³Exclusive of Total Adjustment of Deferred Reduction (c. 113, L. 1976).

^aWarren County Blairstown Twp. included \$77,291.01 which had been allocated from municipal surplus in the district school purpose taxes. This amount was not included in the county total on which tax rate is computed.

CORPORATION BUSINESS TAX

Returns and Tax payments are due on the 15th day of the fourth month following the close of a corporation's fiscal or calendar accounting period.

| | |
|--|--|
| January 1. | The tax shall constitute a lien on all of the taxpayer's property and franchise on and after January 1 of the year next succeeding the year in which it is due and payable. (N.J.S.A. 54:10A—16.) |
| First Monday in January. (On or before.) | Director shall report to the Secretary of State the names of all Domestic corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided. (N.J.S.A. 54:11—2.) |
| December 1. (On or before.) | In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N.J.S.A. 54:10A—21.) |
| Within 90 days | Appeal to Tax Court must be made by taxpayers subject to tax under N.J.S.A. 54:10A-1, etc., within 90 days after any decision, order, finding, assessment or action of the Director. (N.J.S.A. 54:10A-19.2(a).) |
| After three months' delinquency | After tax has been delinquent three months, application may be made to the Superior Court by Attorney General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N.J.S.A. 54:10A—20.) |

INSURANCE TAXES

| | |
|-----------------------------|--|
| March 1. (On or before.) | Annual return must be filed by each foreign fire insurance company which takes insurance risks on property in this state with the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.) |
| March 1. (On or before.) | Annual return must be filed by agents and brokers of foreign fire insurance companies who directly or indirectly place insurance upon property in this State with the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district. (R.S. 54:18—2.) |
| March 1. (On or before.) | Annual tax shall be paid by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.) |

- March 1.
(On or before.) Annual tax shall be paid by agents and brokers of foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—2.)
- March 1.
(On or before.) Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18—8.)
- March 1.
(On or before.) Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18A—19.)
- March 15.
(On or before.) Annual return of all domestic stock insurance companies (other than life) reporting data pertinent to the tax imposed under Chapter 227, Laws of 1952, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:16A—5.)
- April 1.
(On or before.) Report of tax data pertinent to tax to be imposed under Chapter 227, Laws of 1952 to be made to Director of Division of Taxation by Commissioner of Insurance. (N.J.S.A. 54:16A—6.)
- April 1.
(On or before.) In order to be entitled to receive any part of the moneys distributable under Section 54:17—4, local firemen's relief associations are required to file a statement with the Commissioner of Insurance, on or before this date in the manner prescribed by law. (R.S. 54:17—5.)
- April 1.
(On or before.) Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Insurance to Director of Division of Taxation (N.J.S.A. 54:18A—19.)
- April 15.
(On or before.) Amount of franchise tax payable and apportionment thereof under Chapter 227, Laws of 1952, to be certified by Director of Division of Taxation to each domestic insurance company—other than life, and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:16A—7.)
- May 1.
(On or before.) Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each domestic life insurance company and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:18A—19.)
- June 1.
(On or before.) Insurance premium tax payment is due. (N.J.S.A. 54:18A—1.)
- November 15.
(On or before.) Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Insurance to Director of Division of Taxation. (N.J.S.A. 39:6—59.)

December 31.
(On or before.)

The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation. (N.J.S.A. 39:6—59.)

LOCAL PROPERTY TAX CALENDAR

CODE: A-Assessor; C-Collector; FO-Finance Officer; C.B.T.-County Board of Taxation

JANUARY

| DATES | CODE | |
|---------------------------|-------|---|
| Jan. 1 | A & C | Appeals from Added Assessments shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.11) |
| Jan. 1 | A & C | Appeals from Assessors Omitted Assessments for current year shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.39) |
| Jan. 1 | C | Real property taxes become a lien. Accrue to Tax Title Lien Ledger. (N.J.S.A. 54:5-6) |
| Jan. 1 | C | Forward to recipients of prior year \$160 Property Tax Deductions post-tax year statement form. (N.J.S.A. 54:4-8 et seq.) |
| Jan. 1 | FO | Transfers of prior year's appropriation permitted during first three months of this year. (N.J.S.A. 40A:4-59) |
| Jan. 1 | FO | Governing body to designate depository(ies). Resolution for facsimile signatures. (N.J.S.A. 40A:5-14) |
| Jan. 1 | FO | Ascertain bond of municipal collector, custodian of school moneys and tax searcher. (N.J.S.A. 54:4-12.4; 18A:17-32; 40A:5-34 et seq.) |
| Jan. 1 | FO | Ascertain passage of resolution designating tax search officer. |
| Jan. 1 | FO | N.J. Health Benefit Fund Administrative expense payable. |
| Jan. 7 (About) | FO | Receipt of Federal Revenue Sharing quarterly payment. |
| Jan.10 (Before) | A | Assessor to be notified of material depreciation of structure occurring after Oct. 1 and before Jan. 1 (N.J.S.A. 54:4-35.1) |
| Jan. 10 | A | File with County Board of Taxation copy of "Initial Statement" and "Further Statement." (N.J.S.A. 54:4-4.4) |
| Jan. 10 | A | Assessment Lists and Duplicates filed with County Board of Taxation. (N.J.S.A. 54:4-35) |
| Jan. 10 | A | Form SR-3A (two copies) to be filed at County Board of Taxation. (N.J.S.A. 54:4-26) |
| Jan. 10 (On or Before) | A | File with County Board of Taxation a statement of the estimated total amount of approved tax deductions allowable against taxes, i.e., Veteran & \$160 Property Tax Deduction. (N.J.S.A. 54:4-36.1) |
| Jan. 10 (By) | | Assessors to forward duplicate copies of Farmland Applications to L.P. & P.U.B. |

| | | |
|---------------------|--------|---|
| Jan. 10 (After) | C | County Board of Taxation may permit tax collector to have custody of tax duplicate. |
| Jan. 15 | FO | Report of Qualified Housing Projects to County Board of Taxation. (N.J.S.A. 55:14J-1) |
| Jan. 25 | A, CBT | C.B.T. shall mail copy of equalization table to assessor and post copy at the court house. (N.J.S.A. 54:3-17) |
| Jan. 31 (Before) | FO | Chief Financial Officer ascertains temporary appropriations budget. (N.J.S.A. 40A:4-19) |
| Jan. 31 (By) | FO | Annual Debt Statement due by Chief Financial Officer. |
| Jan. 31 (By) | FO | Municipal Aid certificate of expenditure, re: State Aid filed with N.J. Department of Transportation. |

NOTE: Complaints (Appeals) from judgments rendered by C.B.T. on Added and Omitted Assessment appeals must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)

FEBRUARY

| DATES | CODE | |
|---------------------------|--------|--|
| Feb. 1 (On or Before) | A & C | On or before February 1, 1981, all recipients of a \$160 Property Tax Deduction for the tax year 1980 must file a statement with the municipal tax collector showing their income for 1980 and their anticipated income for 1981. (N.J.S.A. 54:4-8.44a As amended) |
| Feb. 1 | CBT | The C.B.T. meets on Feb. 1 of the tax year to hold hearings on the County Equalization Table. Hearings must be concluded before March 10. (N.J.S.A. 54:318) |
| Feb. 1 | C | First installment of taxes due. (N.J.S.A. 54:4-66) |
| Feb. 10 | A & C | Notice of Disallowance of (1980) \$160 Property Tax Deduction to be sent when Post-Tax Year Statement either is not filed or reveals income in excess of \$5,000. |
| Feb. 10 (On or Before) | FO | Annual Financial Statement to be filed by Chief Financial Officer. If failure to file within 5 days, subject to penalty of \$5.00 per day. |
| Feb. 10 (By) | FO | Introduction and approval of the Municipality's Annual Budget. (N.J.S.A. 54:4-74) |
| Feb. 15 | FO | First Installment of County Taxes due. (N.J.S.A. 54:4-63.10) |
| Feb. 15 | C & FO | County taxes on added and omitted assessments payable by municipality. (N.J.S.A. 54:4-63.22) |

MARCH

| DATES | CODE | |
|---------|------|---|
| March 1 | C | File tax collector's Annual Statement of Receipts. (N.J.S.A. 54:4-91) |

| | | |
|----------------------------|-----|--|
| March 1 (On or Before) | C | Disallowed \$160 Property Tax Deduction recipients required to repay deduction previously granted. (N.J.S.A. 54:4-8.44a) |
| March 1 | C | Disallowed \$160 Property Tax Deduction claims, if unpaid, become real property lien. (N.J.S.A. 54:4-8.44a) |
| March 1 | C | Annual Post-Tax Year Statement to be filed with municipal tax collector where \$160 Property Tax Deduction recipient was physically incapacitated and unable to file on or before February 1, 1981. (N.J.S.A. 54:4-8.44a As amended) |
| March 1 (On or Before) | FO | File schedule of work, Form SA-17; Bureau of Local State Aid Programs. C. 73, P.L. 1972. (N.J.S.A. 27:15-1) |
| March 1 | FO | First installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6) |
| March 1 (On or Before) | | File application for State Library Aid by Chief Financial Officer. (N.J.S.A. 18A:74-1 et seq.) |
| March 10 | CBT | C.B.T. must complete hearings on equalization of assessments among taxing districts. (N.J.S.A. 54:3-18) |
| March 10 | CBT | Following confirmation of the county equalization table, copies must be sent by the County Boards of Taxation to each taxing district in the county, to the Director of the Division of Taxation and the Tax Court. (N.J.S.A. 54:3-19) |
| March 20 (By) | FO | Public hearing: adoption of Annual Municipal Budget. (N.J.S.A. 40A:4-10) |
| March 31 (On or Before) | C | Collector to identify delinquent taxpayers, re: Homestead Tax Rebate. (N.J.S.A. 54:4-3.80) |

NOTE: Complaints from a county equalization table must be filed with the Tax Court within 45 days of promulgation. (N.J.S.A. 54:2-37).

APRIL

| DATES | CODE | |
|---------------------------|------------|--|
| Apr. 1 (By) | A, FO, CBT | Municipal and county budgets to be certified to County Board of Taxation. (N.J.S.A. 54:4-41; 42) |
| Apr. 1 (On or Before) | A, C, CBT | County Boards of Taxation to establish by resolution the percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27) |
| Apr. 7 (On or Before) | FO | Receipt of Federal Revenue Sharing quarterly payment. |
| Apr. 10 (On or Before) | CBT | County Boards of Taxation to mail copy of resolution establishing percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27) |

| | | |
|-----------------|-----|--|
| Apr. 15 | CBT | Form SR-3A to be filed by County Board of Taxation with Local Property and Public Utility Branch. |
| Apr. 18 | FO | School district to certify to County Board of Taxation amount appropriated for school purposes. (N.J.S.A. 54:4-45) |
| Apr. 30 (By) | FO | Receipt by municipality of State Road Aid payment. |

MAY

| DATES | CODE | |
|--------------------------|--------|--|
| May 1 | C | Second installment of taxes due. (N.J.S.A. 54:4-66) |
| May 1 (On or Before) | C | File tax collector's statement of uncollectible taxes to governing body. (N.J.S.A. 54:4-91.1) |
| May 1 | FO | Second installment Business Personal Property taxes due to Municipality. (N.J.S.A. 54:11D-6) |
| May 1 | FO | In lieu installment paid to municipalities for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21) |
| May 3 (On or Before) | CBT | Table of Aggregates to be completed by County Board of Taxation. (N.J.S.A. 54:4-52) |
| May 3 (On or Before) | CBT | County Boards of Taxation to certify general tax rates. (N.J.S.A. 54:4-52) |
| May 13 (On or Before) | C, CBT | Completed tax duplicate to be delivered to tax collector by County Board of Taxation. Proceed with billing. (N.J.S.A. 54:4-55) |
| May 15 | FO | Second installment of County taxes due. (N.J.S.A. 54:4-74) |

JUNE

| DATES | CODE | |
|--------------------------|-------|--|
| June 1 (On or Before) | A & C | Assessor or Collector must notify all claimants of \$160 Property Tax Deductions which have been disallowed for the tax year that the deduction has not been granted. (N.J.S.A. 54:4-8.40 et seq.) |
| June 1 (By) | FO | All municipal audits must be completed and filed within 5 months after the close of the calendar year. (N.J.S.A. 40A:5-4) |
| June 1 | FO | Franchise and Gross Receipts Taxes due municipality, first payment (25%). (N.J.S.A. 54:30A-62) |
| June 5 (On or Before) | C | Certification of \$160 Property Tax Deductions (Form PD-65.10) and Certification of Veterans Deductions (Form VE-WVE-1) must be completed and forwarded by tax collector to C.B.T. |
| 2nd Mon. in June | A | Local assessors, if required by Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (N.J.S.A. 54:29A-16) |

| | | |
|----------------|-----|--|
| June 14 | C | Final tax bills to be mailed. When billed annually, include preliminary taxes of following year. (N.J.S.A. 54:4-64) |
| (On or Before) | | |
| June 14 | C | Certification of completed mailing of final tax bills to C.B.T. |
| (On or Before) | | |
| June 15 | CBT | Annually, C.B.T. certify to Director, Division of Taxation, a summary as to number and dollar amount of total \$160 Property Tax Deductions and Veterans Deductions allowed by each district. (N.J.S.A. 54:4-8.52) |
| (On or Before) | | |
| June 20 | FO | Bank Corporation Business Tax to municipality. C. 170, P.L. 1975. (N.J.S.A. 54:10A-33) |
| (On or Before) | | |
| June 30 | C | Option of governing body to cancel uncollectible taxes and release tax collector within 60 days of filing by the tax collector. (N.J.S.A. 54:4-91.2) |
| (On or Before) | | |
| June 30 | FO | School levy payments to be verified at end of school fiscal period between paying municipality and recipient school district treasurers. Payment verifications to be made by municipal treasurer or other authorized paying officer. |
| | | |
| June 30 | FO | Certification of debits and credits by Commissioner of Education, re: veterans' liability and administrative expenses. (C. 85, P.L. 1954; C. 37, P.L. 1955; C. 55, P.L. 1966) |
| (By) | | |

JULY

| DATES | CODE | |
|----------------|------|--|
| July 1 | A | On or before July 1, 1981, the assessors shall mail to each taxpayer whose land has been assessed for the tax year 1981 under the provisions of the "Farmland Assessment Act of 1964" a copy of the form prescribed to claim a continuance of valuation under the act for the tax year 1982 together with a notice that the completed form is required to be filed with the assessor on or before August 1, 1980. (N.J.S.A. 54:4-23.15a) |
| (On or Before) | | |
| July 1 | C | Notification to owners of property tax reduction under Tenants' Property Tax Rebate Program. (N.J.S.A. 54:4-6.3 et seq.) |
| (On or Before) | | |
| July 1 | C | Commence sale of property for prior year's delinquent taxes or other municipal liens. (Adhere to latest directive on homestead rebates.) (N.J.S.A. 54:5-19) |
| (after) | | |
| July 1 | FO | Municipality's semi-annual payment: Consolidated Police and Firemen's Pension Fund. Interest payable at 6% per annum if payment is not made by July 31. |
| | | |
| July 1 | FO | Municipality's annual payment: Public Employees' Retirement System. |

July 5 FO Municipal Purposes Tax Assistance Fund payment, first payment (50%). (N.J.S.A. 54:1-46 et seq.)

July 7 FO Receipt of Federal Revenue Sharing quarterly payment.
(On or About)

July 15 A & C 1981 Homestead Tax Rebate checks to be mailed to all
(On or Before) qualified property owners. (N.J.S.A. 54:4-3.92d)

AUGUST

| DATES | CODE | |
|---------------------------|----------------|---|
| Aug. 1 (On or Before) | A | All owners of farmland who would claim to have their land assessed under the Farmland Assessment Act must file an application with the tax assessor. (N.J.S.A. 54:4-23.6 as amended 54:4-23.13, 54:4-23.13a) |
| Aug. 1 | C | Third installment of taxes due. (N.J.S.A. 54:4-66) |
| Aug. 1 (On or Before) | C, FO | Annual Custodian of School Moneys report. (N.J.S.A. 18A:17-36) |
| Aug. 1 | FO | Third installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6) |
| Aug. 3 | A | All SR-1A forms showing information on sales transactions to be used in compiling the 1980 Table of Equalized Valuations for State School Aid must be received by the Local Property & Public Utility Branch on or before August 3. |
| Aug. 15 (On or Before) | A & C & CBT | Taxpayers and taxing district may appeal assessed valuations to the County Board of Taxation. (Where assessed valuation of property subject to appeal exceeds \$750,000.00, appeal may be made directly to Tax Court.) (N.J.S.A. 54:3-21) |
| Aug. 15 | FO | Third installment of County taxes due. (N.J.S.A. 54:4-74) |

NOTE: Complaints (Appeals) from judgments rendered by C.B.T. must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)

SEPTEMBER

| DATES | CODE | |
|---------------------------|------|--|
| Sept. 1 (On or Before) | A | Tangible Business Personal Property returns of telephone, telegraph, and messenger systems companies filed: On or before September 1, 1981 with respect to the tax year 1982 and thereafter, owners of tangible personal property used in business of telephone, telegraph, and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located. (N.J.S.A. 54:4-2.48) |
| Sept. 1 (By) | FO | All school audits shall be completed and filed not later than three months after the end of the school fiscal year. |

| | | |
|----------------------------|----|---|
| Sept. 1 | FO | Franchise and Gross Receipts Taxes due municipality, second payment (40%). (N.J.S.A. 54:30A-62) |
| Sept. 15 (On or Before) | A | Statement of the taxable value of State owned real property filed with the Director of the Division of Taxation. (N.J.S.A. 54:4-2.2c) |
| Sept. 30 (After) | FO | Receipt of payment for Non-Public Elementary and Secondary Education Auxiliary Services. |

OCTOBER

| DATES | CODE | |
|--------------------------|-------|--|
| Oct. 1 | A | All real property which is located in the taxing district is valued for tax purposes as of October 1 of the pretax year. (N.J.S.A 54:4-23, 54:4-35) |
| Oct. 1 | A & C | All required conditions for a veteran's \$50 tax deduction must exist as of October 1 of the pretax year. (N.J.S.A. 54:4-8.15 et seq.) |
| Oct. 1 | A & C | Required conditions for \$160 property tax deduction must exist as of Oct. 1 of pretax year. (65 yrs. of age for senior citizen; 55 yrs. for surviving spouse, or occurrence of disability, by Dec. 31 of the pretax year.) (N.J.S.A. 54:4-8.44 et seq.) |
| Oct. 1 (On or Before) | A | Initial application (Form F.S. #1) for a blast or radiation fallout shelter tax exemption must be filed with assessor. (N.J.S.A. 54:4-3.50) |
| Oct. 1 (On or Before) | A | The State Farmland Advisory Committee publishes recommended agricultural land values for use with the Farmland Assessment Act. (N.J.S.A. 54:4-23.20) |
| Oct. 1 (On or Before) | A | The Director of the Division of Taxation promulgates the Table of Equalized Valuations for State School Aid. (N.J.S.A. 54:1-35.1 et seq.) |
| Oct. 1 | A & C | Added Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.5) |
| Oct. 1 | A & C | Omitted Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.17) |
| Oct. 1 (On or Before) | A | Initial application for water supply and sewerage disposal facilities exemption must be filed with assessor. (N.J.S.A. 54:4-3.61) |
| Oct. 1 | A | Exempt real property sold to non-exempt owner or any real property improved after Oct. 1 and before Jan. 1 may be valued and assessed as of first day of month following completion or sale of said property. (N.J.S.A. 54:4-63.3, 54:4-63.28) |
| Oct. 1 | A | In areas declared blighted, assessors must deduct amount of certain improvement exemptions granted during tax year. (N.J.S.A. 54:4-3.72, 54:4-3.96) |

Taxing districts may appeal to the Tax Court to review Table Equalized Valuations within 45 days following promulgation of Table.

| | | |
|--------------------------|----|---|
| Oct. 1 | A | All required conditions for a Homestead Tax Rebate must exist as of Oct. 1 of pretax year; all required conditions for \$50 additional rebate must exist as of Dec. 31 of pretax year. (N.J.S.A. 54:4-3.80 et seq.) |
| Oct. 1 | FO | Municipal Purposes Tax Assistance Fund payment, second and final payment (50%). (N.J.S.A. 54:1-46 et seq.) |
| Oct. 7 (On or About) | FO | Receipt of Federal Revenue Sharing quarterly payment. |
| Oct. 10 (On or About) | C | Added and omitted assessment tax duplicate to be delivered by C.B.T. to collectors. Proceed with billing. (N.J.S.A. 54:4-63.5, 54:4-63.17) |
| Oct. 25 (Before) | C | Added and omitted assessment bills to be mailed. (N.J.S.A. 54:4-63.7; 63.19) |

NOVEMBER

| DATES | CODE | |
|-------------------|-----------|---|
| Nov. 1 | A | Not later than Nov. 1 of the pretax year, all new applicants for property tax exemption must file an Initial Statement with the assessor. If an exemption has been granted for past years, the applicant must file a Further Statement by November 1 of every third year. (N.J.S.A. 54:4-4.4) |
| Nov. 1 | A | Assessor to send Notice of Disallowance to applicants requesting valuation under the Farmland Assessment Act where such claim has been disallowed. (N.J.S.A. 54:4-23.1 et seq. As amended) |
| Nov. 1 | C | Fourth installment of taxes due. (N.J.S.A. 54:4-66) |
| Nov. 1 | C | Omitted assessment taxes payable. (N.J.S.A. 54:4-63.20) |
| Nov. 1 | C | Added assessment taxes payable. (N.J.S.A. 54:4-63.8) |
| Nov. 1 | FO | Receipt of State payments for Veterans and \$160 Property Tax Deductions. (N.J.S.A. 54A:10-1) |
| Nov. 1 | FO | In lieu installment paid to municipalities for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21) |
| Nov. 1 (After) | FO | Appropriation transfers during the last two months of fiscal year. (N.J.S.A. 40A:4-58) |
| Nov. 1 | FO | Fourth and final installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6) |
| Nov. 15 | A, C, CBT | Hearings must be completed and all appeals by taxpayers and taxing districts must be determined by the C.B.T. on or before Nov. 15 of the tax year. (N.J.S.A. 54:3-26) |

- Nov. 15 A, C, CBT The Director, Division of Taxation shall notify the County Boards of Taxation and the taxing district affected of any change, addition or revision to the statement of State owned property values filed by the assessor in September. (N.J.S.A. 54:4-2.2d)
(On or Before)
- Nov. 15 FO Fourth installment of County taxes due. (N.J.S.A. 54:4-74)

DECEMBER

- | DATES | CODE | |
|---------------------------|-------|--|
| Dec. 1 (On or Before) | A | Applicants for 1982 Homestead Tax Rebate must file form HR-1. (N.J.S.A. 54:4-3.80 et seq.) |
| Dec. 1 (On or before) | A & C | Appeals from Added Assessments to be filed with C.B.T. (N.J.S.A. 54:4-63.11) |
| Dec. 1 (On or Before) | A & C | Appeals from assessors Omitted Assessments for current year to be filed with C.B.T. (N.J.S.A. 54:4-63.39) |
| Dec. 1 (By) | C | Tax bill for preliminary first half (following year) to be mailed by tax collectors where two billings annually. (N.J.S.A. 54:4-64) |
| Dec. 1 | FO | Franchise and Gross Receipts Taxes due municipality, third and final payment (35%). (N.J.S.A. 54:30A-62) |
| Dec. 10 (On or Before) | FO | State aid pursuant to Railroad Tax Law payable to municipality. (N.J.S.A. 54:29A-24.4) |
| Dec. 31 (On or Before) | FO | Delivery of statement concerning railroad tax payable in following year. (N.J.S.A. 54:29A-24.5) |
| Dec. 31 (On or Before) | A | Legal advertisement—where and when tax list may be inspected. (N.J.S.A. 54:4-38) |
| Dec. 31 (On or Before) | A & C | Applications or Veterans Deduction and \$160 Property Tax Deduction for 1982 must be filed with assessor, thereafter with collector. (N.J.S.A. 54:4-8.43, 54:4-8.13) |
| Dec. 31 (On or Before) | C | Applications for Veterans Deduction and \$160 Property Tax Deduction for current year (1981) must be filed with collector. (N.J.S.A. 54:4-8.44, 54:4-8.13) |
| Dec. 31 | C | Last day for holding tax sale of prior year's delinquent taxes or other municipal liens. (N.J.S.A. 54:5-19) |
| Dec. 31 | FO | All revenues to treasurer by officials handling moneys. |
| Dec. 31 | FO | Distribution of 10% net sales tax revenue to municipalities. (N.J.S.A. 54:32B-34) |
| Dec. 31 | FO | Receipt of replacement tax for bus receipts by State. (C. 211, P.L. 1972) (N.J.S.A. 48:4-14.2) |

APPENDIX II

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**TABLE 41
NEW JERSEY EFFECTIVE PROPERTY TAX RATES
BY MUNICIPALITY 1978-1981**

| County and District | 1981 | | Effective Tax Rates | | | | Total Property Tax Percent Change 1980 to 1981 |
|----------------------------|------------------|---------------------------|---------------------|--------|--------|--------|--|
| | Actual Tax Rates | County Equalization Ratio | 1981 | 1980 | 1979 | 1978 | |
| ATLANTIC COUNTY | | | | | | | |
| Absecon City | \$1.58 | 141.44 | \$2.21 | \$2.45 | \$2.83 | \$3.03 | +17.3 |
| Atlantic City | 5.04 | 62.46 | 3.09 | 2.75 | 4.55 | 4.87 | +73.5 |
| Brigantine City | 2.26 | 70.31 | 1.59 | 1.60 | 2.00 | 2.50 | +30.8 |
| Buena Bor. | 3.43 | 71.66 | 2.39 | 2.30 | 2.72 | 2.73 | +8.5 |
| Buena Vista Twp. | 3.42 | 57.68 | 1.95 | 1.99 | 2.30 | 2.61 | +15.9 |
| Corbin City | 3.09 | 80.95 | 2.45 | 2.15 | 1.84 | 2.25 | +14.2 |
| Egg Harbor City | 3.20 | 88.19 | 2.73 | 2.94 | 2.99 | 3.12 | +11.5 |
| Egg Harbor Twp. | 2.38 | 78.11 | 1.84 | 2.06 | 2.30 | 2.40 | +13.7 |
| Estell Manor City | 3.28 | 68.23 | 2.23 | 2.29 | 2.44 | 2.65 | +18.5 |
| Folsom Bor. | 4.63 | 46.38 | 2.14 | 2.05 | 2.45 | 2.58 | +20.0 |
| Galloway Twp. | 3.68 | 53.26 | 1.94 | 2.22 | 2.43 | 2.53 | +21.8 |
| Hamilton Twp. | 2.98 | 66.81 | 1.96 | 1.98 | 2.34 | 2.42 | +57.8 |
| Hammonton Town | 5.71 | 45.61 | 2.55 | 2.62 | 2.79 | 2.87 | +11.8 |
| Linwood City | 1.85 | 129.46 | 2.37 | 2.61 | 3.08 | 3.30 | +19.2 |
| Longport Bor. | 1.10 | 106.62 | 1.17 | 1.29 | 1.60 | 1.82 | +20.8 |
| Margate City | 2.69 | 57.81 | 1.55 | 1.82 | 2.14 | 2.52 | +17.3 |
| Mullica Twp. | 4.33 | 59.49 | 2.56 | 2.50 | 2.72 | 2.83 | +17.0 |
| Northfield City | 3.34 | 79.81 | 2.62 | 3.04 | 3.37 | 3.69 | +7.0 |
| Pleasantville City | 2.90 | 136.66 | 3.82 | 3.12 | 3.88 | 4.37 | +52.1 |
| Port Republic City | 5.37 | 31.01 | 1.66 | 1.97 | 2.01 | 1.86 | +26.1 |
| Somers Point City | 2.79 | 85.24 | 2.36 | 2.64 | 2.71 | 3.06 | +15.2 |
| Ventnor City | 3.44 | 49.40 | 1.70 | 2.27 | 2.83 | 3.03 | +5.5 |
| Weymouth Twp. | 4.11 | 55.03 | 2.24 | 1.92 | 2.79 | 2.29 | +38.7 |
| BERGEN COUNTY | | | | | | | |
| Allendale Bor. | \$3.12 | 85.48 | \$2.65 | \$2.75 | \$2.93 | \$3.21 | +9.8 |
| Alpine Bor. | 2.74 | 51.90 | 1.42 | 1.68 | 1.74 | 1.81 | +10.2 |
| Bergenfield Bor. | 4.02 | 74.80 | 2.97 | 3.12 | 3.03 | 3.00 | +8.5 |
| Bogota Bor. | 3.54 | 79.68 | 2.67 | 2.74 | 2.53 | 2.56 | +8.5 |
| Carlstadt Bor. | 1.36 | 102.09 | 1.31 | 1.26 | 1.20 | 1.44 | +17.1 |
| Cliffside Park Bor. | 3.00 | 68.51 | 2.03 | 2.09 | 2.20 | 2.31 | +12.8 |
| Closter Bor. | 4.69 | 59.48 | 2.78 | 2.97 | 3.10 | 3.11 | +9.0 |
| Cresskill Bor. | 4.07 | 65.64 | 2.65 | 2.72 | 2.88 | 2.89 | +9.4 |
| Demarest Bor. | 2.91 | 97.69 | 2.83 | 3.06 | 3.36 | 3.51 | +13.9 |
| Dumont Bor. | 3.55 | 83.27 | 2.94 | 3.05 | 3.03 | 3.26 | +15.7 |
| East Rutherford Bor. | 1.92 | 88.18 | 1.52 | 1.83 | 1.26 | 1.28 | +26.5 |
| Edgewater Bor. | 3.22 | 68.74 | 1.86 | 1.30 | 1.96 | 1.80 | -4.5 |
| Elmwood Park Bor. | 2.30 | 82.87 | 1.82 | 2.07 | 1.76 | 2.05 | +9.6 |
| Emerson Bor. | 3.21 | 82.90 | 2.63 | 2.79 | 2.88 | 3.02 | +5.8 |
| Englewood City | 4.13 | 90.89 | 3.64 | 3.56 | 3.71 | 3.72 | +10.8 |
| Englewood Cliffs Bor. | 1.92 | 73.47 | 1.35 | 1.40 | 1.48 | 1.66 | +7.6 |
| Fair Lawn Bor. | 2.59 | 86.70 | 2.17 | 2.24 | 2.40 | 2.54 | +8.9 |
| Fairview Bor. | 2.72 | 89.55 | 2.33 | 2.34 | 2.31 | 2.30 | +8.0 |
| Fort Lee Bor. | 2.11 | 98.76 | 2.07 | 2.17 | 2.01 | 2.27 | +9.5 |
| Franklin Lakes Bor. | 1.84 | 98.75 | 1.80 | 1.83 | 2.03 | 2.22 | +11.5 |
| Garfield City | 2.24 | 96.81 | 2.07 | 2.07 | 1.99 | 2.11 | +11.1 |
| Glen Rock Bor. | 3.63 | 75.50 | 2.72 | 2.86 | 3.08 | 3.18 | +7.9 |
| Hackensack City | 3.82 | 84.16 | 3.06 | 3.08 | 3.11 | 2.89 | +7.2 |
| Harrington Park Bor. | 3.65 | 74.61 | 2.72 | 2.77 | 2.91 | 3.20 | +9.1 |

| County and District | 1981 | | Effective Tax Rates | | | | Total Property Tax Percent Change 1980 to 1981 |
|----------------------------------|------------------|---------------------------|---------------------|--------|--------|--------|--|
| | Actual Tax Rates | County Equalization Ratio | 1981 | 1980 | 1979 | 1978 | |
| BERGEN COUNTY (continued) | | | | | | | |
| Hasbrouck Heights Bor. | 2.60 | 85.39 | 2.19 | 2.22 | 2.44 | 2.58 | +9.9 |
| Haworth Bor. | 4.06 | 63.50 | 2.57 | 2.76 | 2.88 | 3.02 | +12.8 |
| Hillsdale Bor. | 4.19 | 68.52 | 2.86 | 2.99 | 3.26 | 3.30 | +8.9 |
| Hohokus Bor. | 2.80 | 71.82 | 2.00 | 2.06 | 2.19 | 2.40 | +9.1 |
| Leonia Bor. | 4.00 | 80.22 | 3.18 | 3.30 | 3.38 | 3.41 | +5.0 |
| Little Ferry Bor. | 2.57 | 95.13 | 2.40 | 2.24 | 2.33 | 2.35 | +8.6 |
| Lodi Bor. | 2.74 | 102.54 | 2.73 | 2.84 | 2.86 | 2.74 | +8.3 |
| Lyndhurst Twp. | 1.86 | 99.05 | 1.76 | 1.71 | 1.70 | 1.73 | +16.6 |
| Mahwah Twp. | 2.87 | 66.42 | 1.85 | 1.85 | 2.13 | 2.31 | +8.1 |
| Maywood Bor. | 2.97 | 83.37 | 2.42 | 2.39 | 2.42 | 2.55 | +8.9 |
| Midland Park Bor. | 3.18 | 82.49 | 2.56 | 2.71 | 2.81 | 3.04 | +7.3 |
| Montvale Bor. | 2.59 | 81.47 | 2.07 | 2.13 | 2.20 | 2.30 | +11.0 |
| Moonachie Bor. | 1.38 | 92.70 | 1.21 | 1.26 | 1.42 | 1.37 | +9.2 |
| New Milford Bor. | 3.31 | 82.74 | 2.72 | 2.75 | 2.78 | 2.88 | +11.7 |
| North Arlington Bor. | 2.64 | 88.84 | 2.30 | 2.27 | 2.32 | 2.31 | +8.3 |
| Northvale Bor. | 3.25 | 80.53 | 2.51 | 2.56 | 2.54 | 2.68 | +7.5 |
| Norwood Bor. | 3.37 | 75.97 | 2.53 | 2.64 | 2.72 | 2.80 | +8.7 |
| Oakland Bor. | 4.20 | 68.38 | 2.85 | 2.96 | 3.13 | 3.32 | +11.3 |
| Old Tappan Bor. | 3.33 | 74.97 | 2.47 | 2.39 | 2.38 | 2.41 | +18.9 |
| Oradell Bor. | 3.52 | 60.69 | 2.12 | 2.29 | 2.36 | 2.45 | +9.6 |
| Palisades Park Bor. | 5.53 | 46.05 | 2.50 | 2.44 | 2.44 | 2.50 | +10.4 |
| Paramus Bor. | 2.68 | 73.66 | 1.89 | 1.98 | 2.07 | 2.11 | +2.8 |
| Park Ridge Bor. | 3.47 | 83.34 | 2.86 | 2.98 | 3.05 | 3.10 | +8.0 |
| Ramsey Bor. | 3.23 | 80.39 | 2.55 | 2.55 | 2.70 | 2.87 | +15.6 |
| Ridgefield Bor. | .66 | 82.55 | .49 | .52 | .57 | .61 | +0.2 |
| Ridgefield Park Twp. | 3.99 | 73.66 | 2.86 | 3.00 | 2.90 | 2.82 | +7.2 |
| Ridgefield Village | 3.16 | 94.71 | 2.97 | 3.22 | 3.45 | 3.55 | +5.7 |
| Riveredge Bor. | 3.18 | 82.51 | 2.61 | 2.73 | 2.83 | 2.93 | +6.5 |
| Rivervale Twp. | 4.71 | 58.31 | 2.73 | 2.90 | 3.16 | 3.33 | +10.7 |
| Rochelle Park Twp. | 1.99 | 76.15 | 1.53 | 1.56 | 1.59 | 1.86 | +10.3 |
| Rockleigh Bor. | 1.30 | 54.55 | .66 | .65 | .65 | .67 | +1.0 |
| Rutherford Bor. | 3.67 | 74.80 | 2.72 | 2.71 | 2.69 | 2.69 | +7.8 |
| Saddle Brook Twp. | 2.15 | 85.49 | 1.77 | 2.01 | 1.95 | 1.98 | +2.9 |
| Saddle River Bor. | 1.64 | 70.21 | 1.15 | 1.24 | 1.34 | 1.51 | +12.6 |
| South Hackensack Twp. | 2.24 | 91.55 | 1.85 | 1.90 | 1.78 | 1.67 | +6.9 |
| Teaneck Twp. | 4.31 | 84.69 | 3.62 | 3.81 | 3.98 | 4.07 | +7.4 |
| Tenafly Bor. | 3.59 | 76.50 | 2.73 | 2.91 | 3.14 | 3.44 | +7.9 |
| Teterboro Bor. | .84 | 106.32 | .75 | .67 | .58 | .55 | +12.2 |
| Upper Saddle River Bor. | 2.58 | 82.19 | 2.10 | 2.20 | 2.22 | 2.39 | +5.4 |
| Waldwick Bor. | 4.14 | 72.20 | 2.96 | 3.05 | 3.10 | 3.10 | +12.0 |
| Wallington Bor. | 2.51 | 72.36 | 1.77 | 1.86 | 2.12 | 2.06 | +4.7 |
| Washington Twp. | 3.30 | 83.44 | 2.74 | 2.87 | 3.31 | 3.62 | +7.5 |
| Westwood Bor. | 3.12 | 85.56 | 2.61 | 2.65 | 2.71 | 2.77 | +5.9 |
| Woodcliff Lake Bor. | 3.95 | 68.81 | 2.70 | 2.89 | 3.09 | 3.27 | +10.8 |
| Wood-Ridge Bor. | 2.19 | 80.38 | 1.62 | 1.66 | 1.74 | 1.83 | +6.4 |
| Wyckoff Twp. | 2.73 | 82.18 | 2.23 | 2.22 | 2.51 | 2.65 | +11.4 |
| BURLINGTON COUNTY | | | | | | | |
| Bass River Twp. | \$3.15 | 76.23 | \$2.36 | \$2.51 | \$2.45 | \$2.24 | +0.3 |
| Beverly City | 2.30 | 122.00 | 2.71 | 2.46 | 2.68 | 2.70 | +27.7 |
| Bordentown City | 3.22 | 93.28 | 2.88 | 2.94 | 2.90 | 2.99 | +6.2 |
| Bordentown Twp. | 3.38 | 85.65 | 2.81 | 2.73 | 2.46 | 2.73 | +11.9 |
| Burlington City | 1.11 | 99.96 | 1.03 | 1.07 | 1.25 | 1.31 | +11.5 |
| Burlington Twp. | 3.19 | 72.94 | 2.20 | 2.27 | 2.16 | 2.20 | +7.8 |
| Chesterfield Twp. | 3.44 | 72.53 | 2.44 | 2.46 | 2.35 | 2.28 | +19.4 |
| Cinnaminson Twp. | 4.38 | 59.37 | 2.54 | 2.51 | 2.60 | 2.55 | +10.2 |
| Delanco Twp. | 2.88 | 101.00 | 2.70 | 2.73 | 2.85 | 2.77 | +6.8 |
| Delran Twp. | 2.36 | 100.00 | 2.30 | 2.42 | 2.45 | 2.46 | +20.9 |

| County and District | 1981 | | Effective Tax Rates | | | | Total Property Tax Percent Change 1980 to 1981 |
|--------------------------------------|------------------------|--------------------------------------|---------------------|--------|--------|--------|--|
| | Actual Tax Rates | County Equaliza- tion Ratio | 1981 | 1980 | 1979 | 1978 | |
| BURLINGTON COUNTY (continued) | | | | | | | |
| Eastampton Twp. | 3.53 | 86.80 | 3.03 | 3.15 | 3.16 | 3.15 | +5.5 |
| Edgewater Park Twp. | 3.02 | 82.26 | 2.42 | 2.56 | 2.48 | 2.67 | +0.4 |
| Evesham Twp. | 2.30 | 106.41 | 2.43 | 2.43 | 2.53 | 2.66 | +16.9 |
| Fieldsboro Bor. | 3.93 | 78.73 | 2.38 | 2.25 | 2.14 | 2.09 | +11.8 |
| Florence Twp. | 2.79 | 90.49 | 2.29 | 2.32 | 2.28 | 2.31 | +3.1 |
| Hainesport Twp. | 3.27 | 83.44 | 2.66 | 2.74 | 2.76 | 2.72 | +9.0 |
| Lumberton Twp. | 2.50 | 97.31 | 2.33 | 2.26 | 2.24 | 2.24 | +10.8 |
| Mansfield Twp. | 2.34 | 101.00 | 2.31 | 2.18 | 2.00 | 1.93 | +13.8 |
| Maple Shade Twp. | 4.55 | 49.04 | 2.20 | 2.40 | 2.63 | 2.70 | +2.7 |
| Medford Twp. | 3.15 | 78.32 | 2.46 | 2.46 | 2.53 | 2.74 | +17.4 |
| Medford Lakes Bor. | 4.55 | 58.17 | 2.64 | 2.75 | 2.92 | 2.90 | +8.9 |
| Moorestown Twp. | 4.46 | 58.13 | 2.53 | 2.63 | 2.72 | 2.81 | +8.4 |
| Mount Holly Twp. | 3.69 | 86.73 | 3.10 | 3.08 | 3.08 | 3.01 | +9.1 |
| Mount Laurel Twp. | 2.99 | 80.66 | 2.39 | 2.41 | 2.58 | 2.51 | +18.4 |
| New Hanover Twp. | 2.38 | 102.00 | 2.38 | 2.25 | 2.14 | 1.77 | +14.1 |
| North Hanover Twp. | 2.13 | 77.98 | 1.63 | 1.91 | 1.76 | 1.70 | -7.5 |
| Palmyra Bor. | 3.62 | 73.43 | 2.62 | 2.79 | 2.59 | 2.65 | +3.1 |
| Pemberton Bor. | 3.20 | 80.15 | 2.52 | 2.64 | 2.66 | 2.74 | +8.2 |
| Pemberton Twp. | 2.71 | 96.78 | 2.61 | 2.53 | 2.52 | 2.51 | +7.3 |
| Riverside Twp. | 2.20 | 107.00 | 2.20 | 2.40 | 2.49 | 2.59 | +4.4 |
| Riverton Bor. | 3.11 | 92.98 | 2.86 | 2.53 | 2.45 | 2.39 | +19.5 |
| Shamong Twp. | 2.58 | 102.00 | 2.61 | 2.49 | 2.70 | 1.95 | +23.0 |
| Southampton Twp. | 1.90 | 105.00 | 1.97 | 1.90 | 1.89 | 1.91 | +18.8 |
| Springfield Twp. | 3.32 | 66.58 | 2.17 | 2.18 | 2.16 | 2.19 | +13.3 |
| Tabernacle Twp. | 2.54 | 101.00 | 2.55 | 2.47 | 2.63 | 2.22 | +17.4 |
| Washington Twp. | 4.25 | 51.83 | 2.12 | 1.79 | 1.95 | 2.12 | +6.7 |
| Westampton Twp. | 2.73 | 101.00 | 2.70 | 2.79 | 2.49 | 2.86 | +11.6 |
| Willingboro Twp. | 2.96 | 117.00 | 3.43 | 3.49 | 3.36 | 3.35 | +4.1 |
| Woodland Twp. | 2.83 | 69.47 | 1.96 | 1.67 | 1.51 | 1.67 | -3.2 |
| Wrightstown Bor. | 2.58 | 111.00 | 2.70 | 2.76 | 2.63 | 2.37 | +10.3 |
| CAMDEN COUNTY | | | | | | | |
| Audubon Bor. | \$ 4.871 | 72.97 | \$3.46 | \$3.61 | \$3.34 | \$3.38 | +2.1 |
| Audubon Park Bor. | 4.604 | 100.00 | 4.36 | 3.87 | 4.54 | 4.90 | +13.6 |
| Barrington Bor. | 5.507 | 66.21 | 3.44 | 3.35 | 3.42 | 3.44 | +6.7 |
| Bellmawr Bor. | 3.758 | 92.65 | 3.43 | 3.35 | 3.25 | 3.16 | +8.8 |
| Berlin Bor. | 3.436 | 86.05 | 2.91 | 2.86 | 2.92 | 3.06 | +12.1 |
| Berlin Twp. | 4.223 | 77.75 | 3.27 | 2.98 | 2.63 | 2.78 | +23.9 |
| Brooklawn Bor. | 3.413 | 90.29 | 2.99 | 2.76 | 2.73 | 2.78 | +14.3 |
| Camden City | 12.299 | 55.52 | 6.31 | 4.34 | 4.24 | 4.25 | +50.2 |
| Cherry Hill Twp. | 4.324 | 77.84 | 3.30 | 3.30 | 3.27 | 3.27 | +12.5 |
| Chesilhurst Bor. | 3.407 | 100.06 | 3.36 | 3.10 | 3.07 | 3.39 | +13.4 |
| Clementon Bor. | 4.206 | 88.77 | 3.68 | 3.44 | 3.20 | 3.15 | +17.1 |
| Collingswood Bor. | 5.999 | 54.76 | 3.27 | 3.34 | 3.37 | 3.38 | +5.9 |
| Gibbsboro Bor. | 3.942 | 81.93 | 3.10 | 3.13 | 3.09 | 3.00 | +8.2 |
| Gloucester City | 3.546 | 91.62 | 2.98 | 2.73 | 2.71 | 2.88 | +13.8 |
| Gloucester Twp. | 4.205 | 76.34 | 3.20 | 3.08 | 3.12 | 3.05 | +21.9 |
| Haddon Twp. | 3.491 | 90.43 | 3.12 | 3.11 | 3.09 | 3.14 | +10.1 |
| Haddonfield Bor. | 6.632 | 49.98 | 3.33 | 3.31 | 3.28 | 3.31 | +15.1 |
| Haddon Heights Bor. | 4.341 | 74.68 | 3.22 | 3.19 | 3.27 | 3.25 | +11.5 |
| Hi-Nella Bor. | 8.895 | 48.70 | 4.30 | 3.29 | 2.98 | 2.93 | +43.5 |
| Laurel Springs Bor. | 5.644 | 58.76 | 3.57 | 3.50 | 3.32 | 3.20 | +10.8 |
| Lawnside Bor. | 4.524 | 77.39 | 3.42 | 3.21 | 3.14 | 3.32 | +23.7 |
| Lindenwold Bor. | 3.502 | 94.41 | 3.30 | 3.11 | 3.12 | 3.18 | +8.4 |
| Magnolia Bor. | 3.934 | 87.61 | 3.39 | 3.26 | 3.29 | 3.38 | +12.6 |
| Merchantville Bor. | 6.641 | 52.79 | 3.63 | 3.72 | 3.82 | 3.96 | +7.7 |
| Mt. Ephraim Bor. | 5.075 | 61.40 | 3.09 | 3.11 | 3.16 | 3.06 | +5.8 |
| Oaklyn Bor. | 4.299 | 79.45 | 3.37 | 3.24 | 3.27 | 3.27 | +9.9 |

| County and District | 1981 | | Effective Tax Rates | | | | Total Property Tax Percent Change 1980 to 1981 |
|----------------------------------|------------------|---------------------------|---------------------|--------|--------|--------|--|
| | Actual Tax Rates | County Equalization Ratio | 1981 | 1980 | 1979 | 1978 | |
| CAMDEN COUNTY (continued) | | | | | | | |
| Pennsauken Twp. | 3.973 | 83.35 | 3.16 | 3.06 | 3.06 | 3.09 | +10.6 |
| Pine Hill Bor. | 3.338 | 99.59 | 3.31 | 3.25 | 3.03 | 2.93 | +6.9 |
| Pine Valley Bor. | 3.631 | 120.43 | 4.28 | 4.17 | 4.08 | 3.96 | +4.0 |
| Runnemede Bor. | 3.866 | 83.05 | 3.16 | 3.06 | 2.99 | 2.97 | +12.0 |
| Somerdale Bor. | 6.714 | 57.74 | 3.63 | 3.33 | 3.14 | 3.33 | +13.3 |
| Stratford Bor. | 3.322 | 89.67 | 2.93 | 3.01 | 3.04 | 3.27 | +8.9 |
| Tavistock Bor. | 1.969 | 102.06 | 1.80 | 1.97 | 2.20 | 1.96 | -7.8 |
| Voorhees Twp. | 3.277 | 84.43 | 2.73 | 2.86 | 2.80 | 2.80 | +23.5 |
| Waterford Twp. | 3.083 | 97.47 | 2.99 | 2.80 | 2.61 | 2.74 | +17.9 |
| Winslow Twp. | 2.972 | 95.97 | 2.79 | 2.67 | 2.59 | 2.63 | +13.3 |
| Woodlynne Bor. | 6.595 | 68.22 | 4.47 | 4.41 | 4.26 | 4.31 | +11.11 |
| CAPE MAY COUNTY | | | | | | | |
| Avalon Bor. | \$1.698 | 58.93 | \$1.00 | \$1.15 | \$1.30 | \$1.36 | +9.6 |
| Cape May City | 3.216 | 73.57 | 2.30 | 2.68 | 2.73 | 2.64 | -2.3 |
| Cape May Point Bor. | 1.584 | 66.32 | 1.06 | 1.29 | 1.54 | 1.39 | -1.7 |
| Dennis Twp. | 3.115 | 63.37 | 1.97 | 1.87 | 1.75 | 1.83 | +26.3 |
| Lower Twp. | 2.881 | 77.58 | 2.21 | 2.06 | 2.25 | 2.33 | +20.5 |
| Middle Twp. | 2.780 | 83.83 | 2.31 | 2.49 | 2.30 | 2.34 | +5.1 |
| North Wildwood City | 3.016 | 64.25 | 1.91 | 1.97 | 2.04 | 2.07 | +9.1 |
| Ocean City | 2.253 | 64.79 | 1.45 | 1.61 | 1.79 | 1.83 | +6.8 |
| Sea Isle City | 1.618 | 78.70 | 1.27 | 1.36 | 1.44 | 1.40 | +13.9 |
| Stone Harbor Bor. | 1.626 | 67.96 | 1.10 | 1.15 | 1.23 | 1.27 | +13.8 |
| Upper Twp. | .900 | 72.24 | .65 | .64 | .60 | .60 | +18.4 |
| West Cape May Bor. | 3.618 | 55.11 | 1.99 | 2.10 | 2.32 | 2.56 | +19.4 |
| West Wildwood Bor. | 3.572 | 61.15 | 2.18 | 2.37 | 2.54 | 2.45 | +5.0 |
| Wildwood City | 3.645 | 71.59 | 2.52 | 2.44 | 2.62 | 2.57 | +11.5 |
| Wildwood Crest Bor. | 2.326 | 66.75 | 1.52 | 1.61 | 1.75 | 1.78 | +4.6 |
| Woodbine Bor. | 3.173 | 85.94 | 2.63 | 3.11 | 3.00 | 2.97 | -10.0 |
| CUMBERLAND COUNTY | | | | | | | |
| Bridgeton City | \$2.72 | 121.99 | \$2.98 | \$3.35 | \$3.42 | \$3.65 | -6.3 |
| Commercial Twp. | 4.09 | 64.86 | 2.61 | 2.95 | 2.53 | 2.78 | -7.4 |
| Deerfield Twp. | 3.47 | 75.20 | 2.56 | 2.55 | 2.74 | 2.91 | +15.8 |
| Downe Twp. | 3.63 | 84.66 | 2.97 | 3.31 | 2.73 | 2.64 | -3.7 |
| Fairfield Twp. | 4.02 | 69.54 | 2.77 | 2.94 | 2.78 | 2.97 | -3.1 |
| Greenwich Twp. | 3.17 | 99.66 | 3.06 | 3.29 | 2.85 | 3.09 | +1.6 |
| Hopewell Twp. | 2.29 | 113.26 | 2.52 | 2.56 | 2.70 | 3.03 | +5.1 |
| Lawrence Twp. | 5.27 | 79.46 | 4.08 | 3.02 | 3.02 | 3.13 | +43.5 |
| Maurice River Twp. | 5.63 | 52.06 | 2.86 | 3.08 | 2.76 | 2.66 | +8.8 |
| Millville City | 3.89 | 78.70 | 2.93 | 2.91 | 2.85 | 3.05 | +12.8 |
| Shiloh Bor. | 2.85 | 98.40 | 2.72 | 2.72 | 2.96 | 3.30 | +6.5 |
| Stow Creek Twp. | 2.57 | 103.24 | 2.54 | 2.40 | 2.44 | 2.64 | +15.1 |
| Upper Deerfield Twp. | 3.18 | 72.53 | 2.22 | 2.29 | 2.43 | 2.89 | +2.1 |
| Vineland City | 3.44 | 88.43 | 2.93 | 2.99 | 2.94 | 2.90 | +8.2 |
| ESSEX COUNTY | | | | | | | |
| Belleville Town | \$ 4.86 | 84.60 | \$3.95 | \$3.91 | \$3.93 | \$3.97 | +10.0 |
| Bloomfield Town | 7.01 | 55.06 | 3.76 | 3.99 | 4.05 | 4.06 | +6.5 |
| Caldwell Bor. | 5.09 | 69.89 | 3.52 | 3.89 | 4.10 | 4.23 | +5.6 |
| Cedar Grove Twp. | 3.38 | 76.06 | 2.53 | 2.77 | 2.93 | 2.97 | +5.4 |
| East Orange City | 8.80 | 83.88 | 7.03 | 6.70 | 6.99 | 7.49 | +6.4 |
| Essex Fells Bor. | 4.74 | 59.05 | 2.80 | 3.02 | 3.14 | 3.30 | +9.5 |

| County and District | 1981 | | Effective Tax Rates | | | | Total Property Tax Percent Change 1980 to 1981 |
|---------------------------------|------------------|---------------------------|---------------------|--------|--------|--------|--|
| | Actual Tax Rates | County Equalization Ratio | 1981 | 1980 | 1979 | 1978 | |
| ESSEX COUNTY (continued) | | | | | | | |
| Fairfield Bor. | 3.20 | 86.37 | 2.65 | 2.71 | 2.80 | 2.87 | +5.1 |
| Glen Ridge Bor. | 9.51 | 46.74 | 4.44 | 4.75 | 5.21 | 5.35 | +12.0 |
| Irvington Town | 7.29 | 64.72 | 4.65 | 4.67 | 4.79 | 4.93 | +4.6 |
| Livingston Twp. | 3.87 | 72.81 | 2.79 | 3.00 | 3.19 | 3.13 | +10.0 |
| Maplewood Twp. | 3.46 | 118.35 | 4.03 | 4.21 | 4.49 | 4.66 | +5.2 |
| Millburn Twp. | 3.66 | 70.67 | 2.56 | 2.80 | 2.92 | 3.17 | +13.9 |
| Montclair Town | 7.18 | 59.96 | 4.28 | 4.60 | 4.95 | 4.86 | +7.3 |
| Newark City | 10.11 | 54.95 | 4.69 | 5.01 | 5.05 | 5.10 | +0.9 |
| North Caldwell Bor. | 6.46 | 49.96 | 3.22 | 3.44 | 3.70 | 3.92 | +10.6 |
| Nutley Town | 4.47 | 81.57 | 3.57 | 3.66 | 3.74 | 3.71 | +7.4 |
| Orange City | 10.55 | 59.71 | 5.78 | 6.20 | 6.32 | 6.54 | +4.5 |
| Roseland Bor. | 3.80 | 75.10 | 2.79 | 3.08 | 3.63 | 3.50 | +9.2 |
| South Orange Village | 6.25 | 73.15 | 4.56 | 4.82 | 4.92 | 5.26 | +8.5 |
| Verona Bor. | 6.81 | 52.19 | 3.52 | 3.78 | 3.94 | 4.03 | +7.3 |
| West Caldwell Bor. | 4.37 | 75.48 | 3.24 | 3.49 | 3.62 | 3.72 | +10.1 |
| West Orange Town | 7.49 | 51.91 | 3.84 | 4.28 | 4.45 | 4.68 | +7.0 |
| GLOUCESTER COUNTY | | | | | | | |
| Clayton Bor. | \$3.84 | 78.29 | \$2.96 | \$2.75 | \$2.73 | 2.81 | +22.8 |
| Deptford Twp. | 2.23 | 121.47 | 2.66 | 2.69 | 2.62 | 2.56 | +10.4 |
| East Greenwich Twp. | 3.66 | 57.56 | 2.08 | 2.10 | 2.14 | 2.16 | +10.2 |
| Elk Twp. | 3.26 | 70.94 | 2.29 | 2.39 | 2.25 | 1.99 | +5.5 |
| Franklin Twp. | 3.40 | 72.98 | 2.46 | 2.41 | 2.17 | 2.16 | +16.1 |
| Glassboro Bor. | 3.14 | 94.77 | 2.87 | 3.12 | 2.91 | 2.80 | +3.7 |
| Greenwich Twp. | 4.26 | 44.76 | 1.77 | 1.76 | 1.68 | 1.45 | +20.5 |
| Harrison Twp. | 2.89 | 84.04 | 2.39 | 2.49 | 2.25 | 2.07 | +14.7 |
| Logan Twp. | 2.53 | 80.23 | 1.97 | 1.92 | 1.97 | 1.58 | +16.2 |
| Mantua Twp. | 3.42 | 76.37 | 2.59 | 2.55 | 2.60 | 2.65 | +8.7 |
| Monroe Twp. | 3.04 | 74.38 | 2.24 | 2.36 | 2.32 | 2.10 | +7.4 |
| National Park Bor. | 3.42 | 86.26 | 2.93 | 3.02 | 2.59 | 2.80 | +3.4 |
| Newfield Bor. | 2.48 | 112.37 | 2.70 | 2.87 | 2.62 | 2.52 | +0.8 |
| Paulsboro Bor. | 2.80 | 89.38 | 2.41 | 2.66 | 2.44 | 2.73 | -0.3 |
| Pitman Bor. | 2.41 | 116.63 | 2.72 | 2.63 | 2.73 | 2.77 | +8.0 |
| South Harrison Twp. | 3.96 | 57.46 | 2.22 | 2.30 | 2.22 | 2.25 | +7.8 |
| Swedesboro Bor. | 2.80 | 105.67 | 2.67 | 2.82 | 2.75 | 2.84 | +2.5 |
| Washington Twp. | 2.67 | 89.53 | 2.37 | 2.33 | 2.32 | 2.35 | +19.5 |
| Wenonah Bor. | 5.28 | 52.38 | 2.77 | 2.72 | 2.70 | 2.67 | +14.7 |
| West Deptford Twp. | 3.38 | 68.06 | 2.21 | 2.23 | 2.18 | 2.20 | +1.9 |
| Westville Bor. | 3.19 | 84.66 | 2.64 | 2.72 | 2.64 | 2.45 | +5.5 |
| Woodbury City | 5.17 | 59.57 | 3.05 | 3.02 | 3.06 | 3.17 | +7.3 |
| Woodbury Heights Bor. | 2.61 | 91.80 | 2.34 | 2.27 | 2.23 | 2.23 | +14.0 |
| Woolwich Twp. | 2.72 | 83.73 | 2.15 | 2.31 | 2.44 | 2.34 | +4.5 |
| HUDSON COUNTY | | | | | | | |
| Bayonne City | \$ 8.407 | 51.63 | \$4.06 | \$4.11 | \$4.21 | \$4.04 | +7.5 |
| East Newark Bor. | 5.293 | 77.95 | 3.35 | 3.38 | 2.96 | 3.61 | +1.7 |
| Guttenberg Town | 6.040 | 56.47 | 3.32 | 3.20 | 3.45 | 3.42 | +26.3 |
| Harrison Town | 5.933 | 48.37 | 2.39 | 2.43 | 2.64 | 2.70 | +2.1 |
| Hoboken City | 13.804 | 46.71 | 5.24 | 4.84 | 4.59 | 5.61 | +19.7 |
| Jersey City | 10.706 | 57.63 | 5.67 | 5.48 | 5.70 | 6.07 | +6.5 |
| Kearny Town | 7.125 | 46.71 | 3.04 | 2.94 | 2.75 | 2.54 | +16.4 |
| North Bergen Twp. | 4.762 | 91.72 | 4.22 | 4.60 | 3.86 | 3.81 | -3.0 |
| Secaucus Town | 2.844 | 99.71 | 2.75 | 2.59 | 2.63 | 2.61 | +10.4 |
| Union City | 8.359 | 83.39 | 6.60 | 5.72 | 5.08 | 5.08 | +17.9 |
| Weehawken Twp. | 6.058 | 78.30 | 5.30 | 5.06 | 4.35 | 4.65 | -9.5 |
| West New York Town | 8.991 | 66.54 | 5.66 | 5.63 | 4.84 | 5.24 | +6.6 |

| County and District | 1981 | | Effective Tax Rates | | | | Total Property Tax Percent Change 1980 to 1981 |
|--------------------------|------------------|---------------------------|---------------------|--------|--------|--------|--|
| | Actual Tax Rates | County Equalization Ratio | 1981 | 1980 | 1979 | 1978 | |
| HUNTERDON COUNTY | | | | | | | |
| Alexandria Twp. | \$2.100 | 116.85 | \$2.39 | \$2.19 | \$2.22 | \$2.46 | +22.5 |
| Bethlehem Twp. | 4.370 | 61.86 | 2.67 | 2.59 | 2.39 | 2.34 | +25.4 |
| Bloomsbury Bor. | 3.350 | 70.43 | 2.30 | 2.20 | 2.33 | 2.45 | +13.8 |
| Califon Bor. | 2.400 | 114.80 | 2.69 | 2.70 | 2.70 | 2.83 | +16.3 |
| Clinton Town | 2.840 | 107.68 | 2.98 | 3.00 | 2.68 | 2.57 | +7.0 |
| Clinton Twp. | 2.160 | 117.69 | 2.49 | 2.45 | 2.53 | 2.48 | +11.6 |
| Delaware Twp. | 2.540 | 92.05 | 2.28 | 2.07 | 2.15 | 2.43 | +21.5 |
| East Amwell Twp. | 2.440 | 84.76 | 2.02 | 1.91 | 2.06 | 2.12 | +22.5 |
| Flemington Bor. | 3.140 | 83.56 | 2.52 | 2.38 | 2.54 | 2.47 | +5.0 |
| Franklin Twp. | 3.520 | 59.26 | 2.18 | 2.25 | 2.25 | 2.23 | +15.6 |
| Frenchtown Bor. | 3.560 | 78.49 | 2.66 | 2.53 | 2.79 | 2.83 | +20.0 |
| Glen Gardner Bor. | 3.530 | 63.43 | 2.22 | 2.80 | 2.88 | 3.19 | +4.2 |
| Hampton Bor. | 3.130 | 88.51 | 2.75 | 2.84 | 2.55 | 2.66 | +14.3 |
| High Bridge Bor. | 4.240 | 63.79 | 2.60 | 2.68 | 2.73 | 2.74 | +14.1 |
| Holland Twp. | .820 | 76.00 | .58 | .52 | .51 | .53 | +25.3 |
| Kingwood Twp. | 4.530 | 54.17 | 2.41 | 2.51 | 2.55 | 2.27 | +6.4 |
| Lambertville City | 3.010 | 78.20 | 2.25 | 2.23 | 2.40 | 2.51 | +11.3 |
| Lebanon Bor. | 4.030 | 68.29 | 2.74 | 2.84 | 2.82 | 2.58 | +12.4 |
| Lebanon Twp. | 1.430 | 114.90 | 1.61 | 1.69 | 1.76 | 1.92 | +7.9 |
| Milford Bor. | 2.260 | 96.60 | 1.81 | 1.68 | 1.77 | 1.81 | +10.9 |
| Raritan Twp. | 2.950 | 81.48 | 2.31 | 2.39 | 2.35 | 2.25 | +6.7 |
| Readington Twp. | 1.920 | 110.98 | 2.10 | 2.06 | 2.11 | 2.28 | +21.6 |
| Stockton Bor. | 2.020 | 110.37 | 2.19 | 2.22 | 2.35 | 2.19 | +16.1 |
| Tewksbury Twp. | 2.270 | 99.06 | 2.20 | 2.34 | 2.24 | 2.25 | +6.8 |
| Union Twp. | 3.870 | 55.75 | 2.12 | 2.12 | 2.16 | 2.27 | +15.1 |
| West Amwell Twp. | 2.660 | 86.16 | 2.25 | 2.16 | 2.22 | 2.37 | +12.2 |
| MERCER COUNTY | | | | | | | |
| East Windsor Twp. | \$ 4.57 | 71.70 | \$3.22 | \$3.35 | \$3.36 | \$3.40 | +3.6 |
| Ewing Twp. | 8.60 | 34.50 | 2.82 | 2.75 | 2.82 | 2.89 | +9.2 |
| Hamilton Twp. | 3.61 | 80.22 | 2.84 | 2.78 | 2.62 | 2.63 | +14.0 |
| Hightstown Bor. | 5.92 | 57.84 | 3.39 | 3.45 | 3.58 | 3.69 | +10.9 |
| Hopewell Bor. | 4.37 | 58.83 | 2.54 | 2.62 | 2.66 | 2.94 | +10.7 |
| Hopewell Twp. | 3.26 | 77.19 | 2.45 | 2.45 | 2.53 | 2.58 | +9.7 |
| Lawrence Twp. | 4.00 | 64.46 | 2.50 | 2.54 | 2.61 | 2.80 | +6.9 |
| Pennington Bor. | 4.97 | 51.24 | 2.54 | 2.62 | 2.64 | 2.80 | +6.9 |
| Princeton Bor. | 2.25 | 108.77 | 2.39 | 2.60 | 2.50 | 2.61 | +13.6 |
| Princeton Twp. | 2.08 | 110.89 | 2.28 | 2.43 | 2.59 | 2.80 | +7.6 |
| Trenton City | 11.18 | 52.97 | 5.46 | 5.54 | 5.45 | 5.24 | +10.1 |
| Washington Twp. | 3.64 | 61.88 | 2.20 | 2.33 | 2.38 | 2.53 | +7.7 |
| West Windsor Twp. | 6.20 | 43.93 | 2.69 | 2.71 | 2.89 | 3.01 | +5.4 |
| MIDDLESEX COUNTY | | | | | | | |
| Carteret Bor. | \$3.31 | 77.88 | \$2.40 | \$2.58 | \$2.63 | \$2.39 | +4.1 |
| Cranbury Twp. | 2.38 | 68.00 | 1.54 | 1.68 | 1.66 | 1.99 | +3.6 |
| Dunellen Bor. | 3.76 | 73.65 | 2.65 | 2.79 | 2.77 | 2.78 | +9.8 |
| East Brunswick Twp. | 4.66 | 55.75 | 2.57 | 2.67 | 2.95 | 3.03 | +10.5 |
| Edison Twp. | 3.99 | 49.85 | 1.95 | 2.10 | 2.32 | 2.49 | +9.4 |
| Helmetta Bor. | 4.36 | 69.60 | 2.72 | 2.69 | 3.13 | 2.72 | +8.2 |
| Highland Park Bor. | 4.08 | 78.42 | 3.16 | 3.42 | 3.83 | 3.78 | +7.3 |
| Jamesburg Bor. | 3.59 | 73.40 | 2.61 | 3.05 | 3.25 | 3.76 | +4.3 |
| Metuchen Bor. | 5.00 | 56.84 | 2.79 | 2.86 | 3.04 | 3.08 | +9.3 |
| Middlesex Bor. | 4.03 | 60.54 | 2.38 | 2.60 | 2.74 | 2.94 | +7.4 |
| Milltown Bor. | 2.58 | 83.07 | 2.09 | 2.13 | 2.21 | 2.36 | +15.1 |
| Monroe Twp. | 3.51 | 56.24 | 1.96 | 1.96 | 2.23 | 2.36 | +22.0 |

| County and District | 1981 | | Effective Tax Rates | | | | Total Property Tax Percent Change 1980 to 1981 |
|-------------------------------------|------------------------|--------------------------------------|---------------------|--------|--------|--------|--|
| | Actual Tax Rates | County Equaliza- tion Ratio | 1981 | 1980 | 1979 | 1978 | |
| MIDDLESEX COUNTY (continued) | | | | | | | |
| New Brunswick City | 3.77 | 87.76 | 3.12 | 3.16 | 3.41 | 3.56 | +9.5 |
| North Brunswick Twp. | 4.32 | 48.51 | 1.98 | 2.20 | 2.34 | 2.39 | +3.8 |
| Old Bridge Twp. | 3.78 | 75.15 | 2.82 | 3.10 | 3.22 | 3.19 | +8.2 |
| Perth Amboy City | 4.80 | 54.87 | 2.38 | 2.50 | 2.64 | 3.04 | +5.9 |
| Piscataway Twp. | 3.50 | 64.32 | 2.21 | 2.36 | 2.70 | 2.85 | +13.3 |
| Plainsboro Twp. | 2.21 | 72.56 | 1.58 | 1.63 | 1.76 | 1.68 | +27.0 |
| Sayreville Bor. | 2.29 | 79.05 | 1.68 | 1.83 | 1.90 | 1.85 | +4.9 |
| South Amboy City | 2.99 | 71.10 | 2.07 | 2.09 | 2.33 | 2.19 | +8.0 |
| South Brunswick Twp. | 4.11 | 58.11 | 2.31 | 2.43 | 2.69 | 2.85 | +11.4 |
| South Plainfield Bor. | 2.85 | 76.90 | 2.13 | 2.40 | 2.56 | 2.65 | +2.7 |
| South River Bor. | 4.34 | 66.58 | 2.85 | 3.01 | 3.03 | 3.07 | +6.7 |
| Spotswood Bor. | 4.57 | 64.01 | 2.80 | 3.13 | 3.11 | 3.66 | +4.2 |
| Woodbridge Twp. | 4.16 | 49.89 | 2.00 | 2.06 | 2.20 | 2.21 | +10.5 |
| MONMOUTH COUNTY | | | | | | | |
| Aberdeen Twp. | \$6.600 | 48.17 | \$3.12 | \$3.14 | \$3.12 | \$3.12 | +10.6 |
| Allenhurst Bor. | 2.923 | 51.09 | 1.47 | 1.55 | 1.92 | 1.85 | -1.2 |
| Allentown Bor. | 4.316 | 75.43 | 3.26 | 3.34 | 3.41 | 3.44 | +6.8 |
| Asbury Park City | 5.925 | 101.30 | 5.62 | 6.04 | 6.65 | 5.95 | -1.6 |
| Atlantic Highlands Bor. | 4.463 | 71.83 | 3.19 | 3.42 | 3.35 | 3.24 | +3.8 |
| Avon-By-The-Sea Bor. | 5.276 | 41.35 | 2.17 | 2.08 | 2.21 | 2.32 | +12.1 |
| Belmar Bor. | 5.161 | 49.53 | 2.53 | 2.58 | 2.55 | 2.68 | +7.7 |
| Bradley Beach Bor. | 7.846 | 49.67 | 3.87 | 3.96 | 3.87 | 3.72 | +4.7 |
| Brielle Bor. | 4.121 | 53.88 | 2.21 | 2.38 | 2.54 | 2.70 | +6.3 |
| Colts Neck Twp. | 2.164 | 101.24 | 2.17 | 2.31 | 2.30 | 2.29 | +4.6 |
| Deal Bor. | 4.009 | 38.75 | 1.56 | 1.55 | 1.63 | 1.85 | +23.2 |
| Eatontown Bor. | 2.911 | 96.91 | 2.72 | 2.63 | 2.58 | 2.85 | +1.1 |
| Englishtown Bor. | 5.638 | 51.18 | 2.90 | 2.95 | 3.01 | 2.94 | +11.5 |
| Fair Haven Bor. | 2.945 | 95.55 | 2.80 | 3.04 | 3.18 | 3.34 | +9.2 |
| Farmingdale Bor. | 7.269 | 38.97 | 2.87 | 2.74 | 2.59 | 2.62 | +50.6 |
| Freehold Bor. | 5.593 | 49.55 | 2.72 | 2.82 | 3.00 | 3.29 | +13.0 |
| Freehold Twp. | 2.262 | 117.94 | 2.61 | 2.64 | 2.71 | 2.82 | +7.0 |
| Hazlet Twp. | 3.400 | 77.95 | 2.59 | 2.63 | 2.70 | 2.84 | +11.4 |
| Highlands Bor. | 4.296 | 71.97 | 3.07 | 3.45 | 3.44 | 3.07 | +1.8 |
| Holmdel Twp. | 2.660 | 73.31 | 1.89 | 2.04 | 2.41 | 2.50 | +9.4 |
| Howell Twp. | 6.185 | 41.36 | 2.53 | 2.61 | 2.60 | 2.81 | +8.2 |
| Interlaken Bor. | 3.986 | 38.78 | 1.55 | 1.62 | 1.78 | 1.93 | +10.4 |
| Keansburg Bor. | 6.576 | 48.52 | 3.15 | 3.28 | 3.49 | 3.29 | +3.4 |
| Keyport Bor. | 5.261 | 74.09 | 3.75 | 3.52 | 3.39 | 3.28 | +13.1 |
| Little Silver Bor. | 2.837 | 102.68 | 2.89 | 2.97 | 3.15 | 3.36 | +11.7 |
| Loch Arbour Village | 2.762 | 111.54 | 3.05 | 3.50 | 3.69 | 3.86 | +5.6 |
| Long Branch City | 4.302 | 76.73 | 3.26 | 3.14 | 3.25 | 3.19 | +11.8 |
| Manalapan Twp. | 5.191 | 49.66 | 2.57 | 2.66 | 2.92 | 3.13 | +15.3 |
| Manasquan Bor. | 5.078 | 42.60 | 2.15 | 2.39 | 2.63 | 2.78 | +5.4 |
| Marlboro Twp. | 5.447 | 47.76 | 2.60 | 2.73 | 2.91 | 3.17 | +16.4 |
| Matawan Bor. | 3.893 | 81.83 | 3.16 | 3.26 | 3.08 | 3.06 | +6.7 |
| Middletown Twp. | 5.252 | 50.90 | 2.66 | 2.61 | 2.69 | 2.67 | +19.6 |
| Millstone Twp. | 2.341 | 94.63 | 2.19 | 2.24 | 2.14 | 2.24 | +18.6 |
| Monmouth Beach Bor. | 2.441 | 104.94 | 2.56 | 2.76 | 2.91 | 2.98 | +9.4 |
| Neptune Twp. | 5.444 | 52.93 | 2.84 | 2.76 | 2.97 | 3.03 | +11.5 |
| Neptune City Bor. | 5.357 | 53.46 | 2.80 | 2.98 | 3.00 | 3.13 | +3.6 |
| Ocean Twp. | 3.945 | 72.50 | 2.84 | 2.87 | 3.02 | 3.18 | +13.5 |
| Oceanport Bor. | 4.209 | 57.41 | 2.38 | 2.43 | 2.52 | 2.71 | +12.4 |
| Red Bank Bor. | 4.362 | 80.04 | 3.37 | 3.32 | 3.54 | 3.70 | +7.7 |
| Roosevelt Bor. | 4.480 | 78.32 | 3.48 | 3.08 | 3.76 | 4.15 | +25.3 |
| Rumson Bor. | 3.845 | 70.11 | 2.70 | 2.93 | 3.04 | 3.13 | +5.2 |
| Sea Bright Bor. | 4.456 | 56.30 | 2.47 | 2.68 | 2.72 | 3.01 | — |
| Sea Girt Bor. | 3.569 | 48.74 | 1.74 | 1.74 | 1.81 | 1.91 | +10.7 |

| County and District | 1981 | | Effective Tax Rates | | | | Total Property Tax Percent Change 1980 to 1981 |
|------------------------------------|------------------|---------------------------|---------------------|--------|--------|--------|--|
| | Actual Tax Rates | County Equalization Ratio | 1981 | 1980 | 1979 | 1978 | |
| MONMOUTH COUNTY (continued) | | | | | | | |
| Shrewsbury Bor. | 4.886 | 60.62 | 2.90 | 2.85 | 3.04 | 3.21 | +17.8 |
| Shrewsbury Twp. | 3.553 | 100.00 | 2.91 | 2.92 | 3.40 | 3.73 | +53.1 |
| South Belmar Bor. | 6.569 | 48.19 | 3.16 | 3.32 | 3.38 | 3.70 | +3.8 |
| Spring Lake Bor. | 3.736 | 49.86 | 1.87 | 1.86 | 2.00 | 2.05 | +16.6 |
| Spring Lake Heights Bor. | 3.312 | 68.71 | 2.26 | 2.37 | 2.54 | 2.69 | +9.5 |
| Tinton Falls | 3.530 | 91.75 | 3.15 | 3.11 | 3.15 | 3.34 | +13.0 |
| Union Beach Bor. | 2.505 | 103.82 | 2.51 | 2.70 | 2.85 | 3.03 | +11.5 |
| Upper Freehold Twp. | 5.884 | 43.45 | 2.54 | 2.56 | 2.33 | 2.36 | +8.3 |
| Wall Twp. | 4.977 | 46.59 | 2.29 | 2.33 | 2.39 | 2.58 | +9.7 |
| West Long Branch Bor. | 3.610 | 67.21 | 2.36 | 2.50 | 2.67 | 2.74 | +8.1 |
| MORRIS COUNTY | | | | | | | |
| Boonton Town | \$6.06 | 36.86 | \$2.16 | \$2.31 | \$2.37 | \$2.40 | +9.3 |
| Boonton Twp. | 5.25 | 30.42 | 1.58 | 1.70 | 1.83 | 1.92 | +5.5 |
| Butler Bor. | 5.42 | 41.05 | 2.15 | 2.33 | 2.46 | 2.84 | +6.7 |
| Chatham Bor. | 2.12 | 97.44 | 2.03 | 2.11 | 2.41 | 2.55 | +5.5 |
| Chatham Twp. | 2.28 | 92.25 | 2.09 | 2.18 | 2.40 | 2.67 | +9.6 |
| Chester Bor. | 3.47 | 71.62 | 2.45 | .49 | 2.69 | 2.71 | +9.5 |
| Chester Twp. | 5.26 | 44.90 | 2.36 | 2.55 | 2.84 | 3.01 | +11.2 |
| Denville Twp. | 5.85 | 33.70 | 1.95 | 2.12 | 2.22 | 2.39 | +12.8 |
| Dover Town | 7.19 | 34.24 | 2.41 | 2.34 | 2.53 | 2.76 | +6.8 |
| East Hanover Twp. | 3.60 | 39.60 | 1.39 | 1.51 | 1.54 | 1.69 | +5.9 |
| Florham Park Bor. | 2.21 | 71.20 | 1.54 | 1.62 | 1.79 | 1.99 | +10.8 |
| Hanover Twp. | 6.04 | 25.08 | 1.46 | 1.59 | 1.74 | 1.90 | +8.3 |
| Harding Twp. | 2.92 | 45.61 | 1.33 | 1.58 | 1.58 | 1.57 | +3.7 |
| Jefferson Twp. | 4.11 | 55.94 | 2.30 | 2.37 | 2.64 | 2.81 | +10.0 |
| Kinnelon Bor. | 4.77 | 45.69 | 2.18 | 2.41 | 2.74 | 2.71 | +8.6 |
| Lincoln Park Bor. | 5.41 | 52.40 | 2.80 | 3.04 | 3.08 | 3.10 | +11.1 |
| Madison Bor. | 6.71 | 32.65 | 2.23 | 2.33 | 2.61 | 2.80 | +8.3 |
| Mendham Bor. | 3.23 | 68.46 | 2.20 | 2.38 | 2.60 | 2.52 | +11.9 |
| Mendham Twp. | 3.49 | 59.92 | 2.10 | 2.27 | 2.39 | 2.67 | +6.6 |
| Mine Hill Twp. | 2.98 | 82.99 | 2.41 | 2.52 | 2.74 | 3.03 | +7.1 |
| Montville Twp. | 4.75 | 39.77 | 1.87 | 2.06 | 2.23 | 2.34 | +5.3 |
| Morris Twp. | 3.69 | 51.36 | 1.86 | 1.98 | 2.21 | 2.37 | +8.5 |
| Morris Plains Bor. | 5.37 | 31.72 | 1.66 | 1.90 | 2.30 | 2.42 | +11.0 |
| Morristown Town | 3.47 | 73.18 | 2.49 | 2.86 | 3.21 | 3.39 | -0.7 |
| Mountain Lakes Bor. | 8.93 | 30.00 | 2.68 | 2.99 | 3.17 | 3.27 | +10.5 |
| Mount Arlington Bor. | 3.47 | 72.21 | 2.49 | 2.61 | 2.97 | 3.15 | +4.5 |
| Mount Olive Twp. | 4.42 | 49.09 | 2.16 | 2.25 | 2.33 | 2.57 | +12.3 |
| Netcong Bor. | 3.28 | 63.00 | 2.06 | 2.30 | 2.35 | 2.46 | +6.8 |
| Par-Troy Hills Twp. | 4.90 | 40.07 | 1.95 | 2.16 | 2.42 | 2.60 | +9.3 |
| Passaic Twp. | 6.35 | 31.67 | 1.99 | 2.12 | 2.43 | 2.68 | +9.2 |
| Pequannock Twp. | 5.39 | 43.29 | 2.31 | 2.33 | 2.50 | 2.64 | +12.4 |
| Randolph Twp. | 4.90 | 48.49 | 2.36 | 2.51 | 2.74 | 2.81 | +11.3 |
| Riverdale Bor. | 3.14 | 67.12 | 2.07 | 2.10 | 2.34 | 2.45 | +15.4 |
| Rockaway Bor. | 3.56 | 55.78 | 1.91 | 2.07 | 2.26 | 2.36 | +5.8 |
| Rockaway Twp. | 6.09 | 37.33 | 2.25 | 2.42 | 2.37 | 2.68 | +12.9 |
| Roxbury Twp. | 2.15 | 100.78 | 2.10 | 2.12 | 2.40 | 2.47 | +18.8 |
| Victory Gardens Bor. | 2.42 | 108.34 | 2.59 | 2.61 | 3.17 | 3.09 | +12.6 |
| Washington Twp. | 2.15 | 101.94 | 2.16 | 2.18 | 2.18 | 2.28 | +21.8 |
| Wharton Bor. | 2.32 | 101.27 | 2.27 | 2.25 | 2.64 | 2.78 | +9.3 |
| OCEAN COUNTY | | | | | | | |
| Barnegat Twp. | \$3.658 | 84.89 | \$3.11 | \$2.60 | \$2.43 | \$2.50 | +31.2 |
| Barnegat Light Bor. | 2.104 | 58.34 | 1.23 | 1.33 | 1.32 | 1.41 | +10.1 |
| Bay Head Bor. | 1.653 | 90.25 | 1.48 | 1.61 | 1.72 | 1.93 | +10.0 |

| County and District | 1981 | | Effective Tax Rates | | | | Total Property Tax Percent Change 1980 to 1981 |
|---------------------------------|------------------|---------------------------|---------------------|--------|--------|--------|--|
| | Actual Tax Rates | County Equalization Ratio | 1981 | 1980 | 1979 | 1978 | |
| OCEAN COUNTY (continued) | | | | | | | |
| Beach Haven Bor. | 2.217 | 67.25 | 1.48 | 1.51 | 1.46 | 1.51 | +14.5 |
| Beachwood Bor. | 3.117 | 91.99 | 2.86 | 2.90 | 2.97 | 2.86 | +11.2 |
| Berkeley Twp. | 1.807 | 108.33 | 1.94 | 1.95 | 2.02 | 2.08 | +20.3 |
| Brick Twp. | 4.017 | 55.96 | 2.25 | 2.29 | 2.43 | 2.32 | +11.6 |
| Dover Twp. | 4.072 | 65.60 | 2.65 | 2.69 | 2.60 | 2.53 | +9.8 |
| Eagleswood Twp. | 2.218 | 112.26 | 2.48 | 2.73 | 2.39 | 2.47 | +2.6 |
| Harvey Cedars Bor. | 2.072 | 62.29 | 1.30 | 1.46 | 1.49 | 1.63 | +6.8 |
| Island Heights Bor. | 3.588 | 75.43 | 2.70 | 2.49 | 2.70 | 2.99 | +18.3 |
| Jackson Twp. | 3.479 | 81.90 | 2.83 | 2.76 | 2.75 | 2.83 | +12.6 |
| Lacey Twp. | 2.077 | 108.93 | 2.24 | 1.09 | 1.11 | 1.17 | +128.2 |
| Lakehurst Bor. | 3.124 | 96.95 | 3.01 | 3.09 | 3.21 | 3.29 | +5.8 |
| Lakewood Twp. | 3.630 | 80.36 | 2.89 | 3.05 | 2.92 | 2.95 | +3.9 |
| Lavallette Bor. | 1.574 | 75.43 | 1.19 | 1.26 | 1.35 | 1.51 | +9.3 |
| Little Egg Harbor Twp. | 2.038 | 124.97 | 2.53 | 2.67 | 2.38 | 2.29 | +8.2 |
| Long Beach Twp. | 1.593 | 74.76 | 1.19 | 1.28 | 1.26 | 1.34 | +9.6 |
| Manchester Twp. | 2.193 | 82.23 | 1.80 | 1.72 | 1.82 | 1.54 | +22.9 |
| Mantoloking Bor. | 1.135 | 96.08 | 1.09 | 1.29 | 1.37 | 1.52 | +10.2 |
| Ocean Twp. | 3.139 | 82.85 | 2.60 | 2.47 | 2.13 | 2.33 | +16.0 |
| Ocean Gate Bor. | 3.441 | 72.50 | 2.49 | 2.52 | 2.70 | 2.96 | +8.4 |
| Pine Beach Bor. | 3.462 | 78.07 | 2.70 | 2.73 | 2.76 | 2.65 | +14.8 |
| Plumsted Twp. | 2.140 | 86.48 | 1.84 | 1.98 | 1.79 | 1.99 | +1.9 |
| Pt. Pleasant Bor. | 3.003 | 78.58 | 2.35 | 2.45 | 2.56 | 2.63 | +7.3 |
| Pt. Pleasant Beach Bor. | 3.341 | 66.06 | 2.16 | 2.20 | 2.27 | 2.30 | +12.6 |
| Seaside Heights Bor. | 2.416 | 81.87 | 1.94 | 1.85 | 1.87 | 1.86 | +10.6 |
| Seaside Park Bor. | 1.734 | 100.54 | 1.73 | 1.68 | 1.62 | 1.59 | +22.3 |
| Ship Bottom Bor. | 2.206 | 68.05 | 1.49 | 1.55 | 1.51 | 1.52 | +4.0 |
| South Toms River Bor. | 3.502 | 78.22 | 2.70 | 2.61 | 2.65 | 2.50 | +7.6 |
| Stafford Twp. | 2.714 | 54.25 | 1.49 | 1.57 | 1.59 | 1.68 | +16.4 |
| Surf City Bor. | 1.733 | 71.58 | 1.24 | 1.33 | 1.30 | 1.39 | +8.7 |
| Tuckerton Bor. | 2.292 | 105.70 | 2.39 | 2.63 | 2.62 | 2.87 | +3.1 |
| PASSAIC COUNTY | | | | | | | |
| Bloomington Bor. | \$4.18 | 72.57 | \$2.99 | \$2.93 | \$3.08 | \$3.11 | +14.6 |
| Clifton City | 3.60 | 58.47 | 1.96 | 2.01 | 2.01 | 2.03 | +9.9 |
| Haledon Bor. | 5.71 | 43.63 | 2.53 | 2.40 | 2.65 | 2.66 | +12.0 |
| Hawthorne Bor. | 4.50 | 54.92 | 2.42 | 2.44 | 2.50 | 2.53 | +10.3 |
| Little Falls Twp. | 4.75 | 45.79 | 2.13 | 2.08 | 2.22 | 2.32 | +14.2 |
| North Haledon Bor. | 7.38 | 36.21 | 2.66 | 2.49 | 2.60 | 2.67 | +17.6 |
| Passaic City | 6.45 | 66.56 | 3.87 | 3.98 | 3.84 | 3.65 | +2.6 |
| Paterson City | 6.23 | 61.13 | 3.57 | 3.15 | 3.48 | 3.65 | +24.4 |
| Pompton Lakes Bor. | 6.93 | 45.35 | 3.04 | 3.11 | 3.19 | 3.27 | +9.5 |
| Prospect Park Bor. | 5.34 | 50.63 | 2.64 | 2.65 | 2.67 | 2.62 | +14.1 |
| Ringwood Bor. | 6.49 | 45.62 | 2.97 | 2.99 | 3.02 | 3.20 | +14.3 |
| Totowa Bor. | 2.54 | 70.24 | 1.74 | 1.87 | 1.88 | 1.96 | +11.4 |
| Wanque Bor. | 6.09 | 45.79 | 2.74 | 2.82 | 2.91 | 2.95 | +9.6 |
| Wayne Twp. | 3.61 | 69.75 | 2.48 | 2.79 | 2.81 | 2.87 | +5.2 |
| West Milford Twp. | 5.50 | 52.45 | 2.89 | 2.96 | 2.99 | 3.09 | +7.1 |
| West Paterson Bor. | 4.95 | 51.68 | 2.48 | 2.45 | 2.45 | 2.47 | +10.0 |
| SALEM COUNTY | | | | | | | |
| Alloway Twp. | \$4.05 | 59.74 | \$2.37 | \$2.41 | \$2.41 | \$2.19 | +15.2 |
| Carneys Point Twp. | 4.31 | 70.57 | 2.74 | 2.78 | 2.96 | 3.01 | +12.5 |
| Elmer Bor. | 3.75 | 72.12 | 2.59 | 2.62 | 2.78 | 2.80 | +2.8 |
| Elsinboro Twp. | 1.92 | 123.27 | 2.32 | 2.40 | 2.43 | 2.43 | -3.0 |
| Lower Alloways Creek Twp. | 1.18 | 69.19 | .80 | .84 | .93 | .84 | -7.1 |

| County and District | 1981 | | Effective Tax Rates | | | | Total Property Tax Percent Change 1980 to 1981 |
|---------------------------------|------------------|---------------------------|---------------------|--------|--------|--------|--|
| | Actual Tax Rates | County Equalization Ratio | 1981 | 1980 | 1979 | 1978 | |
| SALEM COUNTY (continued) | | | | | | | |
| Mannington Twp. | 3.76 | 67.47 | 2.32 | 2.06 | 2.15 | 2.36 | +18.5 |
| Oldmans Twp. | 3.55 | 75.22 | 2.56 | 2.35 | 2.19 | 2.17 | -1.2 |
| Penns Grove Bor. | 4.25 | 98.61 | 4.03 | 3.93 | 3.77 | 3.98 | +12.9 |
| Pennsville Twp. | 3.62 | 73.78 | 2.06 | 2.01 | 2.00 | 1.90 | +6.1 |
| Pilesgrove Twp. | 3.57 | 71.54 | 2.50 | 2.49 | 2.49 | 2.34 | +13.8 |
| Pittsgrove Twp. | 2.92 | 86.40 | 2.48 | 2.48 | 2.54 | 2.67 | +12.1 |
| Quinton Twp. | 3.14 | 74.40 | 2.29 | 2.09 | 2.19 | 2.24 | +11.6 |
| Salem City | 3.83 | 89.58 | 3.08 | 3.19 | 3.47 | 3.23 | +5.1 |
| Upper Pittsgrove Twp. | 2.90 | 81.89 | 2.29 | 2.29 | 2.40 | 2.44 | +9.4 |
| Woodstown Bor. | 4.80 | 64.23 | 3.02 | 2.98 | 2.99 | 2.92 | +12.9 |
| SOMERSET COUNTY | | | | | | | |
| Bedminster Twp. | \$1.730 | 74.40 | \$1.29 | \$1.38 | \$1.50 | \$1.23 | +5.0 |
| Bernards Twp. | 4.364 | 45.22 | 1.97 | 2.27 | 2.30 | 2.39 | +10.0 |
| Bernardsville Bor. | 1.584 | 121.38 | 1.90 | 2.13 | 2.33 | 2.45 | +8.0 |
| Bound Brook Bor. | 3.284 | 87.43 | 2.84 | 3.04 | 3.15 | 3.08 | +4.0 |
| Branchburg Twp. | 2.435 | 85.09 | 2.04 | 1.98 | 1.96 | 2.15 | +15.2 |
| Bridgewater Twp. | 4.190 | 57.34 | 2.23 | 2.38 | 2.52 | 2.50 | +3.0 |
| Far Hills Bor. | 1.981 | 69.82 | 1.37 | 1.49 | 1.55 | 1.51 | +5.9 |
| Franklin Twp. | 2.709 | 102.25 | 2.74 | 2.78 | 2.87 | 2.85 | +16.8 |
| Green Brook Twp. | 5.175 | 53.42 | 2.72 | 2.78 | 2.86 | 2.88 | +8.5 |
| Hillsborough Twp. | 5.159 | 43.38 | 2.23 | 2.23 | 2.40 | 2.65 | +13.8 |
| Manville Bor. | 2.228 | 122.98 | 2.50 | 2.49 | 2.59 | 2.54 | +15.8 |
| Millstone Bor. | 4.394 | 41.24 | 1.81 | 2.06 | 2.25 | 2.20 | +5.6 |
| Montgomery Twp. | 2.816 | 83.24 | 2.31 | 2.38 | 2.54 | 2.58 | +14.8 |
| North Plainfield Bor. | 3.431 | 88.47 | 3.00 | 3.04 | 3.26 | 3.29 | +8.5 |
| Peapack-Gladstone Bor. | 1.892 | 100.32 | 1.87 | 1.96 | 2.25 | 2.34 | +25.3 |
| Raritan Bor. | 3.067 | 86.82 | 2.54 | 2.68 | 2.87 | 3.12 | +12.8 |
| Rocky Hill Bor. | 4.629 | 38.09 | 1.68 | 1.98 | 2.38 | 2.64 | -4.3 |
| Somerville Bor. | 4.874 | 66.98 | 3.21 | 3.31 | 3.38 | 3.45 | +9.7 |
| South Bound Brook Bor. | 2.739 | 108.89 | 2.88 | 3.06 | 2.92 | 2.74 | +9.1 |
| Warren Twp. | 1.926 | 122.64 | 2.33 | 2.45 | 2.56 | 2.64 | +9.6 |
| Watchung Bor. | 1.814 | 114.31 | 2.01 | 2.10 | 2.14 | 2.20 | +13.0 |
| SUSSEX COUNTY | | | | | | | |
| Andover Bor. | \$2.780 | 83.25 | \$2.26 | \$2.40 | \$2.30 | \$2.35 | +20.1 |
| Andover Twp. | 6.060 | 44.07 | 2.63 | 2.65 | 2.58 | 2.63 | +8.4 |
| Branchville Bor. | 3.070 | 65.47 | 1.89 | 1.91 | 1.94 | 1.91 | +9.0 |
| Byram Twp. | 4.660 | 58.35 | 2.71 | 2.81 | 2.86 | 2.92 | +10.9 |
| Frankford Twp. | 2.520 | 113.90 | 2.81 | 2.88 | 2.79 | 2.77 | +10.1 |
| Franklin Bor. | 5.510 | 48.65 | 2.64 | 2.93 | 2.55 | 2.88 | +1.0 |
| Fredon Twp. | 5.820 | 44.86 | 2.56 | 2.59 | 2.76 | 2.94 | +9.1 |
| Green Twp. | 4.520 | 60.89 | 2.72 | 2.82 | 2.97 | 2.76 | +14.8 |
| Hamburg Bor. | 2.870 | 96.94 | 2.68 | 2.68 | 2.45 | 2.49 | +8.2 |
| Hampton Twp. | 2.420 | 108.26 | 2.57 | 2.31 | 2.49 | 2.37 | +28.1 |
| Hardyston Twp. | 5.510 | 49.70 | 2.72 | 2.90 | 2.67 | 2.81 | +9.5 |
| Hopatcong Bor. | 3.570 | 84.53 | 3.01 | 3.33 | 3.38 | 3.24 | +3.8 |
| Lafayette Twp. | 4.990 | 50.60 | 2.44 | 2.30 | 2.33 | 2.38 | +24.5 |
| Montague Twp. | 1.390 | 120.19 | 1.65 | 1.69 | 1.66 | 1.74 | +15.7 |
| Newton Town | 2.250 | 130.84 | 2.71 | 2.78 | 2.98 | 3.05 | +2.9 |
| Ogdensburg Bor. | 4.030 | 74.03 | 2.87 | 3.03 | 2.68 | 2.69 | +8.6 |
| Sandyston Twp. | 3.310 | 70.52 | 2.31 | 2.26 | 2.21 | 2.05 | +9.8 |
| Sparta Twp. | 4.670 | 59.37 | 2.74 | 2.83 | 2.96 | 3.02 | +10.7 |
| Stanhope Bor. | 5.290 | 52.96 | 2.76 | 2.88 | 3.10 | 3.23 | +13.6 |
| Stillwater Twp. | 4.590 | 57.15 | 2.60 | 2.57 | 2.66 | 2.73 | +13.9 |
| Sussex Bor. | 3.430 | 79.63 | 2.68 | 2.88 | 2.84 | 2.84 | +8.4 |

| County and District | 1981 | | Effective Tax Rates | | | | Total Property Tax Percent Change 1980 to 1981 |
|----------------------------------|------------------------|--------------------------------------|---------------------|--------|--------|--------|--|
| | Actual Tax Rates | County Equaliza- tion Ratio | 1981 | 1980 | 1979 | 1978 | |
| SUSSEX COUNTY (continued) | | | | | | | |
| Vernon Twp. | 3.990 | 61.70 | 2.45 | 2.57 | 2.56 | 2.74 | +9.2 |
| Walpack Twp. | 1.470 | 48.08 | .59 | .70 | .82 | 3.83 | -13.2 |
| Wantage Twp. | 5.490 | 45.97 | 2.59 | 2.70 | 2.61 | 2.60 | +4.7 |
| UNION COUNTY | | | | | | | |
| Berkeley Heights Twp. | \$4.48 | 49.63 | \$2.09 | \$2.01 | \$2.09 | \$2.21 | +5.8 |
| Clark Twp. | 4.24 | 63.38 | 2.58 | 2.57 | 2.74 | 2.83 | +14.9 |
| Cranford Twp. | 3.95 | 68.70 | 2.66 | 2.79 | 2.90 | 2.88 | +11.3 |
| Elizabeth City | 4.23 | 87.51 | 3.43 | 3.34 | 3.61 | 3.88 | +3.8 |
| Fanwood Bor. | 5.82 | 52.03 | 3.02 | 3.14 | 3.38 | 3.04 | +6.8 |
| Garwood Bor. | 3.74 | 75.41 | 2.62 | 2.73 | 2.88 | 2.53 | +6.4 |
| Hillside Twp. | 3.92 | 89.24 | 3.25 | 3.37 | 3.19 | 3.21 | +3.8 |
| Kenilworth Bor. | 3.12 | 67.59 | 1.96 | 1.98 | 2.01 | 1.99 | +18.5 |
| Linden City | 2.12 | 78.73 | 1.48 | 1.35 | 1.45 | 1.44 | +15.4 |
| Mountainside Bor. | 3.94 | 57.23 | 2.18 | 2.15 | 2.30 | 2.53 | +14.3 |
| New Providence Bor. | 3.83 | 69.72 | 2.64 | 2.69 | 2.93 | 3.01 | +9.3 |
| Plainfield City | 5.06 | 79.62 | 3.87 | 3.77 | 3.91 | 3.85 | +11.6 |
| Rahway City | 4.42 | 73.17 | 3.06 | 3.16 | 3.18 | 2.98 | +3.5 |
| Roselle Bor. | 3.59 | 90.28 | 3.17 | 3.16 | 3.26 | 3.14 | +7.1 |
| Roselle Park Bor. | 4.62 | 62.83 | 2.86 | 2.98 | 3.09 | 3.00 | +8.0 |
| Scotch Plains Twp. | 5.10 | 55.61 | 2.82 | 2.94 | 3.06 | 2.98 | +9.4 |
| Springfield Twp. | 3.35 | 77.92 | 2.52 | 2.52 | 2.68 | 2.68 | +12.0 |
| Summit City | 4.61 | 45.52 | 2.07 | 2.18 | 2.39 | 2.61 | +8.8 |
| Union Twp. | 3.15 | 70.04 | 2.12 | 2.22 | 2.31 | 2.33 | +12.1 |
| Westfield Town | 5.49 | 48.50 | 2.64 | 2.71 | 2.82 | 2.86 | +10.4 |
| Winfield Twp. | 20.37 | 45.00 | 9.15 | 9.37 | 8.62 | 8.42 | +7.8 |
| WARREN COUNTY | | | | | | | |
| Allamuchy Twp. | \$2.39 | 77.13 | \$1.81 | \$1.95 | \$1.77 | \$2.03 | +7.8 |
| Alpha Bor. | 2.11 | 103.89 | 2.12 | 2.09 | 2.13 | 1.93 | +32.3 |
| Belvidere Town | 3.07 | 88.64 | 2.57 | 2.54 | 2.52 | 2.57 | +8.7 |
| Blairstown Twp. | .72 | 78.28 | .55 | .87 | .56 | .68 | -30.3 |
| Franklin Twp. | 2.02 | 112.98 | 2.14 | 2.14 | 1.82 | 2.06 | +0.8 |
| Frelinghuysen Twp. | 2.64 | 86.16 | 2.20 | 2.16 | 2.13 | 2.26 | +13.2 |
| Greenwich Twp. | 2.79 | 78.35 | 2.11 | 2.12 | 2.11 | 2.27 | +9.3 |
| Hackettstown Town | 5.74 | 48.38 | 2.69 | 2.75 | 2.76 | 2.92 | +8.5 |
| Hardwick Twp. | 2.06 | 96.96 | 1.97 | 2.26 | 2.11 | 2.02 | +12.5 |
| Harmony Twp. | 2.93 | 76.10 | 2.14 | 2.03 | 2.14 | 2.13 | +19.1 |
| Hope Twp. | 2.67 | 84.38 | 2.21 | 2.03 | 2.08 | 2.32 | +18.8 |
| Independence Twp. | 2.91 | 76.50 | 2.19 | 2.26 | 2.06 | 2.35 | +9.9 |
| Knowlton Twp. | 1.98 | 119.77 | 2.28 | 2.15 | 2.18 | 2.53 | +20.6 |
| Liberty Twp. | 2.98 | 76.53 | 2.26 | 2.32 | 2.19 | 2.28 | +8.3 |
| Lopatcong Twp. | 2.07 | 107.72 | 2.16 | 2.24 | 2.37 | 2.38 | +14.2 |
| Mansfield Twp. | 3.09 | 77.74 | 2.36 | 2.46 | 2.24 | 2.01 | +5.3 |
| Oxford Twp. | 2.89 | 87.20 | 2.42 | 2.60 | 2.28 | 2.37 | -1.7 |
| Pahaquarry Twp. | 4.10 | 13.33 | .57 | .59 | .62 | .68 | -3.4 |
| Phillipsburg Town | 2.66 | 104.07 | 2.56 | 2.67 | 2.72 | 2.54 | +2.2 |
| Pohatcong Twp. | 2.51 | 87.53 | 2.13 | 2.05 | 2.03 | 2.09 | +10.7 |
| Washington Bor. | 3.01 | 87.03 | 2.54 | 2.75 | 2.69 | 2.81 | +8.7 |
| Washington Twp. | 4.59 | 50.73 | 2.29 | 2.46 | 2.28 | 2.34 | -0.5 |
| White Twp. | 2.10 | 76.30 | 1.56 | 1.71 | 1.54 | 1.73 | +18.0 |

NOTE: Effective Tax rates reflected in the above table are obtained by dividing the total on which the tax rate is computed by the Net Valuations on which county taxes are apportioned. In Annual Reports prior to 1972, effective tax rates were obtained by multiplying the Average Assessment to Sales Ratio for said year times the general tax rate per \$100 of Assessed Valuation for said year.

TAX COURT OF NEW JERSEY

On July 1, 1979, New Jersey's Tax Court became operative. It replaced the Division of Tax Appeals and possesses the jurisdiction formerly held by that agency. The Tax Court is a part of the Judiciary and thus completely independent of and divorced from the Executive Branch of government.

Hon. Lawrence L. Lasser, Presiding Judge

Hon. Michael A. Andrew, Jr.

Hon. Richard M. Conley

Hon. David E. Crabtree

Hon. John F. Evers

Hon. John J. Hopkins

Hon. Anthony M. Lario

Hon. Marvin N. Rimm

Elaine B. Goldsmith, Clerk

Mailing address of Office of the Clerk of the Tax Court
CN 972
Trenton, New Jersey 08625

Office address of Office of the Clerk of the Tax Court
447 Bellevue Avenue
Trenton, New Jersey 08625

Telephone (609) 292-5082

**COUNTY BOARDS OF TAXATION—1981
(Including Term of Office)**

ATLANTIC COUNTY BOARD OF TAXATION

President: ('79) Lois H. Finifter ('82), ('81) C. Herbert Hyman ('84), ('80) John Cavuto ('83).

Co. Tax Adm. John Murtland 1625 Atlantic Avenue, Atlantic City, N.J. 08401.

BERGEN COUNTY BOARD OF TAXATION

President: ('77) Salvatore M. Banca ('85), ('74) Mrs. Joan Murray ('84), ('76) Alfred P. Levin ('81), () Jerome L. Yesko ('83), () Frank A. Buono, Jr. ('82).

Co. Tax Adm. Dante Leodori, 123 Hudson Street, Hackensack, N.J. 07601.

BURLINGTON COUNTY BOARD OF TAXATION

President: ('80) Harry F. Renwick, Sr. ('83), ('80) Samuel P. Alloway ('82), ('81) Earl Emmons ('84).

Co. Tax Adm. Samuel O. Paglione, 49 Rancocas Road, County Office Building, Mt. Holly, N.J. 08060.

CAMDEN COUNTY BOARD OF TAXATION

President: ('77) Joseph J. Grassi, Jr. ('83), ('81) Victor T. Kolton ('82), ('79) Louis C. Joyce, III ('81).

Co. Tax Adm. Martin Blaskey, Camden County Administration Building, 600 Market Street, Camden, New Jersey 08101.

CAPE MAY COUNTY BOARD OF TAXATION

President: ('79) Alan I. Gould ('82), ('80) Joseph A. DeFranco ('83), ('78) Ellery M. Bowman ('81).

C. Tax Adm. Lawrence Berardelli, Jr., Central Mail Room, Cape May Court House, N.J. 08210.

CUMBERLAND COUNTY BOARD OF TAXATION

President: ('80) Robert H. Weber ('83), ('72) Harry Triantos ('78), ('79) Arnold I. Gifford ('82).

Co. Tax Adm. Keron D. Chance, Court House, Bridgeton, N.J. 08302.

ESSEX COUNTY BOARD OF TAXATION

President: ('77) Edward Teltser ('82), ('80) Harry Bonnet ('84), ('80) Fred W. Federici, Jr. ('85), DiVincent McNany ('86).

Co. Tax Adm. George E. McCormack, 110 South Grove, East Orange, N.J. 07018.

GLOUCESTER COUNTY BOARD OF TAXATION

President: ('81) Rudolph Marcucci ('82), ('79) Ezio A. Fiorile ('82), ('80) Horace B. Peters ('83).

Co. Tax Adm. Doloris R. Lindsay, Court House, P.O. Box 652, Woodbury, N.J. 08096.

HUDSON COUNTY BOARD OF TAXATION

President: ('80) Anthony Cilento ('83), ('75) Marita Borzage ('80), ('72) John J. Barry ('77), ('76) George E. Davis ('81), ('79) Rosalie D'Alessandro ('84).

Co. Tax Adm. Stanley Kosakowski, Administration Bldg., 595 Newark Avenue, Jersey City, N.J. 07306.

HUNTERDON COUNTY BOARD OF TAXATION

President: ('79) Dale Blazure ('82), ('78) Hiram B. Ely, Jr. ('81), ('80) Mildred Lambert ('83).

Co. Tax Adm. Robert Housedorf, Hall of Records Bldg., Flemington, N.J. 08822.

MERCER COUNTY BOARD OF TAXATION

President: ('79) Thomas J. Dunn ('81), ('80) Bertha Dean ('83), ('79) H. Rick Kline ('82).

Co. Tax Adm. Anthony J. Panaro, Mercer County Administration Bldg., P.O. Box 8086, Trenton, N.J. 08650.

MIDDLESEX COUNTY BOARD OF TAXATION

President: ('78) Franklin F. Murphy ('81), ('80) David Robinson ('83), ('78) Joseph Spataro ('79).

Co. Tax Adm. Mrs. Angela J. Szymanski, County Administration Building, New Brunswick, N.J. 08901.

MONMOUTH COUNTY BOARD OF TAXATION

President: ('79) John E. Westlake ('82), ('78) Martin Wigdortz ('81), ('80) Hugh B. Meehan ('83).

Co. Tax Adm. Gilberto Melendez, Hall of Records, Freehold, N.J. 07728.

MORRIS COUNTY BOARD OF TAXATION

President: ('81) J. Raymond Manahan ('84), ('80) Douglas Romaine ('83), ('79) Mrs. Helen Lori ('82).

Co. Tax Adm. Harry P. Struble, Hall of Records, Court Street, Morristown, N.J. 07960.

OCEAN COUNTY BOARD OF TAXATION

President: ('79) Mrs. Georgian Kolber ('82), ('81) James J. DeBow ('84), ('80) Joseph F. Flynn ('83).

Co. Tax Adm. John Fox, Court House, Room 204, 118 Washington Street, Toms River, N.J. 08753.

PASSAIC COUNTY BOARD OF TAXATION

President: ('79) Adolph V. Bagli ('82), ('80) Allan Mikola ('83).

Co. Tax Adm. James J. Murner, Jr., District Court House, 71 Hamilton St., Paterson, N.J. 07505.

SALEM COUNTY BOARD OF TAXATION

President: ('80) Joseph H. Davenport ('83), ('81) Norman Stout ('84), ('79) Loren F. Hitchner ('82).

Co. Tax Adm. Barbara L. Collins, Court House, 94 Market Street, Salem, N.J. 08079.

SOMERSET COUNTY BOARD OF TAXATION

President: ('80) Anthony Curcio ('83), ('78) Frank J. Politano ('81), ('79) Jack Penn ('82).

Co. Tax Adm. Orlando L. Abbruzzese, 73 E. High Street, 1st Floor, Somerville, N.J. 08876.

SUSSEX COUNTY BOARD OF TAXATION

President: ('80) LeRoy Ruether ('82), ('80) Louis DelGross ('83), ('78) Richard L. Martin ('81).

Co. Tax Adm. Benjamin Jager, 16 Church Street, Newton, N.J. 07860.

UNION COUNTY BOARD OF TAXATION

President: ('78) Raleigh Rajoppi ('81), ('79) Anthony Amalfe ('82), ('80) Abe Rothberg ('83).

Co. Tax Adm. Maurice A. O'Keefe, County Administration Bldg., Elizabethtown Plaza, Elizabeth, N.J. 07207.

WARREN COUNTY BOARD OF TAXATION

President: ('81) Gildo Bevilacqua ('84), ('80) Nelson J. Becci ('83), ('79) Frank DeLello ('82).

Co. Tax Adm. Owen R. Lyons, Court House, Belvidere, N.J. 07823.

SUMMARY OF COUNTY TAX BOARD APPEALS—1980

| Taxing District | 1 Total Number of tax Appeals | 2 Number of Dispositions | | | 3 Number of Appeals in each Class of Property | | | | | |
|------------------|---|-----------------------------------|-----------|-----------|--|------------------|-----------------|-------------------|---------------------------------------|-----------------------------------|
| | | | | | Class 1 | Class 2 | Class 3A | Class 3B | Class 4 | *Business Personal Property |
| | | Approved | Dismissed | Withdrawn | Vacant Land | Residen- tial | Farm Regular | Farm Qualified | Commercial Industrial Apartment | |
| Atlantic | 1,722 | 1,280 | 437 | 5 | 820 | 518 | ..... | 2 | 382 | ..... |
| Bergen | 3,709 | 2,048 | 210 | 115 | 278 | 2,221 | 2 | 2 | 1,190 | ..... |
| Burlington | 1,738 | 1,547 | 161 | 30 | 827 | 721 | 30 | 27 | 132 | 1 |
| Camden | 746 | 518 | 205 | 23 | 174 | 342 | 25 | ..... | 201 | 4 |
| Cape May | 255 | 197 | 55 | 3 | 134 | 110 | ..... | 1 | 10 | ..... |
| Cumberland | 196 | 134 | 44 | 13 | 60 | 118 | 3 | 1 | 21 | ..... |
| Essex | 1,764 | 1,639 | 33 | 92 | 140 | 284 | 1 | ..... | 1,306 | ..... |
| Gloucester | 357 | 255 | 84 | 18 | 120 | 140 | 25 | 19 | 53 | ..... |
| Hudson | 1,820 | 1,248 | 378 | 194 | 182 | 446 | ..... | ..... | 1,189 | ..... |
| Hunterdon | 1,153 | 976 | 163 | 14 | 127 | 807 | 69 | 25 | 79 | 2 |
| Mercer | 467 | 289 | 178 | ..... | 95 | 167 | 18 | 3 | 184 | ..... |
| Middlesex | 2,066 | 2,014 | 16 | 36 | 300 | 1,509 | 7 | 4 | 246 | ..... |
| Monmouth | 1,805 | 858 | 435 | 507 | 237 | 1,206 | 13 | ..... | 333 | ..... |
| Morris | 720 | 309 | 367 | 44 | 218 | 303 | 4 | 4 | 191 | ..... |
| Ocean | 3,678 | 1,386 | 2,180 | 112 | 3,108 | 498 | 22 | ..... | 50 | ..... |
| Passaic | 1,534 | 944 | 558 | 32 | 410 | 789 | 1 | ..... | 317 | 1 |
| Salem | 189 | 180 | 9 | ..... | 40 | 116 | 4 | 4 | 25 | ..... |
| Somerset | 1,131 | 744 | 288 | 27 | 151 | 813 | 38 | 8 | 121 | ..... |
| Sussex | 1,002 | 987 | 10 | 5 | 445 | 420 | 32 | 27 | 58 | ..... |
| Union | 335 | 208 | 94 | 33 | 39 | 31 | ..... | 1 | 251 | ..... |
| Warren | 233 | 217 | 11 | 5 | 63 | 110 | 9 | 1 | 49 | ..... |
| Total | 26,620 | 17,978 | 5,916 | 1,014 | 7,968 | 11,669 | 303 | 129 | 6,388 | 8 |

*Telephones, telegraph and messenger systems companies.

SUMMARY OF COUNTY TAX BOARD APPEALS—1980

| Taxing District | 4 Original amount of assessments Involved | 5 Total amount of assessment Reductions Granted | 6 Total amount of assessment Increases Granted | 7 Number of Appeals in each Filing Fee Category | | | | | |
|------------------|--|--|---|--|---------|----------|----------|--------|-------|
| | | | | \$5.00 | \$25.00 | \$100.00 | \$150.00 | No Fee | Other |
| Atlantic | 445,883,315 | 65,316,299 | 1,551,100 | 932 | 124 | 38 | 23 | 605 | ..... |
| Bergen | 659,947,280 | 108,107,920 | 4,235,900 | 2,626 | 537 | 163 | 209 | 174 | ..... |
| Burlington | 165,555,343 | 24,280,972 | 1,165,100 | 851 | 49 | 21 | 23 | 794 | ..... |
| Camden | 185,808,741 | 19,261,059 | ..... | 446 | 56 | 25 | 27 | 191 | 1 |
| Cape May | 12,052,080 | 1,811,120 | 81,120 | 250 | 1 | 3 | 1 | ..... | ..... |
| Cumberland | 16,533,080 | 2,101,313 | 20,100 | 186 | 26 | 4 | 3 | ..... | ..... |
| Essex | 497,785,900 | 57,926,900 | ..... | 1,074 | 509 | 112 | 65 | 10 | ..... |
| Gloucester | 39,150,000 | 5,227,750 | 600 | 202 | 6 | 5 | 4 | 121 | ..... |
| Hudson | 290,630,214 | 43,785,235 | ..... | 1,402 | 323 | 49 | 39 | 7 | ..... |
| Hunterdon | 180,716,962 | 12,045,680 | 897,915 | 582 | 113 | 6 | 8 | 457 | 4 |
| Mercer | 138,532,577 | 10,848,285 | 25,000 | 365 | 54 | 27 | 20 | 1 | ..... |
| Middlesex | 382,339,000 | 24,092,972 | 2,342,650 | 563 | 159 | 45 | 66 | 1,233 | ..... |
| Monmouth | 201,301,207 | 12,121,180 | ..... | 1,592 | 115 | 50 | 37 | 76 | ..... |
| Morris | 249,999,380 | 9,137,928 | 234,800 | 560 | 166 | 45 | 64 | 14 | ..... |
| Ocean | 97,110,670 | 12,774,992 | 16,300 | 3,278 | 144 | 15 | 7 | 301 | ..... |
| Passaic | 156,509,839 | 14,612,236 | ..... | 881 | 152 | 36 | 15 | 448 | 2 |
| Salem | 13,091,650 | 3,137,500 | ..... | 180 | 3 | 4 | 2 | ..... | ..... |
| Somerset | 173,872,670 | 9,553,425 | 740,900 | 783 | 62 | 14 | 24 | 2 | ..... |
| Sussex | 42,160,240 | 7,334,497 | 1,686,171 | 578 | 48 | 7 | 4 | ..... | ..... |
| Union | 24,344,870 | 3,178,400 | ..... | 91 | 177 | 44 | 23 | 1 | ..... |
| Warren | 19,063,494 | 3,029,343 | ..... | 191 | 19 | 5 | 1 | 1 | 16 |
| Total | 3,992,388,512 | 449,685,006 | 12,997,656 | 17,613 | 2,843 | 718 | 665 | 4,436 | 23 |

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|--------------------|--|--|
| Absecon City | Ina Smith, Absecon, 08201 (609) 641-2762 Harvey T. Staake, Jr., Absecon George F. Gillespie, Absecon | Grace H. Staake, Absecon, 08201 (609) 641-2761 |
| Atlantic City | William G. Ferry, Atlantic City, 08401 (609) 347-5380 Thomas P. Higgins, Atlantic City Dorothy C. Davisson, Atlantic City | Alberta W. Watkins, Atlantic City 08401 (609) 344-2121 |
| Brigantine City | Mary Laielli, Brigantine, 08203 (609) 266-7421 Ext. 18 | Robert C. Betterton, Brigantine, 08203 (609) 266-7421 |
| Buena Boro | Francis J. Andrews, Minotola, 08341 (609) 697-1780 | Barth M. Castellari, Vineland, 08360 (609) 697-1780 |
| Buena Vista Twp. | Vacancy, Buena, 08310 (609) 697-2100 | Peter Micheletti, Richland, 08350 (609) 691-5247 |
| Corbin City | Alberta T. Scates, Corbin City, 08270 (609) 623-2673 | Janice Peterson, Woodbine, 08270 (609) 628-2673 |
| Egg Harbor City | Alberta Scates, Egg Harbor, 08215 (609) 965-4747 | Joan J. Woerner, Egg Harbor City, 08215 (609) 965-0123 |
| Egg Harbor Twp. | Edward D. Schmincke, Sec., Linwood, 08221 (609) 927-5000 Richard E. Squires, Linwood | Bernard M. Murphy, Linwood, 08221 (609) 927-3475 |
| Estell Manor City | Cornelius Garrison, Jr., Sec., Pt. Republic 08241 (609) 652-7637 | Dorothy E. Wright, Estell Manor, 08319 (609) 467-2384 |
| Folsom Boro | Joseph D. Ingemi, Folsom, 08037 (609) 561-6826 | Neafa N. Curatola, Williamstown, 08094 (609) 561-4374 |
| Galloway Twp. | Dorothy Montag, Cologne, 08213 (609) 965-0547 | Leona M. Toltowicc, Cologne, 08213 (609) 965-1482 |
| Hamilton Twp. | Joseph A. Perella, Mays Landing, 08330 (609) 625-1671 | Irene Weisenstein, Mays Landing, 08330 (609) 625-2151 |
| Hammonton Town | Warren N. Murphy, Sec., Hammonton, 08037 (609) 561-5454 Samuel J. Cappuccio, Hammonton Paul Pullia, Hammonton | Theodore J. Trauner, Hammonton, 08037 (609) 561-0081 |
| Linwood City | Barry Ludy, Linwood, 08221 (609) 653-8225 | George P. Helfrich, Linwood, 08221 |
| Longport Boro | Charles R. Braun, Cologne, 08213 (609) 823-2731 | Thomas Reed, Longport, 08403 (609) 823-2731 |
| Margate City | Dora DeVine, Sec., Margate, 08402 (609) 822-1950 Herbert C. Gaskill, Margate | Robert A. Gilchrist, Margate, 08402 (609) 822-0424 |
| Mullica Twp. | William Reeser, Elwood, 08217 (609) 561-3177 | Bertha Roland, Elwood, 08217 (609) 561-4499 |
| Northfield City | F. William Mitchell, Northfield, 08225 (609) 641-2054 Edward D. Schmincke, Northfield | Mary Schulz, Northfield, 08225 (609) 641-2000 |
| Pleasantville City | Barry Ludy, Pleasantville, 08232 (609) 646-8073 | Raymond J. Beckman, Jr., Pleasantville, 08232, (609) 646-2076 |
| Port Republic City | Harvey T. Staake, Jr., Sec., Absecon, 08201 (609) 641-7951 George F. Gillespie, Absecon | Sara E. Garrison, Port Republic, 08241 (609) 652-9334 |
| Somers Point City | William S. Hartley, Somers Point, 08244 (609) 927-9285 | Kathryn Bird, Somers Point, 08244 (609) 927-9285 |
| Ventnor City | Arthur Amonette, Ventnor, 08406 (609) 823-4174 | Maureen Conover, Ventnor, 08406 (609) 823-4101 |
| Weymouth Twp. | Alberta T. Scates, Mays Landing, 08330 (609) 625-2607 | Amelia Messina, Belcoville, 08330 |

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|-----------------|---|--|
| Allendale Boro | Annette Baum, Sec., Allendale, 07401 (201) 825-3700 Robert Cross, Allendale | Norman F. Lane, Allendale, 07401 (201) 327-0313 |

| | | |
|------------------------------|---|---|
| Alpine Boro | Louis R. Cacace, Alpine, 07620 (201) 768-6865 | Alice Parsells, Alpine, 07620 (201) 768-6865 |
| Bergenfield Boro | Vacancy....., Bergenfield, 07621 (201) 384-6000 | Helen Swierczek, Bergenfield, 07621 (201) 384-1100 |
| Bogota Boro | Wilbur Heinemeyer, Bogota, 07603 (201) 342-1730 | Helen Stipo, Bogota, 07603 (201) 342-1737 |
| Carlstadt Boro | Edward McLaughlin, Carlstadt, 07072 (201) 939-2850 Paul Barbire, Woodbridge | Henry Bade, Carlstadt, 07072 (201) 939-2850 |
| Cliffside Park Boro | Robert N. Iulo, Cliffside Park, 07010 (201) 945-3456 | Vincent T. McKenna, Cliffside Park, 07010 (201) 943-1400 |
| Closter Boro | Harold Jonassen, Closter, 07624 (201) 768-1400 | Norma Gottemoller, Closter, 07624 (201) 768-1401 |
| Cresskill Boro | Alfred J. Schlegel, Cresskill, 07626 (201) 567-4476 | George W. Stanton, Cresskill, 07626 (201) 569-5768 |
| Demarest Boro | Peter M. Tintie, Demarest, 07627 (201) 768-3802 | Lore Lehmann, Demarest, 07627 (201) 768-3611 |
| Dumont Boro | Carmen N. Pentifallo, Dumont, 07628 (201) 385-7000 | William Pizzute, Dumont, 07628 (201) 385-7000 |
| East Rutherford Boro | Lester L. Plosia, Sec., East Rutherford, 07073 (201) 933-3447 Mario J. Pedoto, East Rutherford | Patrick DeVasto, Rutherford, 07073 (201) 933-3446 |
| Edgewater Boro | Harvey G. Weber, Jr., Edgewater, 07020 (201) 943-1700 | Michael M. Monaghan, Edgewater, 07020 (201) 943-2413 |
| Elmwood Park Boro | Robert Smith, Sec., Elmwood Park, 07407 (201) 796-0993 Charles Raia, Jr., Elmwood Park Frank P. Battaglino, Elmwood Park | John Ceccoti, Elmwood Park, 07407 (201) 796-3900 |
| Emerson Boro | William J. Sheehan, Emerson, 07630 (201) 262-2807 | Joseph McQueeney, Emerson, 07630 (201) 262-2807 |
| Englewood City | Raymond D. Picciano, Englewood, 07631 (201) 567-1800 | Peter Tierney, Englewood, 07631 (201) 567-1800 |
| Englewood Cliffs Boro | John P. Campbell, Englewood Cliffs, 07632 (201) 568-8567 Francis A. Deshusses, Englewood Cliffs | William Hoinash, Englewood Cliffs, 07632 (201) 569-5271 |
| Fair Lawn Boro | Edward A. McKenna, Fair Lawn, 07410 (201) 796-1700 | Donald DeBruin, Fair Lawn, 07410 (201) 796-1700 |
| Fairview Boro | Patrick DeSena, Sec., Fairview, 07022 (201) 943-3300 Robert N. Iulo, Fairview | Anthony M. Orecchio, Fairview, 07022 (201) 943-3300 |
| Fort Lee Boro | Vacancy....., Fort Lee, 07024 (201) 592-3553 | Dorothy Pagano, Fort Lee, 07024 (201) 592-3540 |
| Franklin Lakes Boro | Otto K. Mutzberg, Franklin Lakes, 07417 (201) 891-1702 | Bette Mahoney, Franklin Lakes, 07417 (201) 891-1754 |
| Garfield City | Kurt Hielle, Garfield, 07026 (201) 478-7040 | Louis S. Mallia, Garfield, 07026 (201) 478-7040 |
| Glen Rock Boro | William J. Sheehan, Glen Rock, 07452 (201) 447-2555 | Dorothy Ferry, Glen Rock, 07452 (201) 447-2555 |
| Hackensack City | John J. Johnson, Hackensack, 07601 (201) 488-8088 | Elizabeth D. Yock, Hackensack, 07601 (201) 342-3000 |
| Harrington Park Boro | Raymond J. Damiano, Little Falls, 07424 (201) 768-2585 | Edith D. Stockman, Harrington Park, 07640 (201) 768-2554 |
| Hasbrouck Heights Boro | William F. Mentis, Secretary, Hasbrouck Heights, 07604 (201) 288-0195 Joseph C. Cordo, Hasbrouck Heights | Kenneth V. Cantol, Hasbrouck Heights, 07604 (201) 288-1152 |
| Haworth Boro | Clinton C. Simmons, Haworth, 07641 (201) 384-4785 | Christine Teichmann, Haworth, 07641 (201) 384-0450 |
| Hillsdale Boro | Evelyn Z. Sommers, Hillsdale, 07642 (201) 666-4800 | Lorraine Shoop, Hillsdale, 07642 (201) 666-4800 |
| Ho-Ho-Kus Boro | Betsy Barr, Upper Saddle River, 07458 (201) 652-4400 | Katherine Shuart, Ho-Ho-Kus, 07423 (201) 652-4400 |
| Leonia Boro | Frank E. Montmeat, Leonia 07605 (201) 944-0740 Max Kerman, Leonia | Anna Theodoracopoulos, Leonia, 07605 (201) 944-0740 |

| | | |
|----------------------------|---|--|
| Little Ferry Boro | Harry J. Kohring, Sec., Little Ferry, 07643 (201) 641-0808 | Frank Dunn, Little Ferry, 07643 (201) 641-4833 |
| Lodi Boro | Louis R. Montenegro, Sec., Lodi, 07644 (201) 777-9100 John L. Tamborini, Lodi | Andrew L. Pesenti, Lodi, 07644 (201) 473-8290 |
| Lyndhurst Twp. | Dominick Notte, Lyndhurst, 07071 (201) 939-3929 | Peter A. Grisafi, Lyndhurst, 07071 (201) 939-3080 |
| Mahwah Twp. | Ernest Ponessa, Mahwah, 07430 (201) 529-3730 | Elizabeth Heflin, Mahwah, 07430 (201) 529-2850 |
| Maywood Boro | Harold J. Shea, Sec., Maywood, 07607 (201) 845-8117 Lawrence DeQuintal, Jr., Maywood | Harold C. Hotaling, Maywood, 07607 (201) 845-6700 |
| Midland Park Boro | Charles J. Shutt, Midland Park, 07432 (201) 445-0833 | Thomas McKim, Midland Park, 07432 (201) 444-1388 |
| Montvale Boro | William J. Sheehan, Montvale, 07645 (201) 391-5702 | Sarah M. Doscher, Montvale, 07645 (201) 391-5700 |
| Moonachie Boro | William Nagel, Sec., Moonachie, 07074 (201) 487-1813 Donald L. Coe, Moonachie John J. Baldasti, Moonachie | Kenneth Izzo, Moonachie, 07074 (201) 641-1813 |
| New Milford Boro | Mary Dougherty, New Milford, 07646 (201) 262-6100 Anthony F. Lama, New Milford | Gloria Wolf, New Milford, 07646 (201) 262-6100 |
| North Arlington Boro | Robert Campora, Glen Rock, 07452 (201) 991-6060 | Florence Rogers, North Arlington, 07032 (201) 991-8150 |
| Northvale Boro | John Guercio, Northvale, 07647 (201) 767-3330 | Victor De Martini, Northvale, 07647 (201) 767-3330 |
| Norwood Boro | John Guercio, Norwood, 07648 (201) 767-7206 | Richard Vogler, Norwood, 07648 (201) 767-7206 |
| Oakland Boro | James Van Delden, Oakland, 07436 (201) 337-8111 Dean E. Cole, Oakland | W. Bruce Knapp, Jr., Oakland, 07436 (201) 337-8111 |
| Old Tappan Boro | Irwin Sabin, Old Tappan, 07675 (201) 664-1849 | John McKittrick, Old Tappan, 07675 (201) 664-1849 |
| Oradell Boro | B. Charles Weissinger, Oradell, 07649 (201) 265-3111 | Virginia Ferguson, Oradell, 07649 (201) 261-2066 |
| Palisades Park Boro | Harold F. Wrightington, Palisades Park, 07650 (201) 947-0304 | Patricia Albanese, Palisades Park, 07650 (201) 944-2713 |
| Paramus Boro | Clifford G. Steele, Paramus, 07652 (201) 265-2100 | Ann Brandsness, Paramus, 07652 (201) 265-2100 |
| Park Ridge Boro | Joseph Burek, Park Ridge, 07656 (201) 391-6161 | Ann Kilmartin, Park Ridge, 07656 (201) 391-6161 |
| Ramsey Boro | M. Richard Muti, Ramsey 07446 (201) 825-3400 Ext. 26 | Eleanor Ameye, Ramsey, 07446 (201) 825-3400 |
| Ridgefield Boro | Irwin Sabin, Ridgefield, 07657 (201) 943-7676 | Walter Pellacani, Ridgefield, 07657 (201) 943-7676 |
| Ridgefield Park Twp. | Gerard Garofalow, Ridgefield Park, 07660 (201) 641-4771 | Jeanne Spliedt, Ridgefield Park, 07660 (201) 641-4771 |
| Ridgewood Village | Philomena Gan, Ridgewood, 07450 (201) 444-5500 | James Ten Hoeve, Ridgewood, 07450 (201) 444-5500 |
| River Edge Boro | George McFadden, River Edge, 07661 (201) 262-1778 | Donald Perlee, River Edge, 07661 (201) 262-1937 |
| River Vale Twp. | Irwin Sabin, River Vale, 07675 (201) 664-2346 | Ann Olivarius, River Vale, 07675 (201) 664-2346 |
| Rochelle Park Twp. | Dorothy Kreitz, Lincoln Park, 07035 (201) 843-1519 | Philip J. Galfo, Rochelle Park, 07662 (201) 843-1519 |
| Rockleigh Boro | George V. Kershaw, Rockleigh, 07647 (201) 768-4217 | Barbara Stoever, Rockleigh, 07647 (201) 768-4217 |
| Rutherford Boro | Edward J. McLaughlin, Rutherford, 07070 (201) 438-4942 | Eileen Serrao, Rutherford, 07070 (201) 438-1033 |
| Saddle Brook Twp. | Raymond F. Flood, Sec., Saddle Brook, 07662 (201) 843-7100 Charles Hofsaes, Saddle Brook | Virginia F. Spetland, Saddle Brook, 07662 (201) 843-7100 |
| Saddle River Boro | Betsy Barr, Upper Saddle River, 07458 (201) 327-2609 | Frank W. Hanson, Saddle Brook, 07458 (201) 327-4949 |

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| Saddle Hackensack Twp. | Louis R. Montenegro, Sec., So. Hackensack, 07606 (201) 440-1815 John Jannuzzi, South Hackensack John J. Falato, South Hackensack | Veea Calcaine, South Hackensack, 07606 (201) 440-1815 |
| Teaneck Twp. | Joseph B. Krupinski, Teaneck, 07666 (201) 837-1600 | Gary A. Saage, Teaneck, 07666 (201) 837-1600 |
| Tenafly Boro | Claire M. Young, Tenafly, 07670 | Charles Leroy, Tenafly, 07670 (201) 568-6100 |
| Teterboro Boro | Leon Sitek, Teterboro, 07608 | George Van Wageningen, Teterboro, 07608 (201) 288-1200 or 288-3103 |
| Upper Saddle River Boro .. | Beatrice Barr, Upper Saddle River, 07458 (201) 327-2196 | Loretta Rehain, Upper Saddle River, 07458 (201) 327-2196 |
| Waldwick Boro | Patricia L. Webster, Waldwick, 07463 | Adeline Portsmore, Waldwick, 07463 (201) 652-5300 |
| Wallington Boro | Andrew S. Muniak, Wallington, 07057 | Vivian Desbiens, Wallington, 07057 (201) 777-1031 |
| Washington Twp. | James Minaya, Ridgewood, 07450 | Florence Jancek, Westwood, 07675 (201) 666-8797 |
| Westwood Boro | James G. Sealy, Westwood, 07675 | Eugene F. Young, Westwood, 07675 (201) 664-7061 |
| Woodcliff Lake Boro | Wilbur Heinemeyer, Woodcliff Lake, 07675 | Dorothy B. Hillabrant, Woodcliff Lake 07675 (201) 391-4977 |
| Wood-Ridge Boro | Frank Porfido, Wood-Ridge, 07075 | Joseph A. Nuziale, Wood-Ridge, 07075 (201) 939-0202 |
| Wyckoff Twp. | Carolyn H. Landi, Wyckoff, 07481 | Raymond Rigg, Wyckoff, 07481 (201) 891-7000 |

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|--------------------------|--|---|
| Bass River Twp. | Cornelius Garrison, Port Republic (609) 296-1666 | Barbara J. Van Allen, New Gretna, 08224 (609) 296-1666 |
| Beverly City | John J. Centinaro, Beverly, 08010 | James Tunney, Beverly, 08010 (609) 387-0020 |
| Bordentown City | Donald Kosul, Trenton, 08629 | Elizabeth L. Mackinnon, Bordentown, 08505 (609) 298-0604 |
| Bordentown Twp. | William Tantum, Bordentown, 08505 | Elizabeth D. Thompson, Bordentown, 08505 (609) 298-2809 |
| | John Millman, Bordentown James Harvey, Bordentown | |
| Burlington City | Baird M. Applegate, Jr., Secretary, Burlington, 08016 (609) 386-0370 Hobart F. Stecher, Burlington Frank Fiorelli, Burlington | Joseph M. Wallace, Burlington, 08016 (609) 386-0316 |
| Burlington Twp. | Joseph A. Montalto, Burlington, 08016 | Mary Washington, Burlington, 08016 (609) 386-0505 |
| Chesterfield Twp. | James Harvey, Trenton, 08620 | Claudia Lange, Trenton, 08620 (609) 298-2315 |
| Cinnaminson Twp. | William Sharp, Cinnaminson, 08077 | Joan Nold, Cinnaminson, 08077 (609) 829-6000 |
| Delanco Twp. | James J. Queenan, Delanco, 08075 | Jane Queenan, Delanco, 08075 (609) 461-0561 |
| Delran Twp. | George J. Scimeca, Jr., Secretary, Delran, 08075 (609) 461-7734 August C. Leusner, Riverside | George Barton, Delran, 08075 (609) 461-7734 |
| Easthampton Twp. | Matthew S. Chudoba, Mount Holly, 08060 | Patricia Pinkus, Mt. Holly, 08060 (609) 267-5723 |
| Edgewater Park Twp. | Edward J. Burek, Beverly, 08010 | Charles Kloss, Edgewater Park, 07020 (609) 877-3838 |
| Evesham Twp. | Edward J. Bligh, Jr., Marlton, 08053 | Ethel H. Dove, Marlton, 08053 (609) 983-2914 |
| | George Atkins, Marlton | |
| Fieldsboro Boro | Walter G. Kosul, Trenton, 08610 | Evelyn Archer, Fieldsboro, 08505 (609) 298-0184 |
| Florence Twp. | Walter W. McDermott, Florence, 08518 | Harry Fauver, Jr., Florence, 08518 (609) 499-0259 |

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| Hainesport Twp. | William E. Birchall, Jr., Hainesport, 08036 (609) 267-2730 | Doris M. Platt, Hainesport, 08036 (609) 267-2730 |
| Lumberton Twp. | William E. Birchall, Jr., Lumberton, 08048 (609) 267-3217 | Harvey M. Sydnor, Lumberton, 08048 (609) 267-5961 |
| Mansfield Twp. | James Harvey, Trenton, 08620 (609) 298-0542 | Joan B. Slane, Columbus, 08022 (609) 298-4455 |
| Maple Shade Twp. | Charles J. Johnson, Maple Shade, 08052 (609) 779-9610 | Joseph C. Sheridan, Jr., Maple Shade, 08052 (609) 779-9610 |
| Medford Twp. | Henry W. Haines, Medford, 08055 (609) 654-2608 | Joan Allen, Medford, 08055 (609) 654-2608 |
| Medford Lakes Boro | William J. McQuillan, Jr., Medford Lakes 08055 (609) 654-8898 | John A. Weaver, Jr., Medford Lakes (609) 654-8898 |
| Moorestown Twp. | Burnham L. Hobbs, Jr., Moorestown, 08057 (609) 235-0912 | David E. Longacre, Moorestown, 08057 (609) 235-0912 |
| Mount Holly Twp. | George C. Thomulka, Mount Holly, 08060 (609) 267-0170 | Louise F. Wilcox, Mount Holly, 08060 (609) 267-0170 |
| Mount Laurel Twp. | Edward J. Burek, Mt. Laurel, 08054 (609) 234-0001 | Barbara Gngang, Mount Laurel, 08054 (609) 234-0001 |
| New Hanover Twp. | Donal B. Malloy, Cookstown, 08511 (609) 758-7172 | Mildred I. South, Cookstown, 08511 (609) 758-7172 |
| North Hanover Twp. | Jeannette Bowers, Wrightstown, 08562 (609) 723-2565 | Margaret B. Davis, Allentown, 08501 (609) 723-2565 |
| Palmyra Boro | William H. Evaul, Palmyra, 08065 (609) 829-6100 | William E. Marley, Palmyra, 08065 (609) 829-6100 |
| Pemberton Boro | James J. Noble, Mt. Holly, 08060 (609) 894-8222 | Theodore Thorn, Pemberton, 08068 (609) 894-8222 |
| Pemberton Twp. | Walter Kosul, New Lisbon, 08046 (609) 894-8201 | Mildred J. Speaker, New Lisbon, 08064 (609) 894-8201 |
| Riverside Twp. | Chester J. Jankowski, Secretary, Riverside, 08075, (609) 461-1460 Anthony F. Cicali, Riverside | Michael F. Chiaccio, Riverside, 08075 (609) 461-1460 |
| Riverton Boro | William H. Evaul, Palmyra, 08065 (609) 829-0120 | Anna May Whitelock, Riverton, 08077 (609) 829-0120 |
| Shamong Twp. | James J. Noble, Mount Holly, 08060 (609) 267-0413 | Louise Berger, Vincentown, 08088 (609) 268-9530 |
| Southampton Twp. | John Keller, Vincentown, 08088 (609) 859-3232 | Joan Westcott, Vincenton, 08088 (609) 859-3235 |
| Springfield Twp. | F. Remer Shivers, Bordentown, 08505 (609) 267-5987 | Frank A. Commercio, Bordentown, 08505 (609) 723-4848 |
| Tabernacle Twp. | James Noble, Mt. Holly, 08060 (609) 268-1479 | John R. Cox, Vincentown, 08088 (609) 268-0447 |
| Washington Twp. | Cornelius Garrison, Pt. Republic, 08241 (609) 965-3062 | William Walters, Egg Harbor, 08215 (609) 965-3062 |
| Westampton Twp. | James J. Noble, Mt. Holly, 08060 (609) 267-1891 | Franklin E. Hoke, Mt. Holly, 08060 (609) 267-1891 |
| Willingboro Twp. | William G. Skelly, Willingboro, 08046 (609) 877-2203 | Sadie L. Johnson, Willingboro, 08046 (609) 877-2204 or 877-2206 |
| Woodland Twp. | John Keller, Jr., Chatsworth, 08019 (609) 268-0664 | George Fleming, Browns Mills, 08015 (609) 726-1700 |
| Wrightstown Boro | William Tantum, Wrightstown, 08562 (609) 723-4450 | I. Haines Crowshaw, Wrightstown, 08562 (609) 723-4450 |

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|-------------------------|---|---|
| Audubon Boro | Ronald Aaronson, Runnemede, 08078 (609) 547-0710 | Rudolph K. Creyarfmiller, Jr., Audubon, 08106 (609) 547-0710 |
| Audubon Park Boro | Thomas F. Beal, Runnemede, 08078 (609) 547-5236 | Eileen Ledrich, Audubon Park, 08106 (609) 547-5236 |
| Barrington Boro | Stephen Kessler, Barrington, 08007 (609) 547-0706 | Thomas M. Redanauer, Barrington, 08007 (609) 547-0707 |
| Bellmawr Boro | Carmen R. Caprice, Sec., Bellmawr 08030 (609) 933-1313 Joseph Piduch, Bellmawr Andrew J. Doyle, Bellmawr | Charles J. Sauter, III, Bellmawr, 08031 (609) 933-1313 |

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| Berlin Boro | Richard H. Kelleher, Berlin, 08009 (609) 767-2999 or 767-0022 | Frances T. Cartwright, Berlin, 08009 (609) 767-0022 |
| Berlin Twp. | Albert Stack, Jr., West Berlin, 08091 (609) 767-4380 | Richard F. McCarthy, West Berlin, 08091 (609) 767-4380 |
| Brooklawn Boro | William M. Hunt, Sec., Brooklawn, 08030 (609) 456-0750 Herman J. vander Straeten, Brooklawn | George Damminger, Brooklawn, 08030 (609) 456-0750 |
| Camden City | Patrick T. Corbett, Camden, 08101 (609) 757-7000 | Thomas A. Quatrochi, Camden, 08101 (609) 757-7000 |
| Cherry Hill Twp. | Joseph Zerbo, Cherry Hill, 08034 (609) 665-6500 | John J. Zarrolli, Cherry Hill, 08101 (609) 665-2800 |
| Chesilhurst Boro | William T. Lamb, Lawnside, 08045 (609) 767-4135 | Robert B. Williams, Waterford, 08089 (609) 767-4135 |
| Clementon Boro | Charles A. Warrington, Sec., Clementon, 08021 (609) 783-0284 | Kathryn Stiles, Clementon, 08021 (609) 783-0294 |
| Collingswood Boro | Walter Young, Collingswood, 08108 (609) 854-0720 | F. Adelaide Spear, Collingswood, 08108 (609) 854-0720 |
| Gibbsboro Boro | Michael J. Sheridan, Gibbsboro, 08026 (609) 783-6655 | Marge Stoll, Gibbsboro, 08026 (609) 783-6655 |
| Gloucester City | William Hunt, Gloucester City, 08030 (609) 456-1250 | Francis J. Gorman, Gloucester City, 08030 (609) 456-1250 |
| Gloucester Twp. | Edward J. Tuszl, Blackwood, 08012 (609) 228-4000 Frank F. Simiriglia, Blackwood Gilbert V. Goble, Blackwood | Delores Joyce, Blackwood, 08012 (609) 228-4000 |
| Haddon Twp. | Albert C. Stack, Jr. Westmont, 08108 (609) 854-2727 | Ciara Milsted, Collingswood, 08108 (609) 854-2727 |
| Haddonfield Boro | Michael J. Sheridan, Haddonfield, 08033 (609) 429-4700 | Janet Betley, Haddonfield, 08033 (609) 429-4700 |
| Haddon Heights Boro | William Hunt, Haddon Heights, 08035 (609) 547-7164 | Kathryn M. Jones, Haddon Heights, 08035 (609) 547-7164 |
| Hi-Nella Boro | Albert C. Stack, Jr., Laurel Springs 08021 (609) 783-3721 | Earl W. Schilling, Hi-Nella, 08083 (609) 783-7068 |
| Laurel Springs Boro | Albert C. Stack, Jr., Laurel Springs 08021 (609) 784-1026 | Patricia A. McCunney, Laurel Springs, 08021 (609) 784-1026 |
| Lawnside Boro | Walter A. Baxter, Jr., Somerdale, 08083 (609) 547-4045 | Howard Brown, Lawnside, 08045 (609) 547-4045 |
| Lindenwold Boro | Michael J. Sheridan, Lindenwood, 08021 (609) 783-2582 | Kathleen Borek, Lindenwood, 08021 (609) 783-2582 |
| Magnolia Boro | Ronald G. Aaronson, Runnemede, 08078 (609) 783-1520 James L. Nack, Magnolia | Barbara B. Gorman, Magnolia, 08049 (609) 783-1520 |
| Merchantville Boro | A. Hobart Grant, Merchantville, 08109 (609) 662-2474 | Daniel P. Gotthold, Merchantville, 08109 (609) 662-2474 |
| Mt. Ephraim Boro | John J. McGraw, Sec., Haddonfield, 08033 (609) 931-1546 | Catherine Pepe, Mt. Ephraim, 08059 (609) 931-1546 |
| Oaklyn Boro | Anthony Leone, Sec., Oaklyn, 08107 (609) 858-2457 Peter V. Macine, Oaklyn Howard D. Summerfield, Oaklyn | Judy Dolce, Oaklyn, 08107 (609) 858-2457 |
| Pennsauken Twp. | William R. Buffington, Sec., Pennsauken 08110 (609) 665-1000 | Harold Roesler, Pennsauken, 08110 (609) 665-1000 |
| Pine Hill Boro | Michael J. Sheridan, Pine Hill, 08021 (609) 783-0374 | Mildred Mayer, Pine Hill, 08021 (609) 783-9020 |
| Pine Valley Boro | Edward F. Magee, Jr., Clementon, 08021 (609) 783-3000 | Robert W. Mather, Clementon, 08021 (609) 783-0374 |
| Runnemede Boro | Ronald G. Aaronson, Sec., Runnemede 08078 (609) 939-4437 John H. Keiluhn, Runnemede | David J. Watson, Runnemede, 08078 (609) 939-5161 |
| Somerdale Boro | Walter A. Baxter, Jr., Somerdale, 08083 (609) 783-6320 | Elizabeth J. Caswell, Somerdale, 08083 (609) 783-6320 |
| Stratford Boro | Harvey E. Duus, Stratford, 08084 (609) 783-0600 | Donald Carlson, Stratford, 08084 (609) 783-0600 |
| Tavistock Boro | Thomas M. Redanauer, Barrington, 08007 (609) 429-1878 | Thomas M. Redanauer, Barrington, 08007 (609) 429-1878 |

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| Voorhees Twp. | Michael C. Kane, Voorhees, 08043 (609) 429-7757 | Florence E. Brady, Voorhees, 08043 (609) 429-7762 |
| Waterford Twp. | Albert Stack, Sec., Atco, 08004 (609) 767-0360 | Leah Wilhelm, Atco, 08004 (609) 767-0295 |
| Winslow Twp. | Stephen Kessler, Sec., Hammonton, 08037 (609) 567-0700 Neil N. Pastore, Elm | Charles A. Mauriello, Braddock, 08037 (609) 567-0700 |
| Woodlynne Boro | Bruce Coyle, Woodlynne, 08107 (609) 962-8300 | Curtis Meyers, Woodlynne, 08107 (609) 962-8300 |

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

| TAXING DISTRICT | ASSESSORS—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---------------------------|---|--|
| Avalon Boro | Sylvester Bonelli, Avalon, 08202 (609) 967-8200 | Betty E. Crews, Avalon, 08202 (609) 967-8200 |
| Cape May City | John T. Dollinger, Cape May, 08204 (609) 884-8411 | Helen Lois Smith, Cape May, 08204 (609) 884-8411 |
| Cape May Point Boro | Sandra J. Sharpley, Cape May Point, 08212 (609) 886-2005 | Evelyn Marcotte, Cape May Point, 08212 (609) 884-5603 |
| Dennis Twp. | W. Walter Robinson, Dennisville, 08214 (609) 861-3021 | J. Loren Swagler, Dennisville, 08214 (609) 861-3021 or 861-5122 |
| Lower Twp. | Sandra J. Sharpley, Villas, 08251 (609) 886-2005 | Joan Douglass, Villas, 08251 (609) 886-2005 |
| Middle Twp. | Robert P. Hand, Cape May Court House, 08210 (609) 465-4434 | Annie Watson, Cape May Court House, 08210 (609) 465-7191 |
| North Wildwood City | Frank C. Nelson, Jr., North Wildwood, 08260 (609) 522-1041 | Albert E. Tarbotton, Jr., N. Wildwood, 08260 (609) 522-2049 |
| Ocean City | James E. Andrea, Ocean City, 08226 (609) 399-6111 | Charles Camp, Ocean City, 08226 (609) 399-6111 |
| Sea Isle City | John J. Newman, Sea Isle City, 08243 (609) 263-2500 | Verna Lynch, Sea Isle City, 08243 (609) 263-4461 |
| Stone Harbor Boro | Edwin F. Pain, Stone Harbor, 08247 (609) 368-5102 | Joan Hutchinson, Stone Harbor, 08247 (609) 368-5102 |
| Upper Twp. | Vacancy, Tuckahoe, 08250 (609) 628-2384 | Muriel Wimberg, Tuckahoe, 08250 (609) 628-2384 |
| West Cape May Boro | Frank C. Nelson, Jr., W. Cape May, 08204 (609) 884-2727 | Clinton Van Berry, W. Cape May, 08204 (609) 884-2726 |
| West Wildwood Boro | Robert E. Merkel, West Wildwood, 08260 (609) 522-4845 | Dorothy Tomlin, W. Wildwood, 08260 (609) 522-4845 |
| Wildwood City | Andre P. Souchak, Wildwood, 08260 (609) 522-2444 | Dominick Longobardi, Wildwood, 08260 (609) 522-2444 |
| Wildwood Crest Boro | Andre P. Souchak, Wildwood Crest, 08260 (609) 522-7788 | Dorothy Unruh, Wildwood Crest, 08260 (609) 522-7729 |
| Woodbine Boro | John J. Newman, Woodbine, 08270 (609) 861-2153 | Beatrice M. Eisenberg, Woodbine, 08240 (609) 861-2153 or 861-2152 |

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|----------------------|---|---|
| Bridgeton City | Mary DiMatteo, Bridgeton, 08302 (609) 455-3230 | Jean S. Whyte, Bridgeton, 08302 (609) 455-3230 |
| Commercial Twp. | Joseph Perella, Port Norris, 08349 (609) 785-1111 | Grace R. Robinson, Port Norris, 08349 (609) 785-1111 |
| Deerfield Twp. | Joseph F. Crispo, Bridgeton, 08302 (609) 451-3200 | Joseph Pipitone, Rosenhayn, 08352 (609) 451-3200 |
| Downe Twp. | Wayne Mounts, Dividing Creek, 08315 (609) 785-0739 | Anna Saulin, Newport, 08345 (609) 447-3153 |
| Fairfield Twp. | Franklin Atkinson, Fairton, 08320 (609) 451-9284 | Julia D. Gates, Fairton, 08320 (609) 451-9284 |
| Greenwich Twp. | Franklin Atkinson, Bridgeton, 08302 (609) 451-3588 | Laura Mae Doughty, Greenwich, 08323 (609) 451-2314 |
| Hopewell Twp. | Franklin Atkinson, Bridgeton, 08302 (609) 455-4330 | Bruce Ricards, Bridgeton, 08302 (609) 451-1230 |
| Lawrence Twp. | Meihale S. Lascarides, Millville, 08332 (609) 447-4554 | William Patitucci, Cedarville, 08311 (609) 447-3223 |

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| Maruice River Twp. | Edward Carlisle, Heisterville, 08324 (609) 785-0422 | Edwin F. Tomlin, Dorchester, 08327 (609) 785-1120 |
| Millville City | Lewis F. Clark, Sr., Millville, 08332 (609) 825-7000 | Lewis Thompson, Millville, 08332 (609) 825-7000 |
| Shiloh Boro | Daniel W. Davis, Shiloh, 08353 (609) 451-7724 | Ruth Davis, Shiloh, 08353 (609) 451-7724 |
| Stow Creek Twp. | B. Frank Harris, Bridgeton, 08302 (609) 451-8365 | David G. Russell, Bridgeton, 08302 (609) 455-5424 |
| Upper Deerfield Twp. | George Taylor, Jr., Seabrook, 08302 (609) 451-3811 | Clair H. Miller, Jr., Seabrook, 08302 (609) 451-3811 |
| Vineland City | Stephen C. Nothnick, Vineland, 08360 (609) 691-3000 | Alan Bernardini, Vineland, 08360 (609) 691-3000 |

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|--------------------------------|---|--|
| Belleville Town | Peter A. Torre, Belleville, 07109 (201) 759-9100 | Stephen N. Vogel, Jr., Belleville, 07109 (201) 759-9100 |
| Bloomfield Town | Francis X. Murray, Bloomfield, 07003 (201) 743-4400 Ext 7 & 8 | Victor A. Patti, Bloomfield, 07003 (201) 743-4400 Ext. 7 & 8 |
| Caldwell Boro | Donald J. Sherman, Caldwell, 07006 (201) 226-6100 | George Kaplan, Caldwell, 07006 (201) 226-6100 |
| Cedar Grove Twp. | Robert Johnson, Jr., Cedar Grove, 07009 (201) 239-1410 | Jean L. Ryan, Cedar Grove, 07009 (201) 239-1410 |
| East Orange City | Victor A. Hartsfield, Sr., E. Orange, 07019 (201) 266-5105 | James R. Oates, E. Orange, 07019 (201) 266-5130 |
| Essex Fells Boro | Donald J. Sherman, Caldwell, 07006 (201) 226-6100 | Marie B. Addis, Essex Fells, 07021 (201) 226-3400 |
| Fairfield Boro | Charles G. Schmitz, Fairfield, 07006 (201) 227-0580 | Victoria Nigro, Fairfield, 07006 (201) 227-0580 |
| Glen Ridge Boro | Robert Ebert, Glen Ridge, 07028 (201) 748-8400 | Stephen C. Berry, Glen Ridge, 07028 (201) 748-8400 |
| Irvington Town | James Gibbs, Irvington, 07111 (201) 372-2100 | Richard Hildebrand, Irvington, 07111 (201) 372-2100 |
| Livingston Twp. | Richard J. Sheola, Livingston, 07039 (201) 992-5000 | Lawrence R. Traver, Livingston, 07039 (201) 992-5000 |
| Maplewood Twp. | Harold H. Liebeskind, Maplewood, 07039 (201) 762-8120 | Joseph W. Bonin, Maplewood, 07040 (201) 762-8120 |
| Millburn Twp. | John J. Murray, Millburn, 07041 (201) 376-2030 | Gerald A. Vitarello, Millburn, 07041 (201) 376-2030 |
| Montclair Town | Jean Caradonna, Montclair, 07042 (201) 744-1400 Ext. 838 | Luisa Castillo, Montclair, 07042 (201) 744-1400 Ext. 823 or 824 |
| Newark City | Joseph Frisina, Newark, 07102 (201) 733-3952 | Kenneth A. Joseph, Newark, 07102 (201) 733-8098 |
| North Caldwell Boro | Charles G. Schmitz, N. Caldwell, 07006 (201) 228-4444 | Frances I. Lucchino, N. Caldwell, 07006 (201) 228-4444 |
| Nutley Town | Joseph F. Reilley, Nutley, 07110 (201) 667-2800 | Eunice P. Drake, Nutley, 07110 (201) 667-2800 |
| Orange City | John J. Cuccolo, Orange, 07050 (201) 266-4013 | Eleanor Hayes, Orange, 07050 (201) 266-4018 |
| Roseland Boro | Robert J. Johnson, Jr, Roseland, 07068 (201) 226-8080 | Robert D. Bosworth, Roseland, 07068 (201) 226-8080 |
| South Orange Village Twp. | Edward T. Coll, S. Orange, 07079 (201) 762-6000 | Anne K. Smith, South Orange, 07079 (201) 762-6111 |
| Verona Boro | Robert Ebert, Verona, 07044 (201) 239-3805 | Dorothy M. Trimmer, Verona, 07044 (201) 239-5291 |
| West Caldwell Boro | Ralph W. Todd, Sec., W. Caldwell, 07006 (201) 226-2300 Henry A. Wefferling, Jr., West Caldwell Franklin P. Walton, West Caldwell | Donald E. West, W. Caldwell, 07006 (201) 226-2300 |
| West Orange Town | Joseph Scaturro, Jr., W. Orange, 07052 (201) 325-4060 | Joseph G. Antonucci, West Orange, 07052 (201) 325-4077 |

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|----------------------------|---|--|
| Clayton Boro | Joseph A. Crane, Sec., Clayton, 08312 (609) 881-2882 Robert Checchia, Clayton | Alice Anton, Clayton, 08312 (609) 881-2882 |
| Deptford Twp. | Joseph A. Crane, Deptford, 08096 (609) 845-5300 | Joyce Michaels, Deptford, 08096 (609) 845-5300 |
| East Greenwich Twp. | John F. D'Andrea, Clarksboro, 08020 (609) 423-3166 | Ester C. Hammond, Mickleton, 08056 (609) 423-0606 |
| Elk Twp. | Charles Schimp, Sec., Monroeville, 08343 (609) 881-6525 John J. Miller, Monroeville | Louise N. Ziennker, Mullica Hill, 08062 (609) 478-2254 |
| Franklin Twp. | George Tice, Sr., Woodbury Heights, 08097 (609) 694-1234 John W. Keuler, Jr., Franklinville | Alex Clemick, Franklinville, 08322 (609) 694-1234 |
| Glassboro Boro | Joseph M. Sivel, Sec., Glassboro, 08028 (609) 881-0292 Paul S. Adams, Pitman Francis M. Flynn, Jr., Glassboro | Florence E. Kline, Glassboro, 08028 (609) 881-9230 |
| Greenwich Twp. | Frank P. Leone, Gibbstown, 08027 (609) 423-6404 | Mildred Flagg, Gibbstown, 08027 (609) 423-6404 |
| Harrison Twp. | Kenneth T. Stretch, Mullica Hill, 08062 (609) 478-4111 | Harold A. Nichol, Mullica Hill, 08062 (609) 478-4111 |
| Logan Twp. | Horace J. Spoto, Bridgeport, 08014 (609) 467-2323 | Esther Sluarski, Bridgeport, 08014 (609) 467-3606 |
| Mantua Twp. | Donald C. Rannels, Sewell, 08080 (609) 468-1500 | Marie Hires, Mantua, 08051 (609) 468-1500 |
| Monroe Twp. | Bruce B. Coyle, Williamstown, 08094 (609) 629-9251 | Catherine Glassmire, Williamstown, 08094 (609) 629-9251 |
| National Park Boro | James H. Jones, National Park, 08063 (609) 845-3891 | Anna M. Cianci, National Park, 08063 (609) 845-3891 |
| Newfield Boro | Michael Jones, Newfield, 08344 (609) 697-1100 Stephen Nothnick, Vineland | Ruth Moynihan, Newfield, 08344 (609) 697-1100 |
| Paulsboro Boro | Franklin T. Price, Sec., Paulsboro 08066 (609) 423-1500 Alicia L. Melson, Paulsboro James B. Milliken, Paulsboro | Esther Salvatore, Paulsboro, 08066 (609) 423-1500 |
| Pitman Boro | E. Chris Kloss, Sec., Pitman, 08071 (609) 589-3522 Ronald J. Fijalkowski, Pitman | George D. Michael, Pitman, 08071 (609) 589-3522 |
| South Harrison Twp. | W. Kirk Horner, Harrisonville, 08039 (609) 769-2880 | William C. Pettit, Harrisonville, 08039 (609)769-3424 |
| Swedesboro Boro | John D'Andrea, Swedesboro, 08085 (609) 467-2840 | Lura M. Conner, Swedesboro, 08085 (609) 467-2840 |
| Washington Twp. | William E. Keyser, Turnersville, 08012 (609) 589-0535 Victoria Riddle, Turnersville | Franklin G. Atkinson, Blackwood, 08012 (609) 589-0538 |
| Wenonah Boro | James Danser, Sec., Wenonah, 08090 (609) 468-5228 Philip J. Schuler, Wenonah Daniel T. Bossert, Wenonah | Alberta Sargent, Wenonah, 08090 (609) 468-5228 |
| West Deptford Twp. | H. Adelbert Moore, Jr., Thorofare, 08096 (609) 845-4004 | Margaret D. Finan, Thorofare, 08086 (609) 845-4004 |
| Westville Boro | William M. Hunt, Brooklawn, 08090 (609) 456-0030 | Janice Stanley, Westville, 08093 (609) 756-0030 |
| Woodbury City | Horace Spoto, Woodbury, 08096 (609) 845-1300 | David J. Phillips, Woodbury, 08096 (609) 845-1300 |
| Woodbury Heights Boro | John W. Keuler, Sr., Sec. Woodbury Heights, 08097 (609) 848-2832 Frank J. Rizzo, Jr., Woodbury Heights George Tice, Sr., Woodbury Heights | Francis J. Gaudet, Woodbury Heights, 08097 (609) 848-2832 |
| Woolwich Twp. | William T. Schoener, Swedesboro, 08085 (609) 467-9808 | Mary C. Folker, Swedesboro, 08085 (609) 467-1151 |

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|--------------------------|--|---|
| Bayonne City | Myron H. Solonyka, Bayonne, 07002 (201) 858-6048 | Francis J. Katusa, Bayonne, 07002 (201) 858-6054 |
| East Newark Boro | Henry Michaliszyn, East Newark, 07029 (201) 481-2902 | Stanley L. Rimgail, East Newark, 07029 (201) 481-2902 |
| Guttenberg Town | James C. Terhune, Secaucus, 07094 (201) 868-2516 | Caroline H. Amiage, Guttenburg, 07093 (201) 868-3304 |
| Harrison Town | Albert Cifelli, Harrison, 07029 (201) 482-1180 | Anthony J. Cicchino, Harrison, 07029 (201) 483-7329 |
| Hoboken City | Frank Bucino, Hoboken, 07030 (201) 420-2024 Andrew P. McGuire, Hoboken Woodrow S. Monte, Hoboken | Frank Bartletta, Hoboken, 07030 (201) 420-2033 |
| Jersey City | Margaret Jeffers, Jersey City, 07302 (201) 547-5129 | Ronald Ischke, Jersey City, 07302 (201) 547-5120 |
| Kearny Town | Charles B. Hand, Kearny, 07032 (201) 991-2700 | Charles Connolly, Kearny, 07032 (201) 991-2700 |
| North Bergen Twp. | Paul R. Sadlon, North Bergen, 07047 (201) 863-8500 | Linda Weismann, North Bergen, 07047 (201) 863-8500 |
| Secaucus Town | James C. Terhune, Secaucus, 07094 (201) 330-2030 | Albert G. Bartolozzi, Secaucus, 07094 (201) 330-2020 |
| Union City | Hugh A. McGuire, Jr., Union City, 07087 (201) 348-5700 Mario DeLuca, Union City | Rose Greene, Union City, 07087 (201) 348-5714 |
| Weehawken Twp. | Paul R. Sadlon, Weehawken, 07087 (201) 865-7394 | Joseph Fredericks, Weehawken, 07087 (201) 867-2026 |
| West New York Town | Irwin Sabin, West New York, 07093 (201) 861-7000 John P. Campbell, West New York Wilbur Heinemeyer, West New York | Bernard J. McDonald, West New York, 07093 (201) 861-7000 |

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|-------------------------|--|--|
| Alexandria Twp. | Curtis H. Schick, Little York, 08834 (201) 996-2855 | Elsie H. Tigar, Milford, 08848 (201) 996-2702 |
| Bethlehem Twp. | Adolphus L. Busch, Hampton, 08827 (201) 735-2228 | Eloise Hagaman, Asbury, 08802 (201) 735-4107 |
| Bloomsbury Boro | Alma Papis, Flemington, 08822 (201) 782-4459 | Judy Holmberg, Bloomsbury, 08804 (201) 479-4924 |
| Califon Boro | Vincent J. Maguire, Annandale, 08801 (201) 735-5242 | Joseph L. Inguaggiato, Califon, 07830 (201) 832-2091 |
| Clinton Town | Marcia S. Zujkowski, North Plainfield, 07063 (201) 753-8000 Ext. 41 | Elaine Langan, Clinton, 08809 (201) 735-8616 |
| Clinton Twp. | Vincent J. Maguire, Annandale, 08801 (201) 735-5242 | Jacqueline Vosselman, Annandale, 08801 (201) 735-5242 |
| Delaware Twp. | Leland P. Harbourt, Jr., Sergeantsville, 08557 (609) 397-3240 | Agnes Higgins, Sergeantsville, 08557 (609) 397-3240 |
| East Amwell Twp. | C. Gilbert Blatchley, Hopewell, 08525 (201) 782-8536 | Beatrice Aten, Ringoes, 08551 (201) 782-5209 |
| Flemington Boro | William Brewer, Flemington, 08822 (201) 782-8840 | Florence Miller, Flemington, 08822 (201) 782-8840 |
| Franklin Twp. | Robert W. Schmid, Pittstown, 08867 (201) 735-4283 | Shirley H. Peterson, Flemington, 08822 (201) 782-3574 |
| Frenchtown Boro | Charles G. Thorne, Annandale, 08801 (201) 735-8635 | Virginia Atheras, Frenchtown, 08825 (201) 996-4524 |
| Glen Gardner Boro | Robert McN. Vance, Somerville, 08876 (201) 526-1226 | Barbara Poole, Glen Gardner, 08826 (201) 537-2527 |
| Hampton Boro | Robert McN. Vance, Somerville, 08876 (201) 526-1226 | Robert C. Smith, Hampton, 08827 (201) 537-2272 |
| High Bridge Boro | Frank Jones, High Bridge, 08829 (201) 735-7047 | Deborah Giordano, High Bridge, 08829 (201) 658-6170 |
| Holland Twp. | Paul Frank Dzavik, Milford, 08848 (201) 995-4830 | William F. Case, Milford, 08848 (201) 995-2047 |

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| Kingwood Twp. | Larry Melamed, Trenton, 08619 (609) 996-4276 | Margaret Augustine, Frenchtown, 08825 (201) 996-4276 |
| Lambertville City | Eli Serlenga, Lambertville, 08530 (609) 397-2337 | Mary E. Sheridan, Lambertville, 08530 (609) 397-0110 |
| Lebanon Boro | Richard R. Samms, Lebanon, 08833 (201) 236-2820 | Robert F. Hagan, Sr., Lebanon, 08833 (201) 236-2342 |
| Lebanon Twp. | Carole Hoffman, Glen Gardner, 08826 (201) 537-2180 | Pauline B. Smith, Glen Gardner, 08826 (201) 638-8525 |
| Milford Boro | Charles G. Thorne, Milford, 08848 (201) 995-4323 | Mrs. William Bailey, Milford, 08848 (201) 995-2760 |
| Raritan Twp. | William A. Brewer, Flemington, 08822 (201) 782-2919 | John E. Tine, Jr., Flemington, 08822 (201) 782-2919 |
| Readington Twp. | Norman A. Stevens, Whitehouse Station, 08889 (201) 534-9715 | Bertal Wink, Whitehouse Station, 08889 (201) 534-4051 |
| Stockton Boro | Vincent J. Maguire, Annandale, 08801 (201) 735-5242 | Charles J. Soriero, Jr., Stockton, (609) 397-2051 |
| Tewksbury Twp. | Henry H. Barlow, Califon, 07830 (201) 439-2205 | Catherine Park, Califon, 07830 (201) 832-5161 |
| Union Twp. | Vincent J. Maguire, Annandale, 08801 (201) 735-5242 | Robert J. Gyuro, Pittstown, 08867 (201) 735-9110 |
| West Amwell Twp. | Eli Serlenga, Lambertville, 08530 (609) 397-2337 | Mildred E. Lambert, Lambertville, 08530 (609) 397-2054 |

ASSESSORS AND COLLECTORS IN MERCER COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|------------------------|--|---|
| East Windsor Twp. | Edward C. Noller, E. Windsor, 08520 (609) 443-4000 | Dolores A. Bell, E. Windsor, 08520 (609) 443-4000 |
| Ewing Twp. | John Elder, Prin. Assessing Clerk, 08618 (609) 883-2900 Charles Drotar, Jr., Chairman, Trenton Sebastian R. Fraulino, Trenton H. Edward Klenk, Trenton | Blacey M. Cammarata, Trenton, 08618 (609) 883-2900 |
| Hamilton Twp. | H. Randolph Brokaw, Trenton, 08650 (609) 890-3557 | Mary Cook, Trenton, 08650 (609) 890-3546 |
| Hightstown Boro | Robert E. Ohie, Hightstown, 08520 (609) 448-1080 | Edith V. Erving, Hightstown, 08520 (609) 448-1080 |
| Hopewell Boro | Christopher Fuges, Hopewell, 08525 (609) 466-0965 | Alice M. Lowe, Hopewell, 08525 (609) 466-0965 |
| Hopewell Twp. | Martin M. Guhl, Titusville, 08560 (609) 737-0607 | Mildred H. Geruc, Titusville, 08560 (609) 737-0630 |
| Lawrence Twp. | William H. Hough, Lawrenceville, 08648 (609) 896-9400 Ext. 33 | Thomas R. Kalisch, Lawrenceville, 08648 (609) 896-9400 Ext. 19 |
| Pennington Boro | William C. Rockel, Pennington, 08534 (609) 737-0276 | Sharon Szalontay, Pennington, 08534 (609) 737-0276 |
| Princeton Boro | Stuart Robson, Jr., Princeton, 08540 (609) 924-3439 | Helen M. Bess, Princeton, 08540 (609) 924-3439 |
| Princeton Twp. | Stuart Robson, Jr., Princeton, 08540 (609) 924-1058 | Theodore H. Kennedy, Princeton, 08540 (609) 924-1058 |
| Trenton City | Joseph T. Kucinski, Trenton, 08608 (609) 989-3083 | Vacancy, Trenton, 08608 (609) 989-3070 |
| Washington Twp. | E. Lee Jones, Robbinsville, 08691 (609) 259-7082 | Marjorie M. Tindall, Windsor, 08561 (609) 448-3042 |
| West Windsor Twp. | Steven H. Benner, Princeton Junction, 08550 (609) 799-2400 | Margaret Northrop, Princeton Junction, 08550 (609) 799-2400 |

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---------------------|--|---|
| Carteret Boro | Vacancy....., Carteret, 07008 (201) 541-7822 | Monroe Schneckendorf, Carteret, 07008 (201) 541-7814 |
| Cranbury Twp. | Robert S. Barlow, Jr., Sec., Cranbury, 08512 (609) 395-0544 Asa Mowery, Cranbury Richard M. Scott, Cranbury | Kathryn M. Hansen, Cranbury, 08512 (609) 395-0760 |

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| Dunellen Boro | Anthony Frazanno, Dunellen, 08812 (201) 968-3033 | Mrs. K.S. Gangemi, Dunellen, 08812 (201) 968-1226 |
| East Brunswick Twp. | William T. Bailey, East Brunswick, 08816 (201) 254-4600 | Irene Wolff, East Brunswick, 08816 (201) 254-4600 |
| Edison Twp. | John W. Mooney, Nixon, 08817 (201) 287-0900 | Gary M. Farinich, Edison, 08817 (201) 287-0900 |
| Helmetta Boro | Edward Heindel, Jamesburg, 08831 (201) 521-0386 | Margaret J. Wilson, Helmetta, 08828 |
| Highland Park Boro | J. Howard Kolb, Highland Park, 08904 (201) 572-3400 | George J. Katz, Highland Park, 08904 (201) 572-3400 |
| Jamesburg Boro | Carmen C. Pirre, Jamesburg, 08831 (201) 521-2222 | Frank J. Jawidzik, Jamesburg, 08831 (201) 521-2222 |
| Metuchen Boro | Kathy Hayes, Metuchen, 08840 (201) 549-3600 | Eleanor Brenan, Metuchen, 08840 (201) 549-3600 |
| Middlesex Boro | Francis T. Zupko, Middlesex, 08846 (201) 356-7400 | John Ross, Middlesex, 08846 (201) 356-7400 |
| Milltown Boro | Harry Bolotin, Milltown, 08850 (201) 828-2100 | Mary Rademaker, Milltown, 08850 (201) 828-2100 |
| Monroe Twp. | Thomas R. Lawrence, Jamesburg, 08831 (609) 655-0464 | Josephine Rosnick, Jamesburg, 08831 (609) 655-0464 |
| New Brunswick City | Louis Schick, New Brunswick, 08901 (201) 745-5011 | Elizabeth E. Barry, New Brunswick, 08901 (201) 745-5030 |
| North Brunswick Twp. | Susan Supak, North Brunswick, 08902 (201) 247-0922 | Bernice M. Echert, North Brunswick, 08902 (201) 247-0922 |
| Old Bridge Twp. | Courtney Powell, Old Bridge, 08857 (201) 721-5500 | Claire Viafora, Old Bridge, 08857 (201) 721-5600 |
| Perth Amboy City | James G. Goumas, Perth Amboy, 08861 (201) 826-0290 | Marina La Pira, Perth Amboy, 08861 (201) 826-2067 |
| Piscataway Twp. | Joan Dambach, Sec., Piscataway, 08854 (201) 981-0800 Thomas Boyle, Dunellen John Redmond, Piscataway | Edward Wanzie, Piscataway, 08854 (201) 981-0800 |
| Plainsboro Twp. | Robert Barlow, Plainsboro, 08512 (609) 499-0909 | Philip Rodefelf, Plainsboro, 08536 (609) 981-0800 |
| Sayreville Boro | John H. Kolb, Sayreville, 08872 (201) 257-3200 | James P. Dolan, Sayreville, 08872 (201) 257-3200 |
| South Amboy City | Charles Monica, South Amboy, 08879 (201) 721-0964 | Kathleen Prusakowski, South Amboy, 08879 (201) 721-0106 |
| South Brunswick Twp. | Eli Serlenga, Monmouth Junction, 08852 (201) 329-4000 | Joseph E. Rauch, Monmouth Junction, 08852 (201) 329-8122 |
| South Plainfield Boro | Gary Toth, South Plainfield, 07080 (201) 754-9000 | Charles O. Hauss, South Plainfield, 07080 (201) 754-9000 |
| South River Boro | Carl J. Alongi, Jr., South River, 08882 (201) 257-1209 | John J. Wornowicz, South River, 08882 (201) 238-3930 |
| Spotswood Boro | Susan Supak, Spotswood, 08884 (201) 251-2068 | Jean Gretch, Spotswood, 08884 (201) 251-2346 |
| Woodbridge Twp. | John Redmond, Woodbridge, 07095 (201) 634-4500 | Harold F. Mullin, Woodbridge, 07095 (201) 634-4500 |

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|-------------------------------|---|---|
| Aberdeen Twp. | Allen V. Trauben, Aberdeen, 07747 (201) 583-4200 | Pauline K. Behr, Aberdeen, 07747 (201) 583-4200 |
| Allenhurst Boro | Benjamin P. Lissner, Jr., Deal, 07711 (201) 531-2757 | Donald E. Haight, Allenhurst, 07711 (201) 531-2757 |
| Allentown Boro | E. Lee Jones, Allentown, 08501 (609) 259-3151 | H. Marie Mika, Allentown, 08501 (609) 259-3151 |
| Asbury Park City | Samuel Befarah, Jr., Asbury Park, 07712 (201) 775-2100 | Helen Pride, Asbury Park, 07712 (201) 775-2100 |
| Atlantic Highlands Boro | William J. Griffin, Atlantic Highlands, 07716 (201) 291-1445 | Joan A. Smith, Atlantic Highlands 07716 (201) 291-3297 |
| Avon-by-the-Sea-Boro | Charles Bramhall, Avon, 07717 (201) 774-0871 | Judith A. Bramhall, Avon, 07717 (201) 774-0871 |

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| Belmar Boro | William A. Burkhardt, Belmar, 07719 (201) 681-3893 | Donald F. Matthew, Belmar, 07719 (201) 681-1176 |
| Bradley Beach Boro | Charles Bramhall, Avon-by-the-Sea, 07717 (201) 774-3904 | Susan Farry, Bradley Beach, 07720 (201) 774-3904 |
| Brielle Boro | William A. Burkhardt, Brielle, 08730 (201) 528-6262 | Ruth Zimmer, Brielle, 08730 (201) 528-6262 |
| Colts Neck Twp. | Bernard J. Marx, Colts Neck, 07722 (201) 462-5470 | Caroline McCoy, Colts Neck, 07722 (201) 462-5470 |
| Deal Boro | Benjamin P. Lissner, Jr., Deal 07723 (201) 531-1454 | Margaret Mazza, Deal, 07723 (201) 531-0319 |
| Eatontown Boro | Myron Kozicky, Eatontown, 07724 (201) 542-2811 | Martha LaBrecque, Eatontown, 07724 (201) 542-0096 |
| Englishtown Boro | Anthony Arbach, Englishtown, 07726 (201) 446-9235 | Edna L. Hamilton, Englishtown, 07726 (201) 446-9235 |
| Fair Haven Boro | Bernard J. Marx, Fair Haven, 07701 (201) 741-0891 | Dale Connor, Fair Haven, 07701 (201) 741-0891 |
| Farmingdale Boro | Gladys P. Ascough, Farmingdale, 07727 (201) 364-8100 | Marguerite Cusson, Farmingdale, 07727 (201) 938-5561 |
| Freehold Boro | Fred Quinn, Freehold, 07728 (201) 462-1410 | Edward M. Lewis, Freehold, 07728 (201) 462-1410 |
| Freehold Twp. | Nancy A. Queeney, Freehold, 07728 (201) 462-7902 | Robert N. Ferrell, Freehold, 07728 (201) 462-7902 |
| Hazlet Twp. | Robert E. Smith, Hazlet, 07730 (201) 264-1700 | Ralph Ruocco, Hazlet, 07730 (201) 264-1700 |
| Highlands Boro | Albert Emery, Highlands, 07732 (201) 872-1519 | Herbert W. Hartsgrrove, Highland, 07732 (201) 872-1516 |
| Holmdel Twp. | Vincent M. Pomarico, Holmdel, 07733 (201) 946-8197 | Shirley S. Cox, Holmdell, 07733 (201) 946-4455 |
| Howell Twp. | Gladys P. Ascough, Howell, 07731 (201) 938-4500 | Hedda Bardalow, Howell, 07731 (201) 938-4500 |
| Interlaken Boro | F. Leroy Garrabrant, Jr., Interlaken, 07712 (201) 531-3688 | Anne F. Navin, Interlaken, 07712 (201) 531-3688 |
| Keansburg Boro | Allen V. Trauben, Keansburg, 07734 (201) 787-0215 Ext. 35 | Annette Morrison, Keansburg, 07734 (201) 787-0215 |
| Keyport Boro | Courtney Powell, Old Bridge, 08857 (201) 739-3900 Allen V. Trauben, Chm., Keyport Barbara Clark, Keyport | Pauline Redmond, Keyport, 07735 (201) 264-0773 |
| Little Silver Boro | Bernard J. Marx, Little Silver, 07739 (201) 842-2400 | Catherine C. Wright, Little Silver, 07739 (201) 842-2400 |
| Loch Arbour Village | Benjamin P. Lissner, Deal, 07723 (201) 531-4740 | Helen Pines, Loch Arbour, 07711 (201) 531-4740 |
| Long Branch City | Carl J. Alongi, Jr., Long Branch, 07740 (201) 222-7000 | Edward Mazzaco, Long branch, 07740 (201) 222-7000 Ext. 26 |
| Manalapan Twp. | Theresa R. Enright, Tennent, 07763 (201) 446-3200 | A. Jim Sadowsky, Tennent, 07753 (201) 446-3200 |
| Manasquan Boro | William A. Burkhardt, Manasquan, 08736 (201) 223-0544 | Charles E. Patterson, Manasquan, 08736 (201) 223-0544 |
| Marlboro Twp. | Joseph LaMura, Jr., Marlboro, 07746 (201) 536-0200 | Shirley Giaquento, Marlboro, 07746 (201) 536-0200 |
| Matawan Boro | Allen V. Trauben, Matawan, 07747 (201) 566-3950 | Mary M. Geran, Matawan, 07747 (201) 566-3899 |
| Middletown Twp. | Thomas Phillips, Middletown, 07748 (201) 671-3100 | Herbert E. Bradshaw, Middletown, 07748 (201) 671-1919 |
| Millstone Twp. | Lawrence Marzocca, Clarksburg, 08510 (609) 259-2650 | David H. Baird, Englishtown, 07726 (609) 259-2650 |
| Monmouth Beach Boro | Roy H. Olsen, Monmouth Beach, 07750 (201) 229-2204 | Louis P. Sodano, Monmouth Beach, 07750 (201) 229-2204 |
| Neptune Twp. | William C. Hogan, Neptune, 07753 (201) 988-5200 | James T. Burke, Neptune, 07753 (201) 988-5200 |
| Neptune City | F. Leroy Garrabrant, Jr., Neptune, 07753 (201) 776-7224 | Mildred M. Adams, Neptune, 07753 (201) 776-7224 |
| Ocean Twp. | Alba Dello, Oakhurst, 07755 (201) 531-5000 | Martin L. Bailey, Oakhurst, 07755 (201) 531-5000 |

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| Oceanport Boro | Ernest G. Hoffman, Sec., Oceanport, 07757 | Ida M. Lancaster, Oceanport, 07757 (201) 222-8221 |
| | Frank A. Anfuso, Oceanport George F. Barrett, Oceanport, | |
| Red Bank Boro | A. Fred Maffeo, Red Bank, 07701 | Albert T. MacDonald, Red Bank, 07701 (201) 747-5200 |
| Roosevelt Boro | Michael L. Ticktin, Roosevelt, 08555 | Louise Prezant, Roosevelt, 08555 (609) 448-0539 |
| Rumson Boro | Frances Maxson, Rumson, 07760 | Barbara A. Horn, Rumson, 07760 (201) 842-3302 |
| Sea Bright Boro | Roy H. Olsen, Monmouth Beach, 07750 | Mary Larson, Sea Bright, 07760 (201) 842-0043 |
| Sea Girt Boro | Henry J. Kupiec, Sec., Sea Girt, 08750 | Helen B. Brash, Sea Girt, 08750 (201) 449-9433 |
| Shrewsbury Boro | Bernard J. Marx, Little Silver, 07739 | Jane A. Longo, Shrewsbury, 07701 (201) 741-3322 |
| Shrewsbury Twp. | Anne C. Switek, Eatontown, 07724 | Anne C. Switek, Eatontown, 07724 (201) 542-0675 |
| South Belmar Boro | Samuel Befarah, III, Neptune, 07753 | Claire Haggerty, South Belmar, 07719 (201) 681-3232 |
| Spring Lake Boro | William A. Burkhardt, Spring Lake, 07762 | Mary Jane Sylvester, Spring Lake, 07762 (201) 449-6326 |
| Spring Lake Heights Boro | Samuel Befarah, III, | Jeanne West, Spring Lake Heights, Spring Lake Heights, 07762 (201) 449-3500 07762 (201) 499-3501 |
| Tinton Falls Boro | Sheila C. O'Keefe, Tinton Falls, 07724 | Ann C. Ervin, Tinton Fall, 07724 (201) 542-0797 |
| Union Beach Boro | Robert Smith, Union Beach, 07735 | Eileen Schlemm, Union Beach, 07735 (201) 739-1022 |
| Upper Freehold Twp. | Thomas Seiler, Cream Ridge, 08514 | Charles T. Faber, Jr., Cream Ridge, 08514 (609) 758-7738 |
| Wall Twp. | Joseph A. Montana, Wall, 07719 | Bertha Doey, Wall, 07719 (201) 681-6300 |
| West Long Branch Boro. ... | F. Donald Squillante, West Long Branch, | Frances L. Townsend, West Long Branch, 07764 (201) 229-1756 07765 (201) 222-3649 |
| | Charles Ritscher, West Long Branch | |

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|------------------------|--|---|
| Boonton Town | Louis C. Pisacane, Sec., Boonton, 07005 | Albert J. Aquino, Boonton, 07005 (201) 335-2400 |
| | Arthur J. Higgins, Boonton Anthony F. Scozzafava, Boonton | |
| Boonton Twp. | Gloria Cross, Denville, 07834 | Mary Rusnack, Boonton, 07005 (201) 334-6891 |
| Butler Boro | Clayton D. Brown, Sec., Butler, 07405 | Janice R. Siek, Bulter, 07405 (201) 838-5158 |
| | Floyd V. Decker, Butler | (201) 838-5158 |
| Chatham Boro | Kenneth J. Hume, Sec., Chatham, 07928 | Robert Dowds, Chatham, 07926 (201) 635-1779 |
| | Robert G. Huntington, Jr., Chatham William B. Lerf, Chatham | (201) 635-1778 |
| Chatham Twp. | Rita Kastler, Chatham, 07928 | E. A. Alpaugh, Chatham, 07928 (201) 822-1648 |
| Chester Boro | Robert W. Pastor, Chester, 07930 | Julia A. Robinson, Chester, 07930 (201) 879-5361 or 876-3315 |
| Chester Twp. | Peyton W. Rochelle, Chester, 07930 | E. Naomi, Caruso, Chester, 07930 (201) 879-5894 |
| Denville Twp. | John A. Dyksen, Denville, 07834 | Elizabeth Hermann, Denville, 07834 (201) 627-8900 |
| Dover Town | Lena DiYanni, Dover, 07801 | Mary May, Dover, 07801 (201) 366-2200 Ext. 27 |
| East Hanover Twp. | Mary Q. Hill, Sec., East Hanover, 07936 | Amelia V. Ferris, East Hanover, 07936 (201) 887-5056 |
| | Ralph T. Meloro, East Hanover | |

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| Florham Park Boro | John J. Murray, Sec., Florham Park, 07932 (201) 377-5800 | Linda S. Reino, Florham Park, 07932 (201) 377-5800 |
| Hanover Twp. | Louis Dombroski, Whippany, 07981 (201) 887-1000 Ralph T. Meloro, IV, Whippany | Michael S. Zambito, Whippany, 07981 (201) 887-1000 |
| Harding Twp. | Robert J. Edgar, Madison, 07940 (201) 267-8000 | Florence V. Young, New Vernon, 07976 (201) 267-8000 |
| Jefferson Twp. | Arthur E. Mitchko, Lake Hopatcong, 07849 (201) 697-1500 | Margaret B. Knuth, Lake Hopatcong, 07849 (201) 697-1500 |
| Kinnelon Boro | Charles J. Fimminella, Sec., Kinnelon, (201) 838-5402 Richard F. Lummer, Kinnelon | Irene Kwasnik, Kinnelon, 07405 (201) 838-5405 |
| Lincoln Park Boro | Phillip Schneider, Sec., Lincoln Park, 07035 (201) 694-6102 | Anthony Del Tufo, Lincoln Park, 07035 (201) 694-6102 |
| Madison Boro | Kenneth J. Hume, Madison, 07940 (201) 377-8000 | Margaret A. Sarrow, Madison, 07940 (201) 377-8000 |
| Mendham Boro | Ernest DelGuercio, Mendham, 07945 (201) 543-7152 | Kathleen Clemency, Mendham, 07945 (201) 543-7152 |
| Mendham Twp. | Ernest F. DelGuercio, Brookside, 07926 (201) 543-4555 | Sanford C. Fleury, Brookside, 07926 (201) 543-4570 |
| Mine Hill Twp. | John F. Gaynor, Dover, 07801 (201) 366-9002 | Marcella Gallo, Dover, 07801 (201) 366-9002 |
| Montville Twp. | Philip V. Schneider, Montville, 07045 (201) 334-2470 | Marjorie Witty, Montville, 07045 (201) 334-2590 |
| Morris Twp. | Robert J. Edgar, Sec., Convent Station, 07961 ... (201) 539-4880 | Roland F. Meslar, Convent Station, 07961 (201) 539-4880 |
| Morris Plains Boro | Allan W. Adams, Morris Plains, 07950 (201) 538-2224 Joseph D. Bellomo, Morris Plains | Jean D. Osborne, Morris Plains, 07950 (201) 538-2444 |
| Morristown Town | Pasquale Aceto, Morristown, 07960 (201) 538-4300 | John M. Watson, Jr., Morristown, 07960 (201) 538-4300 |
| Mountain Lake Boro | James Jones, Mt. Tabor, 07878 (201) 334-3131 | Mary Ellen Babyack, Mountain Lakes, 07046 (201) 344-3131 |
| Mt. Arlington Boro | Dorothy S. McCarthy, Sec., Mt. Arlington, 07856 (201) 398-4100 Morris M. Perugini, Mt. Arlington | Morris M. Perugini, Mt. Arlington, 07856 (201) 398-4100 |
| Mount Olive Twp. | Gloria A. Cross, Budd Lake, 07828 (201) 691-0900 | Winifred Roger, Budd Lake, 07828 (201) 691-0900 |
| Netcong Boro | Augustine A. Amendola, Netcong, 07857 (201) 347-0252 | Alice Henderson, Netcong, 07857 (201) 347-0252 |
| Parsippany-Troy Hills Twp. | Charles W. Fouquet, Parsippany, 07054 (201) 263-4271 | Charles M. Kennedy, Jr., Parsippany, 07054 (201) 263-4255 |
| Passaic Twp. | Henry J. Payne, Sec., Millington, 07946 (201) 647-0550 Lester G. Pyle, Gillette John A. Gausz, Watchung | Armando Rossi, Millington, 07946 (201) 647-0550 |
| Pequanock Twp. | Edward P. Godfrey, Chairman, Pompton Plains, 07444 (201) 835-5700 Frank Dalton, Assessment Clerk, Pompton Plains Ray LaBoeuf, Assessment Clerk, Pompton Plains | W. Jay Wancyzk, Pompton Plains, 07444 (201) 835-5700 |
| Randolph Twp. | John R. Staley, Randolph, 07869 (201) 361-8200 | Steven P. Arthur, Randolph, 07801 (201) 361-8200 |
| Riverdale Boro | Frank Dalton, Sec., Riverdale, 07457 (201) 835-4060 | Dale M. Nelson, Riverdale, 07457 (201) 835-4060 |
| Rockaway Boro | Dorothy S. McCarthy, Rockaway, 07866 (201) 627-2000 | Ann James, Rockaway, 07866 (201) 627-2000 |
| Rockaway Twp. | Harold Baumwoll, Sec., Rockaway, 07866 (201) 627-7200 | Mary L. Hocking, Rockaway, 07866 (201) 627-7200 |
| Roxbury Twp. | William A. Egbert, Sec., Succasunna, 07876 (201) 584-7400 Morris Perugini, Succasunna Douglas Haugk, Convent Station | Harold J. Davis, Succasunna, 07876 (201) 584-7400 |
| Victory Gardens Boro | Edward S. DiYanni, Dover, 07801 (201) 366-5312 | Stephen P. Arthur, Dover, 07801 (201) 366-5312 |

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| Washington Twp. | Robert W. Pastor, Long Valley, 07853 (201) 876-3315 | Marjorie L. Bryant, Long Valley, 07853 (201) 876-3845 |
| Wharton Boro | Dorothy S. McCarthy, Wharton, 07885 (201) 361-8444 | Roderick J. Kennedy, Wharton, 07885 (201) 361-8444 |

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P. O. ADDRESS |
|-----------------------------|---|--|
| Barnegat Twp. | Debbie Spettel, Barnegat, 08005 (609) 698-7832 Frederick A. Smith, Barnegat Ethel M. Exel, Forked River | Joseph Regatts, Barnegat, 08005 |
| Barnegat Light Boro | Richard H. Schupeltz, Ship Bottom, 08008 (609) 494-2343 | Ruth Blinsinger, Barnegat Light, 08006 (609) 494-2343 |
| Bay Head Boro | Martin J. Burns, Jr., Sec., Bay Head, 08742 (201) 892-0633 | Patricia Wojcik, Bay Head, 08742 (201) 892-8920 |
| Beach Haven Boro | H. Richard Schupeltz, Ship Bottom, 08008 (609) 492-0111 | Arlinda Crossley, Beach Haven, 08008 (609) 492-0111 |
| Beachwood Boro | Carlton S. Hamilton, Beachwood, 08722 (201) 349-0245 | Jacqueline Bodine, Beachwood, 08722 (201) 349-0245 |
| Berkeley Twp. | Ruth A. Hardie, Bayville, 08721 (201) 244-7400 | Nellie Harrigfeld, Bayville, 08721 (201) 244-7400 |
| Brick Twp. | Robert J. Cantrell, Brick Town, 08723 (201) 477-3000 | Mike Iacobino, Brick Town, 08723 (201) 477-3000 |
| Dover Twp. | Kenneth H. Beck, Sec., Toms River, 08753 (201) 341-1000 Victoria Mickiewicz, Toms River Lawrence Henbest, Toms River | George Glehan, Toms River, 08753 (201) 341-1000 |
| Eagleswood Twp. | Joseph C. Horner, Waretown, 08758 (609) 296-3040 | Barbara A. Stover, West Creek, 08092 (609) 296-3040 |
| Harvey Cedars Boro | Richard H. Schupeltz, Harvey Cedars, 08008 (609) 494-2843 | George Laczko, Harvey Cedars, 08008 (609) 494-2843 |
| Island Heights Boro | Kenneth H. Beck, Island Heights, 08732 (201) 341-1000 | Peter A. Rotolo, Island Heights, 08732 (201) 270-6415 |
| Jackson Twp. | Ivan Mickle, Jackson, 08527 (201) 928-1202 John A. Coan, Jackson Rose C. Emener, Jackson | Frank B. Holman, III, Jackson, 08527 (201) 928-1200 |
| Lacey Twp. | Frederick A. Smith, Sec., Forked River, 08731 (609) 693-5408 Joseph Canning, Toms River Ethel M. Exel, Forked River | Muriel Cahill, Forked River, 08731 (609) 693-5282 |
| Lakehurst Boro | John E. Currie, Lakehurst, 08733 (201) 657-8310 | Marie Bell, Lakehurst, 08733 (201) 657-4161 |
| Lakewood Twp. | John A. Turtora, Sec., Lakewood, 08701 (201) 364-2500 Sol Kramer, Lakewood Leonard F. Turtora, Lakewood | Dorothy O'Neill, Lakewood, 08701 (201) 364-2500 |
| Lavallette Boro | Michael M. Sturko, Toms River, 08753 (201) 793-7477 Alfred J. Sica, Jr., Toms River Doris Card, Riverdale | Flora Shady, Lavallette, 08735 (201) 793-7474 |
| Little Egg Harbor Twp. | Joseph J. Sorrentino, Tuckerton 08087 (609) 296-7241 Ralph H. Cummings, Tuckerton | Carolyn J. Rider, Tuckerton, 08087 (609) 296-7241 |
| Long Beach Twp. | William P. Hyatt, Brant Beach, 08008 (609) 494-2153 or 494-2156 | Mary Ann Hargrove, Brant Beach, 08008 (609) 494-2153 |
| Manchester Twp. | Joyce A. Jones, Sec., Lakehurst, 08733 (201) 657-8121 John E. Currie, Lakehurst | Ruth B. Britton, Lakehurst, 08733 (201) 657-8121 |
| Mantoloking Boro | August G. St. John, Sec., Mantoloking, 08738 (201) 899-3434 Harold D. Morgan, Mantoloking | William R. Wesson, Mantoloking, 08738 (201) 899-3434 |
| Ocean Twp. | Joseph Horner, Sec., Waretown, 08758 (609) 693-3280 William C. Sattler, Waretown | Margaret Gale, Waretown, 08758 (609) 693-3280 |

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| Ocean Gate Boro | Carl L. Bach, Ocean Gate, 08740 (201) 269-3166 | Laura B. Hawkins, Ocean Gate, 08740 (201) 269-3166 |
| Pine Beach Boro | Robert K. Mancke, Pine Beach, 08741 (201) 349-6425 | Patrick Vellucci, Pine Beach, 08741 (201) 349-6425 |
| Plumsted Twp. | William H. Gollnick, Jr., New Egypt, 08533 (609) 758-2241 | Mildred Cramer, New Egypt, 08533 (609) 758-2266 |
| Point Pleasant Boro | James L. Anderson, Sec., Pt. Pleasant, 08742 (201) 899-2066 Harvey Bennett, Pt. Pleasant | Lenore P. Neral, Pt. Pleasant, 08742 (201) 892-3434 |
| Point Pleasant Beach Boro | James L. Anderson, Sec., Point Pleasant Beach, 08742 (201) 892-5060 | Ester Winklehofer, Pt. Pleasant, 08742 (201) 892-0435 |
| Seaside Heights Boro | Walter Sturko, Seaside Heights, 08751 (201) 793-9100 | John J. Jennings, Seaside Heights, 08751 (201) 793-9100 |
| Seaside Park Boro | Walter Sturko, Seaside Park, 08752 (201) 793-0234 Michael M. Sturko, Toms River | Joan McClistler, Seaside Park, 08752 (201) 793-6787 |
| Ship Bottom Boro | Virginia E. May, Sec., Ship Bottom, 08008 (609) 494-2171 H. Richard Shupeltz, Ship Bottom | Lillian Douglass, Ship Bottom, 08008 (609) 494-2171 |
| South Toms River Boro | Vacancy, So. Toms River, 08753 (201) 349-0403 | Lucinda M. Dugan, South Toms River, 08753 (201) 349-0339 |
| Stafford Twp. | Arlene Oliver, Manahawkin, 08050 (609) 587-1069 | Jean Reese, Manahawkin, 08050 (609) 597-1067 |
| Surf City Boro | Richard M. Warren, Surf City, 08008 (609) 494-6448 | Ronald C. Freitag, Surf City, 08008 (609) 494-2400 |
| Tuckerton Boro | Frederick A. Smith, Tuckerton, 08087 (609) 296-4900 or 296-0494 | Anna B. Jacobi, Tuckerton, 08087 (609) 296-2701 |

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|----------------------------|---|---|
| Bloomingtondale Boro | Dorothy Kreitz, Bloomingtondale, 07403 (201) 838-0778 | Theresa V. Benack, Bloomingtondale, 07403 (201) 838-0330 |
| Clifton City | Alfred J. Greene, Jr., Clifton, 07011 (201) 473-2600 | John T. Murphy, Clifton, 07011 (201) 473-2600 |
| Haledon Boro | Paul Raffiani, Haledon, 07508 (201) 942-6539 | Gregory Zack, Haledon, 07508 (201) 942-6538 |
| Hawthorne Boro | Christine C. Collins, Hawthorne, 07506 (201) 427-1169 | Marie Cerino, Hawthorne, 07506 (201) 427-1242 |
| Little Falls | Margaret G. Poster, Sec., Little Falls, 07724 (201) 256-0272 James Morano, Jr., Little Falls | Jane Wright, Little Falls, 07424 (201) 256-0994 |
| North Haledon Boro | Cornelius LaFleur, North Haledon, 07508 (201) 427-7520 | Renate I. Lampe, North Haledon, 07508 (201) 427-5810 |
| Passaic City | Albert R. Galik, Passaic, 07055 (201) 365-5542 | William Giaconia, Jr., Passaic, 07055 (201) 365-5530 |
| Paterson City | Elmo G. Valle, Paterson, 07505 (201) 881-3486 George J. Sokalski, Paterson John B. Hall, Paterson Charles S. Parmelli, Paterson | Kathleen Gibson, Paterson, 07505 (201) 881-3450 |
| Pompton Lakes Boro | Frank Giovatto, Sec., Pompton Lakes, 07442 (201) 835-0143 John A. Steinhauser, Pompton Lakes James McGrath, Pompton Lakes | John D. Sterling, Pompton Lakes, 07442 (201) 835-0143 |
| Prospect Park Boro | Bert Nawyn, Prospect Park, 07508 (201) 942-6884 | Marion DeVries, Prospect Park, 07508 (201) 790-7902 |
| Ringwood Boro | William Sheehan, Ringwood, 07456 (201) 962-7020 | Charles E. DeDeyn, Ringwood, 07456 (201) 962-7078 |
| Totowa Boro | John W. Masklee, Totowa, 07512 (201) 956-1007 | Angela Mecca, Totowa, 07512 (201) 956-1000 |
| Wanaque Boro | Joseph R. Gilabert, Jr., Wanaque, 07465 (201) 839-3000 | Margaret Cisco, Wanaque, 07465 (201) 839-3000 |
| Wayne Twp. | Thomas S. Harraka, Wayne, 07470 (201) 694-1800 | Vincent F. Rinaldo, Wayne, 07470 (201) 694-1800 |

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| West Milford Twp. | Leslie D. Freeland, West Milford, 07480 (201) 728-7000 | Joyce A. Wendelken, West Milford, 07480 (201) 728-7000 |
| West Paterson Boro | Andrew L. Allu, West Paterson, 07424 (201) 345-8101 | Andrew G. Carioti, West Paterson, 07424 (201) 345-8101 |

ASSESSORS AND COLLECTORS IN SALEM COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. COLLECTOR |
|--------------------------------|--|--|
| Alloway Twp. | Jack D. Finiaw, Salem, 08079 (609) 935-0128 | John Zarin, Alloway, 08001 (609) 935-5562 |
| Carney's Pt. Twp. | T. Ralph Smith, Carney's Point, 08069 (609) 299-9008 | Phyllis Press, Carney's Point, 08069 (609) 299-1052 |
| Elmer Boro | Harold H. Hofmann, Elmer, 08318 (609) 358-2401 | Burroughs Timberman, Elmer, 08318 (609) 358-8636 |
| Elsinboro Twp | James J. Lane, Salem, 08079 (609) 935-5423 | Douglas J. Marts, Salem, 08079 (609) 935-2360 |
| Lower Alloways Creek Twp. | Joseph M. Harasta, Hancocks Bridge 08038 (609) 935-4480 | Mary Ann Chapman, Hancocks Bridge, 08038 (609) 935-0355 |
| Mannington Twp. | Donna Harris, Salem, 08079 (609) 935-6999 | Donald A. Stiles, Salem, 08079 (609) 935-0421 |
| Oldmans Twp. | Henry G. Newman, Jr., Pedricktown, 08067 (609) 299-1889 | Douglas M. Vass, Sr., Pedricktown, 08067 (609) 299-2794 |
| Penns Grove Boro | Leon Mattioli, Penns Grove, 08069 (609) 299-3220 | Emma D. Mallett, Penns Grove, 08069 (609) 299-0772 |
| Pennsville Twp. | James T. Shidner, Pennsville, 08070 | Leon H. Kellmyer, Pennsville, 08070 (609) 678-4041 |
| Pilesgrove Twp. | Kirk Horner, Harrisonville, 08039 (609) 478-4216 | Elmer C. Brown, Woodstown, 08098 (609) 769-2421 |
| Pittsgrove Twp. | George Taylor, Elmer, 08318 (609) 358-3722 | Leah Hopkins, Elmer, 08318 (609) 358-3723 |
| Quinton Twp. | Lee A. Harris, Salem, 08079 (609) 935-2410 | Henry R. Howell, Quinton, 08072 (609) 935-1507 |
| Salem City | Henry N. Nelson, Salem, 08079 (609) 935-2024 | David A. Cawman, Salem, 08079 (609) 935-0372 |
| Upper Pittsgrove Twp. | R. Curtis Hackett, Elmer, 08318 (609) 358-8306 | Everett Brooks, Elmer, 08318 (609) 358-3461 |
| Woodstown Boro | Bruce Gahrs, Swedesboro, 08085 (609) 467-1399 | Elaine H. Urion, Woodstown, 08098 (609) 769-1306 |

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|--------------------------|---|--|
| Bedminster Twp. | Norman A. Stevens, Bedminster, 07921 (201) 658-3199 | John Jastrzemski, Pluckemin, 07978 (201) 658-3199 |
| Bernards Twp. | H. William Amundson, Basking Ridge, 07920 (201) 766-2510 | Hattie L. Torma, Basking Ridge, 07920 (201) 766-2510 |
| Bernardsville Boro | Richard B. Curtis, Bernardsville, 07924 (201) 766-3850 | Mary Alice Pierson, Bernardsville, 07924 (201) 766-3002 |
| Bound Brook Boro | Alfonso C. Coccoresse, Bound Brook, 08805 (201) 356-0833 | William Woldin, Bound Brook, 08805 (201) 356-0802 |
| Branchburg Twp. | Frances S. Kuczynski, Somerville, 08876 (201) 526-1300 | Blanche D. Mathers, Somerville, 08876 (201) 526-1300 |
| Bridgewater Twp. | Norman A. Stevens, Bridgewater, 08807 (201) 725-6300 | Mae E. Batistoni, Bridgewater, 08807 (201) 725-6300 |
| Far Hills Boro | Hubert W. Amundson, Jr., Basking Ridge, 07920 (201) 234-0171 | Shirley Potts, Far Hills, 07931 (201) 234-0611 |
| Franklin Twp. | Roger S. Payne, Somerset, 08873 (201) 873-2500 | Marion J. Kelly, Somerset, 08873 (201) 873-2500 |
| Green Brook Twp. | Arthur L. Lewis, Green Brook, 08812 (201) 968-1023 | Samuel Romano, Green Brook, 08812 (201) 968-1023 |
| Hillsborough Twp. | Donald J. Crum, Neshanic, 08853 (201) 369-4313 | Ernest A. Snyder, Neshanic, 08853 (201) 369-4313 |
| Manville Boro | Dominick Rock, Manville, 08835 (201) 725-9478 Frank J. Gnatek, Manville | Stephen Balint, Manville, 08835 (201) 725-9478 |

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| Millstone Boro | Henry Wittman, Somerville, 08876 | Portcia Orton, Somerville, 08876 |
| | (201) 359-5253 | (201) 874-5478 |
| Montgomery Twp. | Charles W. Grayson, Belle Meade, 08502 | Barbara Pappas, Belle Meade, 08502 |
| | (201) 359-8211 | (201) 359-8211 |
| North Plainfield Boro | August Church, North Plainfield, 07060 | Irene W. Bohr, North Plainfield, 07060 |
| | (201) 756-5601 | (201) 756-5601 |
| Peapack-Gladstone Boro .. | John J. Butler, Peapack, 07977 | Rebecca P. Hess, Peapack, 07977 |
| | (201) 234-2254 | (201) 234-2254 |
| Raritan Boro | N.R. Cantore, Jr., Raritan, 08869 | Anthony J. Santora, Raritan, 08869 |
| | (201) 725-5502 | (201) 725-5502 |
| Rocky Hill Boro | Wilbur Lowe, Rocky Hill, 08853 | Nancy Metcalf, Rocky Hill, 08853 |
| | (201) 359-3413 | |
| Somerville Boro | Eugene J. Flaherty, Somerville, 08876 | Walter P. Michaels, Somerville, 08876 |
| | (201) 725-2300 | (201) 725-2300 |
| South Bound Brook Boro .. | Lorenzo Misticchelli, Somerville, 08876 | Catherine A. Hoates, S. Bound Brook, |
| | (201) 356-0258 | 08880 (201) 356-0258 |
| Warren Twp | Marcia Zuikowski, Warren, 07060 | Morrison O. Schuster, Jr., Warren, |
| | (201) 753-8000 Ext. 41 | 07060 (201) 753-8000 |
| Watchung Boro | Roy Taylor, Jr., Watchung, 07060 | Dorothy P. Eaton, Watchung, 07060 |
| | (201) 756-3366 | (201) 756-8333 |

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|------------------------|---|--|
| Andover Boro | Malcolm G. Smith, Tranquility, 07879 | Rita Wildrick, Andover, 07821 |
| | (201) 852-2186 | (201) 786-6221 |
| Andover Twp. | Donald J. Sherman, Newton, 07860 | Dora Sanders, Newton, 07860 |
| | (201) 383-6611 | (201) 383-6611 |
| Branchville Boro | Glen Lantz, Jr., Branchville, 07826 | Ralph Headley, Branchville, 07826 |
| | (201) 948-3000 | (201) 948-4626 |
| Byram Twp. | John F. Gaynor, Stanhope, 07874 | George Micklesavage, Stanhope, 07874 |
| | (201) 347-4729 | (201) 347-6232 |
| | Frank F. Gonzales, Forest Lakes | |
| | Malcolm G. Smith, Tranquility | |
| Frankford Twp. | John A. Dyksen, Augusta, 07822 | Frances P. Ayers, Augusta, 07822 |
| | (201) 948-4621 | (201) 948-4621 |
| Franklin Boro | Neil Cates, Jr., Franklin, 07416 | Louise Koellhoffer, Franklin, 07416 |
| | (201) 827-3039 | (201) 827-6585 |
| Fredon Twp. | Author L. Sears, Newton, 07860 | Alfred M. Snook, Newton, 07860 |
| | (201) 383-7025 | (201) 383-4241 |
| Green Twp. | Malcolm G. Smith, Tranquility, 07879 | Valorie Muran, Andover, 07821 |
| | (201) 825-9333 | (201) 852-9333 |
| Hamburg Boro | Donald J. DeKorte, Hamburg, 07419 | Nettie Cox, Hamburg, 07419 |
| | (201) 827-9230 | (201) 827-9230 |
| Hampton Twp. | Irwin Sabin, Sec., Newton, 07860 | Paul Cummins, Newton, 07860 |
| | (201) 383-5570 | (201) 383-3812 |
| | John A. Dyksen, Newton | |
| | John Butler, Gladstone | |
| Hardyston Twp. | Neil C. Cates, Jr., Franklin, 07416 | Julia Y. Lewis, Hamburg, 07419 |
| | (201) 697-4895 | (201) 697-4895 |
| Hopatcong Boro | Leo M. Morris, Sec., Hopatcong, 07843 | Dorothy Valli, Hopatcong, 07843 |
| | (201) 398-8861 | (201) 398-5100 |
| | Charles G. Snively, Hopatcong | |
| | Virginia B. Gonzalez, Hopatcong | |
| Lafayette Twp. | John A. Dyksen, Lafayette, 07826 | Linda V. Pettenger, Lafayette, 07826 |
| | (201) 383-1817 | (201) 383-1817 |
| Montague Twp. | Donald J. DeKorte, Montague, 07827 | Pamela Jerger, Montague, 07827 |
| | (201) 293-3332 | (201) 293-7027 |
| Newton Town | William Bene, Newton, 07860 | Joyce Carr, Newton, 07860 |
| | (201) 383-3524 | (201) 383-3524 |
| Ogdensburg Boro | John J. Butler, Gladstone, 07934 | Margaret Alfano, Ogdensburg, 07439 |
| | (201) 234-2549 | (201) 827-5934 |
| Sandyston Twp. | Robert W. Pastor, Layton, 07851 | Benjamin Jager, Branchville, 07826 |
| | (201) 827-3444 (Municipal Bldg.) | (201) 383-4090 |
| | (201) 948-5767 (Home) | |

| | | |
|----------------------|---|---|
| Sparta Twp. | John W. Wyckoff, Sparta, 07871 (201) 729-4093 | Pat Bailey, Sparta, 07671 (201) 729-4093 |
| Stanhope Boro | John F. Gaynor, Stanhope, 07874 (201) 347-0159 | Nancy Hoyt, Stanhope, 07874 (201) 347-0174 |
| Stillwater Twp. | Arthur L. Sears, Newton, 07860 (201) 383-8606 | Eleanor Lytle, Newton, 07860 (201) 383-9837 |
| Sussex Boro | William N. Hunt, Sussex, 07461 (201) 875-4831 | Margaret Little, Sussex, 07461 (201) 875-4831 |
| Vernon Twp. | Clifford K. Ryerson, Jr., Vernon, 07462 (201) 827-3848 | Josephine Prisco, Vernon, 07462 (201) 827-3848 |
| Walpack Twp. | Vacancy..... Walpack, 07881 (201) 841-9576 | Delores Rosenkrans, Columbia, 07832 (201) 841-9582 |
| Wantage Twp. | Donald J. DeKorte, Sussex, 07461 (201) 875-7192 | Florence Lockburner, Sussex, 07461 (201) 875-7192 |

ASSESSORS AND COLLECTORS IN UNION COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|----------------------------|---|---|
| Berkeley Heights Twp. | Vacancy..... Berkeley Hts., 07922 (201) 464-2700 Ext. 34 | Eris Naylor, Berkeley Heights, 07922 (201) 464-2700 |
| Clark Twp. | Frank W. Naples, Clark, 07066 (201) 388-3600 | Steve LaMont, Clark, 07066 (201) 388-3600 |
| Cranford Twp. | John M. Duryee, Sec., Cranford, 07016 (201) 276-8900 Richard Rosenberg, Cranford | Harold Seymour, Jr., Cranford, 07016 (201) 276-8900 |
| Elizabeth City | John F. Mottley, Elizabeth, 07201 (201) 353-6000 | Anthony R. Chiodo, Elizabeth, 07201 (201) 353-6000 |
| Fanwood Boro | Donald J. Sherman, Fanwood, 07023 (201) 322-8236 | Llewellyn Fisher, Fanwood, 07023 (201) 322-8236 |
| Garwood Boro | John Accardi, Sec., Garwood, 07027 (201) 789-0710 Leonard J. DiStefano, Garwood I. George Casabona, Garwood | Eileen D. Masterson, Garwood, 07027 (201) 789-0475 |
| Hillside Twp. | Anthony M. Frazzano, Hillside, 07205 (201) 926-2222 | Kathleen Kernusz, Hillside, 07205 (201) 926-5502 |
| Kenilworth Boro | Robert Brennan, Kenilworth, 07033 (201) 276-5801 | Dorothy Himpele, Kenilworth, 07033 (201) 276-5800 |
| Linden City | Emanuel Frangella, Jr., Sec., Linden, 07036 (201) 486-3800 Patrick J. Rocks, Linden Florence Demcovitz, Linden | Dorothy T. Margavitz, Linden, 07036 (201) 486-3800 |
| Mountainside Boro | Robert Koser, Sec., Mountainside, 07092 (201) 232-2400 Matthew V. Powers, Mountainside Frank Torma, Mountainside | Joan Nemick, Mountainside, 07092 (201) 232-2400 |
| New Providence Boro | Leonard J. DiStefano, New Providence, 07974 (201) 665-1400 John F. O'Brien, New Providence Stanwood C. Slack, New Providence | Richard Burr, New Providence 07974 (201) 665-1400 |
| Plainfield City | Frank J. Betts, Plainfield, 07061 (201) 753-3203 | Lorraine Stopinski, Plainfield, 07061 (201) 753-3215 |
| Rahway City | Thomas Luby, Rahway, 07065 (201) 381-8000 | Roger Pribush, Rahway, 07065 (201) 381-8000 |
| Roselle Boro | Carmen Mistichelli, Roselle, 07203 (201) 245-5601 | Vincent A. Belluscio, Roselle, 07203 (201) 245-9000 |
| Roselle Park Boro | Paul J. Endler, Roselle Park, 07204 (201) 245-2540 | Jeanne K. Decker, Roselle, 07204 (201) 245-0819 |
| Scotch Plains Twp. | Mary Pearson, Scotch Plains, 07076 (201) 322-6700 | Thomas Douress, Scotch Plains, 07076 (201) 322-6700 |
| Springfield Twp. | Thomas McCullum, Sec., Springfield, 07081 (201) 376-5800 | Corinne Eckmann, Springfield, 07081 (201) 376-5800 |
| Summit City | George C. Harraka, Summit, 07901 (201) 273-6405 | Carolyn Brattlof, Summit, 07901 (201) 273-6405 |
| Union Twp. | Joseph Keaveny, Union, 07083 (201) 688-2800 James Lembo, Union Charles Caley, Union | Joseph J. Kmet, Union, 07083 (201) 688-2800 |

| | | |
|----------------------|--|-------------------------------------|
| Westfield Town | Robert W. Brennan, Westfield, 07090 | Stephen W. Bogart, Westfield, 07090 |
| | (201) 232-8000 | (201) 232-8000 |
| Winfield Twp. | Lawrence F. Watkins, Winfield, 07036 | Margaret Gallagher, Winfield, 07036 |
| | (201) 925-3850 | (201) 925-3850 |

ASSESSORS AND COLLECTORS IN WARREN COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|-------------------------|--|--|
| Allamuchy Twp. | Dorothy S. McCarthy, Landing, 07850 | Betty C. Drake, Great Meadows, 07838 |
| | (201) 852-5189 | (201) 852-1742 |
| Alpha Boro | Joseph L. Dyrek, Alpha, 08865 | Klara Tarsi, Alpha, 08865 |
| | (201) 454-4941 | (201) 454-0088 |
| Belvidere Town | James Mulroy, Belvidere, 07823 | Lester P. Stout, Jr., Belvidere, 07823 |
| | (201) 475-2368 | (201) 475-4274 |
| Blairstown Twp. | Donald D. Rowe, Blairstown, 07825 | Anna Fodera, Blairstown, 07825 |
| | (201) 362-6643 | (201) 362-6663 |
| Franklin Twp. | Wilbur E. Oberly, Washington, 07882 | Frank H. Convey, Washington, 07882 |
| | (201) 689-1962 | (201) 689-3994 |
| Frelinghuysen Twp. | Henry Natyzak, Johnsonburg, 07846 | Gloria Molnar, Blairstown, 07825 |
| | (201) 852-4305 | (201) 362-6287 |
| Greenwich Twp. | Charles D. Apgar, Stewartsville, 08886 | Gordon Kobler, Stewartsville, 08886 |
| | (201) 454-6154 | (201) 859-0249 |
| Hackettstown Town | J. Stanley Smith, Hackettstown, 07840 | Wilbur C. Willis, Hackettstown, 07840 |
| | (201) 852-6767 | (201) 852-3130 |
| Hardwick Twp. | Henry C. Scheer, Jr., Blairstown, 07825 | Stella Krickser, Blairstown, 07825 |
| | (201) 362-6528 | (201) 362-6222 |
| Harmony Twp. | Donald D. Rowe, Buttzville, 07829 | LeRoy V. Smith, Phillipsburg, 08865 |
| | (201) 475-5922 | (201) 475-2271 |
| Hope Twp. | Leroy F. Ruether, Andover, 07821 | Howard T. Malon, Hope, 07844 |
| | (201) 347-2456 | (201) 459-4139 |
| Independence Twp. | Joseph M. Dzurek, Great Meadows, 07838 | Bonnie Dailey, Hackettstown, 07840 |
| | (201) 852-4847 | (201) 637-4393 |
| Knowlton Twp. | Dorothy S. McCarthy, Columbia, 07832 | Mr. Lynne McGary, Columbia, 07832 |
| | (201) 496-4330 | (201) 459-5617 |
| Liberty Twp. | George M. DeMaria, Great Meadows, 07838 | Howard Gruver, Great Meadows, 07838 |
| | (201) 637-4925 | (201) 637-4579 |
| Lopatcong Twp. | Enrico H. Angelozzi, Phillipsburg, 08865 | Carl R. Meixsell, Phillipsburg, 08865 |
| | (201) 859-3355 | (201) 859-3355 |
| Mansfield Twp. | Russell S. Alpaugh, Jr., Sec., Oxford, 07863 | Frederick Perry, Port Murray, 07865 |
| | (201) 689-3466 | (201) 689-6151 |
| | Thomas J. Hemeleski, Hackettstown | |
| Oxford Twp. | Donald D. Rowe, Buttzville, 07829 | Joan Rowe, Oxford, 07863 |
| | (201) 475-5922 | (201) 453-2940 |
| Pahaquarry Twp. | Sadie Van Campen, Columbia, 07832 | Viola Blasi, Columbia, 07832 |
| | (201) 841-9503 | (201) 538-0350 |
| Phillipsburg Town | Enrico H. Angelozzi, Phillipsburg, 08865 | Joseph Hriczak, Phillipsburg, 08865 |
| | (201) 454-5500 | (201) 454-5500 |
| Pohatcong Twp. | John Woolaver, Phillipsburg, 08865 | Reno Minardi, Phillipsburg, 08865 |
| | (201) 454-6121 | (201) 454-6121 |
| Washington Boro | Estella Y. Truax, Washington, 07882 | Bernadette Tuttle, Washington, 07882 |
| | (201) 689-3799 | (201) 689-3799 |
| Washington Twp. | Robert G. Housedorf, Asbury, 08802 | Marie E. Mueller, Washington, 07882 |
| | (201) 689-7200 | (201) 689-7200 |
| White Twp. | Donald D. Rowe, Buttzville, 07829 | Helen Smith, Buttzville, 07829 |
| | (201) 475-5922 | (201) 475-2093 |

APPENDIX III

| | page |
|---|-------------|
| TAXES COLLECTED FOR DISTRIBUTION TO COUNTIES | 275 |
| TAXES COLLECTED FOR DISTRIBUTION TO MUNICIPALITIES | 276 |

**TAXES COLLECTED BY THE STATE FOR DISTRIBUTION
TO COUNTIES AND MUNICIPALITIES**

1981

The attached Tables reflect State aid to municipalities and counties totaling \$757,822,150 in 1981. This includes \$2,800,734 of State tax collections for distribution to counties and \$755,021,416 to municipalities.

FINANCIAL BUSINESS

(N.J.S.A. 54:10B—1 et seq.)

(N.J.S.A. 54:10A—1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks.

1/4 to Counties \$805,032, 1/4 to Municipalities \$805,032.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX

(N.J.S.A. 54:11D—1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax level upon commercial, industrial and farm real estate. To Municipalities \$158,703,834. Excess was \$51,868,646.

Legislation was passed which provides an annual appropriation of not less than \$158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P.L. 1977).

RAILROAD PROPERTY

(N.J.S.A. 54:29A—7)

The railroad property tax law was amended in 1966 (P.L. 1966, C. 139) when a state imposed tax of \$4.75 per \$100 of true value was substituted for the former tax on Class II property. Replacement tax revenue is determined for each municipality by applying the 1966 general real property tax rate to the assessed value for the year 1966, plus an amount equal to the difference between the railroad tax revenue for the year 1965 and the year 1966. For each year subsequent

to 1967, the increase is reduced 10% until such time as the difference is eliminated.

To Municipalities \$3,892,056.

PUBLIC UTILITY
(N.J.S.A. 54:30A—16 et seq.)

The Division of Taxation collects both the Public Utility Franchise Tax and the Public Utility Gross Receipts for payment to municipalities after deducting administration costs (\$153,799).

To Municipalities \$539,568,263.

MUNICIPAL PURPOSES TAX ASSISTANCE FUND

Revenue available under C. 10 and 11, P.L. 1980 is deposited in the Municipal Purposes Tax Assistance Fund for distribution under C. 12, P.L. 1980.

To Municipalities \$30,486,905.

INSURANCE FRANCHISE
(N.J.S.A. 54:18—12 et seq. and N.J.S.A. 54:16A—1 et seq.)

Insurance franchise taxes are payable by domestic insurance companies (87-1/2%) to the municipality and (12-1/2%) to the county in which the principal office of the taxpayer is located. The Division of Taxation collects the tax for payment to municipalities.

To Counties \$1,995,702, To Municipalities \$13,969,913.

**CORPORATION BUSINESS
BANKING CORPORATIONS**
(N.J.S.A. 54:10A—1 et seq.)

Banking Corporation are subject to Corporate Business Tax at the rate of 9% on allocated net income and two mills per dollar on allocated net worth. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities \$7,595,412.

Note: First distribution—June 1, 1976.

**TABLE 42
TAXES COLLECTED BY THE STATE
FOR DISTRIBUTION TO COUNTIES—1981**

| County | COLLECTION FOR DISTRIBUTION TO COUNTIES | | |
|---------------------|---|---------------|-------------|
| | *Financial Business Tax | Insurance Tax | Total |
| 1. Atlantic | \$ 9,644 | \$ 1,607 | \$ 11,251 |
| 2. Bergen | 67,732 | 18,088 | 85,820 |
| 3. Burlington | 54,638 | ..... | 54,638 |
| 4. Camden | 99,731 | 19,781 | 119,512 |
| 5. Cape May | 8,841 | ..... | 8,841 |
| 6. Cumberland | 7,942 | ..... | 7,942 |
| 7. Essex | 103,197 | 1,238,412 | 1,341,609 |
| 8. Gloucester | 9,587 | ..... | 9,587 |
| 9. Hudson | 49,836 | 14,994 | 64,830 |
| 10. Hunterdon | 1,050 | 1 | 1,051 |
| 11. Mercer | 40,761 | 96,472 | 137,233 |
| 12. Middlesex | 77,014 | ..... | 77,014 |
| 13. Monmouth | 24,465 | 189,831 | 214,296 |
| 14. Morris | 30,928 | 352,466 | 383,394 |
| 15. Ocean | 9,140 | ..... | 9,140 |
| 16. Passaic | 86,700 | 35 | 86,735 |
| 17. Salem | 2,239 | ..... | 2,239 |
| 18. Somerset | 11,286 | 5,448 | 16,734 |
| 19. Sussex | 8,716 | 50,502 | 59,218 |
| 20. Union | 98,806 | 8,056 | 106,871 |
| 21. Warren | 2,779 | ..... | 2,779 |
| Totals | \$805,032 | \$1,995,702 | \$2,800,734 |

Difference in Totals Due to Rounding

*Unincorporated Financial Businesses remain subject to the Financial Business Tax. Financial corporations are now subject to the Corporation Business Tax. Distribution is 50% State; 25% Counties and 25% Municipalities. Amount of distribution is certified November 1, and is therefore not included in above table.

**TABLE 43
TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES—1981**

| County | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|---------------------|--------------------------------------|---------------------------|--|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Atlantic | \$ 132,178 | \$ 9,644 | \$ 3,052,142 | \$ 7,713 | \$ 337,130 | \$ 15,354,362 | \$ 11,252 | \$ 18,904,421 |
| 2. Bergen | 1,129,317 | 67,732 | 15,294,316 | 40,067 | 1,075,722 | 55,953,000 | 126,618 | 73,686,772 |
| 3. Burlington | 198,644 | 54,638 | 3,926,242 | ..... | 958,927 | 28,075,729 | ..... | 33,214,180 |
| 4. Camden | 323,004 | 99,731 | 7,819,824 | 105,594 | 2,132,394 | 27,869,033 | 183,470 | 38,488,050 |
| 5. Cape May | 82,858 | 8,841 | 1,196,084 | ..... | 31,639 | 9,971,962 | ..... | 11,291,384 |
| 6. Cumberland | 111,337 | 7,942 | 2,325,375 | 6,221 | 428,884 | 6,496,645 | ..... | 9,376,404 |
| 7. Essex | 1,400,737 | 103,197 | 28,506,680 | 1,086,640 | 7,723,832 | 47,921,630 | 8,668,883 | 95,411,599 |
| 8. Gloucester | 137,512 | 9,587 | 2,456,932 | 1,031 | 505,863 | 12,379,227 | ..... | 15,490,152 |
| 9. Hudson | 396,092 | 49,836 | 19,918,991 | 1,844,588 | 6,534,767 | 53,543,445 | 104,960 | 82,392,679 |
| 10. Hunterdon | 87,891 | 1,050 | 1,715,408 | ..... | 27,994 | 9,393,215 | 4 | 11,225,562 |
| 11. Mercer | 226,768 | 40,761 | 7,483,643 | 104,896 | 1,605,653 | 23,751,096 | 675,301 | 33,888,118 |
| 12. Middlesex | 392,062 | 77,014 | 14,796,561 | 220,164 | 1,187,166 | 60,581,659 | ..... | 77,254,626 |
| 13. Monmouth | 417,913 | 24,465 | 5,444,365 | 11,213 | 1,455,633 | 31,349,102 | 1,328,816 | 40,031,507 |
| 14. Morris | 458,584 | 30,928 | 6,868,224 | 26,456 | 300,999 | 24,197,521 | 2,467,263 | 34,349,975 |
| 15. Ocean | 305,631 | 9,140 | 2,003,799 | 7,410 | 640,902 | 25,174,300 | ..... | 28,141,182 |
| 16. Passaic | 624,579 | 86,700 | 10,756,997 | 38,825 | 3,014,026 | 21,751,685 | 247 | 36,273,059 |
| 17. Salem | 95,398 | 2,239 | 2,935,797 | ..... | 105,812 | 12,416,951 | ..... | 15,556,197 |
| 18. Somerset | 238,117 | 11,286 | 4,996,777 | 18,967 | 334,167 | 14,810,658 | 38,137 | 20,448,109 |
| 19. Sussex | 87,311 | 8,716 | 1,302,404 | ..... | 86,786 | 5,395,112 | 353,511 | 7,233,840 |
| 20. Union | 651,050 | 98,806 | 14,244,444 | 359,405 | 1,888,309 | 46,289,017 | 56,452 | 63,587,483 |
| 21. Warren | 98,429 | 2,779 | 1,658,829 | 12,868 | 110,301 | 6,892,914 | ..... | 8,776,120 |
| Totals | \$7,595,412 | \$805,032 | \$158,703,834 | \$3,892,057 | \$30,486,905 | \$539,568,263 | \$13,969,913 | \$755,021,416 |

Difference in Totals Due to Rounding

ATLANTIC COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Absecon City | \$ 13,782 | ..... | \$ 31,079 | ..... | \$ 12,303 | \$ 378,956 | ..... | \$ 436,120 |
| 2. Atlantic City | 37,617 | \$2,132 | 1,699,035 | \$4,312 | 38,048 | 4,197,813 | \$ 9,749 | 5,988,706 |
| 3. Brigantine City | 975 | ..... | 28,362 | ..... | 7,345 | 401,001 | ..... | 437,683 |
| 4. Buena Bor. | 7,013 | ..... | 45,562 | ..... | 6,508 | 232,786 | ..... | 291,869 |
| 5. Buena Vista Twp. | 2,999 | ..... | 45,571 | ..... | ..... | 408,385 | ..... | 456,955 |
| 6. Corbin City ..... | ..... | ..... | 2,005 | ..... | 472 | 41,574 | ..... | 44,051 |
| 7. Egg Harbor City | 3,386 | 801 | 62,001 | ..... | 43,081 | 211,691 | ..... | 320,960 |
| 8. Egg Harbor Twp. | 509 | ..... | 115,564 | ..... | ..... | 3,332,756 | ..... | 3,448,829 |
| 9. Estell Manor City ..... | ..... | ..... | 7,679 | ..... | ..... | 139,352 | ..... | 147,031 |
| 10. Folsom Bor. .... | ..... | ..... | 22,273 | ..... | ..... | 112,984 | ..... | 135,257 |
| 11. Galloway Twp. | 5,532 | ..... | 114,459 | ..... | ..... | 762,785 | ..... | 882,749 |
| 12. Hamilton Twp. | 212 | ..... | 149,577 | ..... | ..... | 870,140 | ..... | 1,019,929 |
| 13. Hammonton Town | 2,924 | 758 | 197,737 | 1,821 | 24,348 | 576,018 | ..... | 803,606 |
| 14. Linwood City | 13,532 | ..... | 40,940 | ..... | 9,340 | 333,434 | ..... | 397,246 |
| 15. Longport Bor. | 1,651 | ..... | 6,337 | ..... | ..... | 125,903 | ..... | 133,891 |
| 16. Margate City | 5,677 | ..... | 55,561 | ..... | 8,750 | 663,790 | ..... | 733,778 |
| 17. Mullica Twp. | 598 | ..... | 33,505 | ..... | 5,581 | 208,929 | ..... | 248,613 |
| 18. Northfield City | 12,199 | 1,344 | 93,913 | ..... | 12,021 | 388,132 | ..... | 507,609 |
| 19. Pleasantville City | 5,688 | 3,588 | 138,433 | 1,580 | 140,883 | 777,605 | 1,503 | 1,069,280 |
| 20. Port Republic City ..... | ..... | ..... | 5,963 | ..... | ..... | 107,631 | ..... | 113,594 |
| 21. Somers Point City | 3,419 | 28 | 82,199 | ..... | 16,595 | 472,091 | ..... | 574,332 |
| 22. Ventnor City | 8,438 | 992 | 65,845 | ..... | 11,857 | 505,790 | ..... | 592,922 |
| 23. Weymouth Twp. | 6,027 | ..... | 8,531 | ..... | ..... | 104,843 | ..... | 119,401 |
| Totals | \$132,178 | \$9,644 | \$3,052,142 | \$7,713 | \$337,130 | \$15,354,362 | \$11,252 | \$18,904,421 |

Difference in Totals Due to Rounding

BERGEN COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|---------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Allendale Bor. | \$ 7,027 | ..... | \$ 46,442 | ..... | \$ 5,718 | \$ 809,167 | ..... | \$ 868,354 |
| 2. Alpine Bor. .... | ..... | \$ 18 | 14,813 | ..... | ..... | 241,783 | ..... | 256,614 |
| 3. Bergenfield Bor. | 22,216 | 298 | 227,290 | ..... | 43,163 | 900,704 | ..... | 1,193,671 |
| 4. Bogota Bor. | 17,784 | ..... | 261,020 | ..... | 12,607 | 287,518 | ..... | 578,929 |
| 5. Carlstadt Bor. | 15,055 | 645 | 349,044 | ..... | ..... | 772,372 | ..... | 1,137,116 |
| 6. Cliffside Park Bor. | 13,549 | ..... | 150,927 | ..... | 36,082 | 529,854 | ..... | 730,412 |
| 7. Closter Bor. | 10,326 | ..... | 94,024 | ..... | 8,640 | 864,098 | ..... | 977,088 |
| 8. Cresskill Bor. | 5,506 | ..... | 67,867 | ..... | 8,685 | 527,426 | ..... | 609,484 |
| 9. Demarest Bor. | 5,148 | ..... | 14,453 | ..... | 5,382 | 310,186 | ..... | 335,169 |
| 10. Dumont Bor. | 4,746 | ..... | 68,051 | ..... | 30,447 | 735,811 | ..... | 839,055 |
| 11. East Rutherford Bor. | 9,000 | ..... | 406,957 | ..... | 24,294 | 696,575 | ..... | 1,136,826 |
| 12. Edgewater Bor. | 5,604 | ..... | 767,547 | \$14,124 | ..... | 1,003,812 | ..... | 1,791,087 |
| 13. Elmwood Park Bor. | 21,371 | 588 | 422,264 | ..... | 4,008 | 222,216 | ..... | 670,447 |
| 14. Emerson Bor. | 4,484 | ..... | 71,941 | ..... | 9,497 | 376,126 | ..... | 462,048 |
| 15. Englewood City | 43,077 | 2,957 | 648,291 | ..... | 27,239 | 1,635,782 | ..... | 2,357,346 |
| 16. Englewood Cliffs Bor. | 21,840 | ..... | 296,197 | ..... | ..... | 470,220 | ..... | 788,257 |
| 17. Fair Lawn Bor. | 37,835 | 1,173 | 758,667 | 2,243 | 41,210 | 2,107,923 | ..... | 2,949,051 |
| 18. Fairview Bor. | 6,015 | ..... | 212,947 | ..... | 17,857 | 435,289 | ..... | 672,108 |
| 19. Fort Lee Bor. | 37,484 | 1,094 | 147,976 | ..... | 41,067 | 948,699 | ..... | 1,176,320 |
| 20. Franklin Lakes Bor. | 8,622 | ..... | 74,212 | ..... | ..... | 1,045,271 | ..... | 1,128,105 |
| 21. Garfield City | 40,346 | 601 | 479,103 | ..... | 51,267 | 827,496 | ..... | 1,398,813 |
| 22. Glen Rock Bor. | 17,550 | 148 | 103,794 | ..... | 12,474 | 585,200 | ..... | 719,166 |
| 23. Hackensack City | 187,330 | 9,658 | 1,404,865 | 1,442 | 50,437 | 1,938,485 | ..... | 3,592,217 |
| 24. Harrington Park Bor. | 2,240 | ..... | 11,710 | ..... | 5,162 | 304,282 | ..... | 323,394 |
| 25. Hasbrouck Heights Bor. | 13,918 | 826 | 103,308 | ..... | 15,656 | 668,291 | ..... | 801,999 |
| 26. Haworth Bor. | 1,568 | ..... | 19,974 | ..... | 3,217 | 421,056 | ..... | 445,815 |
| 27. Hillsdale Bor. | 11,915 | ..... | 83,861 | ..... | 13,714 | 830,332 | ..... | 939,822 |
| 28. Hohokus Bor. | 3,666 | ..... | 33,545 | ..... | ..... | 254,651 | ..... | 291,862 |
| 29. Leonia Bor. | 11,324 | ..... | 50,899 | ..... | 10,760 | 742,357 | ..... | 815,340 |
| 30. Little Ferry Bor. | 3,986 | ..... | 109,757 | ..... | 11,432 | 462,480 | ..... | 587,655 |
| 31. Lodi Bor. | 21,796 | 1,569 | 363,125 | ..... | 160,377 | 756,143 | ..... | 1,303,010 |
| 32. Lyndhurst Twp. | 16,575 | 844 | 471,525 | 1,655 | 23,148 | 699,762 | ..... | 1,213,509 |
| 33. Mahwah Twp. | 7,500 | 33 | 416,433 | 7,233 | ..... | 1,630,092 | ..... | 2,061,291 |
| 34. Maywood Bor. | 10,635 | ..... | 158,801 | ..... | 12,627 | 462,982 | ..... | 645,045 |
| 35. Midland Park Bor. | 10,224 | ..... | 128,268 | ..... | 9,382 | 302,714 | ..... | 460,786 |

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|---------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 36. Montvale Bor. | 16,401 | ..... | 149,682 | ..... | ..... | 872,787 | ..... | 1,038,870 |
| 37. Moonachie Bor. | 8,092 | ..... | 146,717 | ..... | ..... | 369,605 | ..... | 524,414 |
| 38. New Milford Bor. | 8,528 | 79 | 73,146 | ..... | 28,426 | 1,142,007 | ..... | 1,252,186 |
| 39. North Arlington Bor. | 12,786 | 734 | 151,182 | ..... | 28,042 | 574,902 | ..... | 767,646 |
| 40. Northvale Bor. | 5,988 | ..... | 205,393 | ..... | 4,491 | 299,127 | ..... | 514,999 |
| 41. Norwood Bor. | 6,251 | ..... | 61,563 | ..... | 4,137 | 411,277 | ..... | 483,228 |
| 42. Oakland Bor. | 7,244 | ..... | 139,196 | ..... | 16,699 | 619,067 | ..... | 782,206 |
| 43. Old Tappan Bor. | 1,527 | ..... | 38,691 | ..... | ..... | 793,769 | ..... | 833,987 |
| 44. Oradell Bor. | 13,658 | ..... | 64,817 | ..... | 7,666 | 827,071 | ..... | 913,212 |
| 45. Palisades Park Bor. | 9,089 | 467 | 145,260 | ..... | 19,617 | 479,604 | ..... | 654,037 |
| 46. Paramus Bor. | 50,727 | 31,332 | 1,237,719 | ..... | ..... | 2,203,149 | \$ 81,295 | 3,604,222 |
| 47. Park Ridge Bor. | 7,120 | ..... | 84,359 | ..... | 11,117 | 212,013 | ..... | 314,609 |
| 48. Ramsey Bor. | 12,907 | 296 | 232,052 | ..... | 10,944 | 993,760 | 13,609 | 1,263,568 |
| 49. Ridgefield Bor. | 19,288 | ..... | 218,106 | 12,120 | ..... | 7,228,200 | ..... | 7,477,714 |
| 50. Ridgefield Park Twp. | 3,349 | ..... | 211,883 | ..... | 21,797 | 520,190 | ..... | 757,219 |
| 51. Ridgewood Village | 42,533 | 825 | 256,346 | ..... | 24,162 | 1,094,434 | ..... | 1,418,300 |
| 52. River Edge | 8,032 | 534 | 82,811 | ..... | 14,405 | 653,964 | ..... | 759,746 |
| 53. Riverdale Twp. | 4,330 | ..... | 62,067 | ..... | 11,260 | 498,649 | ..... | 576,306 |
| 54. Rochelle Park Twp. | 12,443 | ..... | 94,642 | ..... | ..... | 317,028 | ..... | 424,113 |
| 55. Rockleigh Bor. .... | ..... | ..... | 39,203 | ..... | ..... | 49,572 | ..... | 88,775 |
| 56. Rutherford Bor. | 40,598 | 465 | 157,260 | ..... | 27,373 | 759,027 | ..... | 984,723 |
| 57. Saddle Brook Twp. | 15,698 | 345 | 362,887 | ..... | 15,752 | 899,144 | 31,714 | 1,325,540 |
| 58. Saddle River Bor. | 4,353 | ..... | 4,995 | 1,249 | ..... | 266,432 | ..... | 277,029 |
| 59. South Hackensack Twp. | 6,345 | 3 | 297,378 | ..... | ..... | 269,245 | ..... | 572,971 |
| 60. Teaneck Twp. | 38,138 | 11,687 | 373,333 | ..... | 56,973 | 1,850,331 | ..... | 2,330,462 |
| 61. Tenafly Bor. | 17,143 | ..... | 146,396 | ..... | 11,581 | 839,473 | ..... | 1,014,593 |
| 62. Teterboro Bor. | 7,722 | ..... | 161,254 | ..... | ..... | 90,075 | ..... | 259,051 |
| 63. Upper Saddle River Bor. ... | 611 | ..... | 92,976 | ..... | ..... | 665,095 | ..... | 758,682 |
| 64. Waldwick Bor. | 3,541 | ..... | 88,000 | ..... | 17,041 | 1,464,507 | ..... | 1,573,089 |
| 65. Wallington Bor. | 10,517 | ..... | 120,405 | ..... | 15,559 | 305,823 | ..... | 452,304 |
| 66. Washington Twp. | 5,653 | ..... | 24,535 | ..... | 13,039 | 476,891 | ..... | 520,118 |
| 67. Westwood Bor. | 22,196 | 513 | 177,692 | ..... | 12,809 | 649,657 | ..... | 862,867 |
| 68. Woodcliff Lake Bor. | 3,112 | ..... | 47,801 | ..... | ..... | 381,712 | ..... | 432,625 |
| 69. Wood-Ridge Bor. | 19,550 | ..... | 403,495 | ..... | 7,283 | 361,182 | ..... | 791,510 |
| 70. Wyckoff Twp. | 26,484 | ..... | 91,124 | ..... | ..... | 707,076 | ..... | 824,684 |
| Totals | \$1,129,317 | \$67,732 | \$15,294,316 | \$40,067 | \$1,075,722 | \$55,953,000 | \$126,618 | \$73,686,772 |

Difference in Totals Due to Rounding

BURLINGTON COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|-----------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Bass River Twp. | \$ 514 | ..... | \$ 22,270 | ..... | ..... | \$ 70,527 | ..... | \$ 93,311 |
| 2. Beverly City..... | 6,862 | ..... | 23,660 | ..... | \$ 9,109 | 123,560 | ..... | 163,191 |
| 3. Bordentown City..... | 4,449 | ..... | 77,709 | ..... | 10,358 | 215,082 | ..... | 307,598 |
| 4. Bordentown Twp. | 6,254 | \$ 1,076 | 125,573 | ..... | 11,925 | 450,250 | ..... | 595,078 |
| 5. Burlington City..... | 16,496 | 1,215 | 131,447 | ..... | ..... | 7,944,300 | ..... | 8,093,458 |
| 6. Burlington Twp. | 6,039 | 679 | 335,208 | ..... | ..... | 2,935,586 | ..... | 3,227,512 |
| 7. Chesterfield Twp. | 2,017 | ..... | 35,732 | ..... | ..... | 249,824 | ..... | 287,573 |
| 8. Cinnaminson Twp. | 7,298 | 681 | 285,662 | ..... | ..... | 1,196,756 | ..... | 1,490,397 |
| 9. Delanco Twp. | 2,336 | ..... | 159,815 | ..... | 6,224 | 210,781 | ..... | 379,156 |
| 10. Delran Twp. | 976 | ..... | 186,979 | ..... | 34,620 | 616,236 | ..... | 838,811 |
| 11. Eastampton Twp. | 1,145 | ..... | 17,259 | ..... | 7,650 | 220,127 | ..... | 246,181 |
| 12. Edgewater Park Twp. | 4,672 | ..... | 99,527 | ..... | ..... | 315,739 | ..... | 419,938 |
| 13. Evesham Twp. | 19,601 | 977 | 100,223 | ..... | ..... | 1,370,652 | ..... | 1,491,453 |
| 14. Fieldsboro Bor. .... | ..... | ..... | 65,648 | ..... | ..... | 26,566 | ..... | 92,214 |
| 15. Florence Twp. | 7,246 | ..... | 415,379 | ..... | ..... | 460,744 | ..... | 883,369 |
| 16. Hainesport Twp. | 251 | ..... | 54,573 | ..... | ..... | 211,193 | ..... | 266,017 |
| 17. Lumberton Twp. | 2,476 | ..... | 90,982 | ..... | ..... | 785,519 | ..... | 878,977 |
| 18. Mansfield Twp. | 1,394 | ..... | 30,529 | ..... | ..... | 301,270 | ..... | 333,193 |
| 19. Maple Shade Twp. | 4,854 | 2,520 | 114,045 | ..... | 61,929 | 831,465 | ..... | 1,014,813 |
| 20. Medford Twp. | 19,475 | ..... | 87,656 | ..... | ..... | 1,046,394 | ..... | 1,153,525 |
| 21. Medford Lakes Bor. | 2,753 | ..... | 6,493 | ..... | 11,382 | 195,162 | ..... | 215,790 |
| 22. Moorestown Twp. | 7,060 | 43,541 | 469,750 | ..... | 15,174 | 921,990 | ..... | 1,457,515 |
| 23. Mount Holly Twp. | 26,322 | 39 | 157,668 | ..... | 33,449 | 613,491 | ..... | 830,969 |
| 24. Mount Laurel Twp. | 17,611 | 105 | 153,216 | ..... | ..... | 936,564 | ..... | 1,107,496 |
| 25. New Hanover Twp. | 1,096 | 1 | 3,831 | ..... | ..... | 220,053 | ..... | 224,981 |

BURLINGTON COUNTY (Continued)

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|-----------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------------|
| | C.B.T. Banking Corpe. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 26. North Hanover Twp. | 1,444 | ..... | 21,776 | ..... | ..... | 469,105 | ..... | 492,325 |
| 27. Palmyra Bor. | 259 | ..... | 51,528 | ..... | 17,355 | 240,390 | ..... | 309,532 |
| 28. Pemberton Bor. | 2,689 | ..... | 10,292 | ..... | 4,118 | 33,742 | ..... | 50,841 |
| 29. Pemberton Twp. | 5,650 | ..... | 50,811 | ..... | 302,788 | 1,175,583 | ..... | 1,534,832 |
| 30. Riverside Twp. | 3,501 | 770 | 177,823 | ..... | 18,031 | 423,265 | ..... | 623,390 |
| 31. Riverton Bor. | 277 | ..... | 15,292 | ..... | 5,715 | 129,387 | ..... | 150,671 |
| 32. Shamong Twp. | 79 | ..... | 12,908 | ..... | ..... | 190,211 | ..... | 203,198 |
| 33. Southampton Twp. | 4,532 | ..... | 40,674 | ..... | ..... | 669,937 | ..... | 715,143 |
| 34. Springfield Twp. | 1,110 | ..... | 40,111 | ..... | ..... | 239,740 | ..... | 280,961 |
| 35. Tabernacle Twp. | 1,320 | ..... | 14,853 | ..... | ..... | 205,357 | ..... | 221,530 |
| 36. Washington Twp. .... | ..... | ..... | 23,295 | ..... | ..... | 35,036 | ..... | 58,331 |
| 37. Westhampton Twp. .... | ..... | ..... | 45,081 | ..... | ..... | 299,852 | ..... | 344,933 |
| 38. Willingboro Twp. | 7,789 | 1,309 | 146,373 | ..... | 409,101 | 1,379,040 | ..... | 1,943,612 |
| 39. Woodland Twp. .... | ..... | ..... | 6,643 | ..... | ..... | 62,631 | ..... | 69,274 |
| 40. Wrightstown Bor. | 797 | 1,724 | 17,947 | ..... | ..... | 52,622 | ..... | 73,090 |
| Totals..... | \$198,644 | \$54,638 | \$3,926,242 | ..... | \$958,927 | \$28,075,729 | ..... | \$33,214,179 |

Difference in Totals Due to Rounding

CAMDEN COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Audubon Bor. | \$ 10,061 | \$ 932 | \$ 149,537 | ..... | \$ 20,769 | \$ 480,464 | ..... | \$ 661,763 |
| 2. Audubon Park Bor. .... | ..... | ..... | 8,900 | ..... | 20,750 | 15,730 | ..... | 45,380 |
| 3. Barrington Bor. | 1,672 | ..... | 241,286 | ..... | 15,939 | 321,703 | ..... | 580,800 |
| 4. Bellmawr Bor. | 7,396 | 26 | 104,441 | ..... | 33,782 | 615,348 | ..... | 760,993 |
| 5. Berlin Bor. | 5,777 | ..... | 60,669 | ..... | ..... | 316,815 | ..... | 383,261 |
| 6. Berlin Twp. | 2,752 | 457 | 14,137 | ..... | ..... | 525,302 | ..... | 542,648 |
| 7. Brooklawn Bor. | 4,630 | ..... | 28,529 | ..... | ..... | 107,913 | ..... | 141,072 |
| 8. Camden City | 34,849 | 11,815 | 3,052,370 | \$102,554 | 1,449,909 | 4,796,130 | ..... | 9,447,627 |
| 9. Cherry Hill Twp. | 65,434 | 30,314 | 1,206,985 | ..... | ..... | 3,880,608 | \$135,823 | 5,319,164 |
| 10. Chesilhurst Bor. .... | ..... | ..... | 5,740 | ..... | ..... | 80,818 | ..... | 86,558 |
| 11. Clementon Bor. | 4,244 | 432 | 37,522 | ..... | 16,040 | 191,641 | ..... | 249,879 |
| 12. Collingswood Bor. | 11,563 | 3,656 | 115,852 | ..... | 38,461 | 533,621 | ..... | 703,153 |
| 13. Gibbsboro Bor. | 157 | ..... | 58,587 | ..... | 4,866 | 147,554 | ..... | 211,164 |
| 14. Gloucester City | 2,672 | 2,531 | 392,858 | ..... | ..... | 1,407,223 | ..... | 1,805,284 |
| 15. Gloucester Twp. | 15,903 | 1,135 | 156,115 | ..... | 85,514 | 2,063,679 | ..... | 2,322,346 |
| 16. Haddon Twp. | 24,050 | ..... | 111,168 | ..... | ..... | 666,302 | ..... | 801,520 |
| 17. Haddonfield Bor. | 26,055 | 37,225 | 109,678 | ..... | 15,590 | 593,957 | ..... | 782,505 |
| 18. Haddon Heights Bor. | 7,669 | ..... | 45,423 | ..... | 17,877 | 477,196 | ..... | 548,165 |
| 19. Hi-Nella Bor. | 120 | ..... | 4,457 | ..... | 13,919 | 48,369 | ..... | 66,865 |
| 20. Laurel Springs Bor. | 2,315 | ..... | 10,871 | ..... | 6,970 | 123,802 | ..... | 143,958 |
| 21. Lawnside Bor. | 1,651 | ..... | 43,644 | ..... | ..... | 332,165 | ..... | 377,460 |
| 22. Lindenwold Bor. | 2,295 | ..... | 25,768 | ..... | 195,771 | 513,784 | ..... | 737,618 |
| 23. Magnolia Bor. | 139 | ..... | 34,776 | ..... | 15,339 | 264,374 | ..... | 314,628 |
| 24. Merchantville Bor. | 17,015 | 561 | 29,519 | ..... | 31,063 | 260,336 | ..... | 338,494 |
| 25. Mt. Ephraim Bor. | 351 | ..... | 32,157 | ..... | 40,377 | 213,491 | ..... | 286,336 |

CAMDEN COUNTY (Continued)

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|---------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 26. Oaklyn Bor. | 361 | ..... | 26,707 | ..... | 8,616 | 176,153 | ..... | 211,837 |
| 27. Pennsauken Twp. | 33,803 | 7,672 | 1,142,006 | 3,040 | ..... | 3,065,227 | 2,648 | 4,254,396 |
| 28. Pine Hill Bor. | 120 | ..... | 9,757 | ..... | 22,048 | 382,264 | ..... | 414,189 |
| 29. Pine Valley Bor. .... | ..... | ..... | 949 | ..... | ..... | 2,720 | ..... | 3,669 |
| 30. Runnemede Bor. | 2,648 | 1 | 69,972 | ..... | 24,738 | 502,140 | ..... | 599,499 |
| 31. Somerdale Bor. | 3,730 | ..... | 41,002 | ..... | 17,081 | 303,641 | ..... | 365,454 |
| 32. Stratford Bor. | 5,039 | 1,736 | 59,598 | ..... | ..... | 381,637 | ..... | 448,010 |
| 33. Tavistock Bor. .... | ..... | ..... | 2,316 | ..... | ..... | 564 | ..... | 2,880 |
| 34. Voorhees Twp. | 11,171 | 1,006 | 150,478 | ..... | ..... | 710,965 | ..... | 873,620 |
| 35. Waterford Twp. | 9,014 | ..... | 28,736 | ..... | ..... | 584,913 | ..... | 622,663 |
| 36. Winslow Twp. | 4,618 | 234 | 197,908 | ..... | ..... | 2,704,368 | ..... | 2,907,128 |
| 37. Woodlynne Bor. | 3,730 | ..... | 9,410 | ..... | 37,013 | 76,116 | ..... | 126,269 |
| Totals | \$323,004 | \$99,731 | \$7,819,824 | \$105,594 | \$2,132,394 | \$27,869,033 | \$138,470 | \$38,488,050 |

Difference in Totals Due to Rounding

CAPE MAY COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Avalon Bor. | \$ 3,140 | ..... | \$ 31,033 | ..... | ..... | \$ 321,173 | ..... | \$ 355,346 |
| 2. Cape May City | 638 | ..... | 108,826 | ..... | \$ 4,788 | 228,336 | ..... | 342,588 |
| 3. Cape May Point Bor. .... | ..... | ..... | 236 | ..... | ..... | 16,404 | ..... | 16,640 |
| 4. Dennis Twp. | 772 | ..... | 16,927 | ..... | ..... | 458,009 | ..... | 475,708 |
| 5. Lower Twp. | 4,133 | ..... | 149,040 | ..... | ..... | 637,061 | ..... | 790,234 |
| 6. Middle Twp. | 4,664 | \$ 839 | 96,299 | ..... | ..... | 1,634,514 | ..... | 1,736,316 |
| 7. North Wildwood City | 5,330 | ..... | 98,179 | ..... | ..... | 306,970 | ..... | 410,479 |
| 8. Ocean City | 11,563 | 7,192 | 223,828 | ..... | ..... | 1,461,813 | ..... | 1,704,396 |
| 9. Sea Isle City | 234 | ..... | 18,817 | ..... | ..... | 210,477 | ..... | 229,528 |
| 10. Stone Harbor Bor. | 4,630 | ..... | 20,604 | ..... | ..... | 173,817 | ..... | 199,051 |
| 11. Upper Twp. | 12,060 | ..... | 9,436 | ..... | ..... | 3,457,780 | ..... | 3,479,276 |
| 12. West Cape May Bor. | 3,356 | ..... | 4,804 | ..... | 1,885 | 61,768 | ..... | 71,813 |
| 13. West Wildwood Bor. .... | ..... | ..... | 2,567 | ..... | ..... | 34,117 | ..... | 36,684 |
| 14. Wildwood City | 27,069 | 810 | 267,082 | ..... | ..... | 649,387 | ..... | 944,348 |
| 15. Wildwood Crest Bor. | 3,034 | ..... | 124,308 | ..... | ..... | 266,618 | ..... | 393,960 |
| 16. Woodbine Bor. | 2,237 | ..... | 24,099 | ..... | 24,966 | 53,718 | ..... | 105,020 |
| Totals | \$82,858 | \$8,841 | \$1,196,084 | ..... | \$31,639 | \$9,971,962 | ..... | \$11,291,384 |

Difference in Totals Due to Rounding

CUMBERLAND COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|-------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|--------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Bridgeton City | \$ 36,367 | \$2,057 | \$ 579,481 | \$1,379 | \$240,985 | \$ 773,602 | ..... | \$1,633,871 |
| 2. Commercial Twp. | 74 | ..... | 39,468 | ..... | ..... | 231,866 | ..... | 271,408 |
| 3. Deerfield Twp. | 508 | ..... | 26,042 | ..... | ..... | 155,127 | ..... | 181,677 |
| 4. Downe Twp. .... | ..... | ..... | 33,870 | ..... | ..... | 148,986 | ..... | 180,856 |
| 5. Fairfield Twp. | 471 | ..... | 20,645 | ..... | ..... | 201,700 | ..... | 222,816 |
| 6. Greenwich Twp. | 163 | ..... | 19,910 | ..... | ..... | 36,020 | ..... | 56,093 |
| 7. Hopewell Twp. | 1,992 | ..... | 36,495 | ..... | ..... | 160,533 | ..... | 199,020 |
| 8. Lawrence Twp. | 2,476 | ..... | 29,219 | ..... | 5,232 | 115,417 | ..... | 152,344 |
| 9. Maurice River Twp. .... | ..... | ..... | 59,276 | ..... | 12,890 | 270,126 | ..... | 342,292 |
| 10. Millville City | 25,811 | 1,512 | 478,330 | 2,661 | 55,265 | 1,267,633 | ..... | 1,831,212 |
| 11. Shiloh Bor. | 199 | ..... | 4,598 | ..... | ..... | 16,310 | ..... | 21,107 |
| 12. Stow Creek Twp. .... | ..... | ..... | 20,760 | ..... | ..... | 66,921 | ..... | 87,681 |
| 13. Upper Deerfield Twp. | 2,749 | ..... | 109,659 | ..... | ..... | 892,139 | ..... | 1,004,547 |
| 14. Vineland City | 40,527 | 4,374 | 867,623 | 2,182 | 114,513 | 2,162,265 | ..... | 3,191,484 |
| Totals | \$111,337 | \$7,942 | \$2,325,375 | \$6,221 | \$428,884 | \$6,496,645 | ..... | \$9,376,404 |

Difference in Totals Due to Rounding

ESSEX COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|--------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|--------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Ajd | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Belleville Town | \$ 31,844 | \$ 645 | \$ 910,854 | ..... | \$ 287,040 | \$ 1,671,734 | ..... | \$ 2,882,117 |
| 2. Bloomfield Town | 39,999 | 3,962 | 1,039,063 | \$ 9,537 | 335,259 | 1,909,016 | ..... | 3,336,836 |
| 3. Caldwell Bor. | 16,382 | 668 | 123,074 | ..... | 12,915 | 422,483 | ..... | 575,522 |
| 4. Cedar Grove Twp. | 22,523 | 2,053 | 169,251 | ..... | 16,244 | 650,452 | ..... | 860,523 |
| 5. East Orange City | 57,623 | 39,825 | 1,418,777 | 19,938 | 1,029,310 | 2,556,315 | \$ 165,026 | 5,286,814 |
| 6. Essex Fells Bor. .... | ..... | ..... | 6,004 | ..... | ..... | 174,123 | ..... | 180,127 |
| 7. Fairfield Bor. | 19,748 | 633 | 507,852 | ..... | ..... | 646,687 | ..... | 1,174,920 |
| 8. Glen Ridge Bor. | 7,773 | ..... | 42,030 | 1,238 | 12,116 | 251,000 | ..... | 314,157 |
| 9. Irvington Town | 38,978 | 5,339 | 724,901 | 4,224 | 641,459 | 1,730,721 | ..... | 3,145,622 |
| 10. Livingston Twp. | 55,082 | 973 | 406,901 | ..... | ..... | 1,815,736 | 222,675 | 2,501,367 |
| 11. Maplewood Twp. | 42,832 | 1,072 | 296,572 | 1,020 | 34,925 | 990,835 | ..... | 1,367,256 |
| 12. Millburn Twp. | 44,187 | 1,092 | 437,625 | ..... | ..... | 1,809,853 | 1,460,034 | 3,752,791 |
| 13. Montclair Town | 46,432 | 1,155 | 393,966 | 4,672 | 64,988 | 1,738,205 | ..... | 2,249,418 |
| 14. Newark City | 818,756 | 18,063 | 19,172,987 | 1,030,496 | 4,683,59 | 22,647,950 | 6,821,148 | 55,192,909 |
| 15. North Caldwell Bor. | 618 | ..... | 26,806 | ..... | 7,969 | 308,298 | ..... | 343,691 |
| 16. Nutley Town | 26,155 | ..... | 600,199 | ..... | 44,646 | 1,365,614 | ..... | 2,036,614 |
| 17. Orange City | 30,425 | 2,190 | 799,989 | 10,998 | 450,433 | 1,662,739 | ..... | 2,956,774 |
| 18. Roseland Bor. | 1,882 | ..... | 162,787 | ..... | 4,500 | 479,820 | ..... | 648,989 |
| 19. South Orange Village | 20,707 | 4,716 | 164,009 | 4,519 | 23,245 | 1,028,128 | ..... | 1,245,324 |
| 20. Verona Bor. | 11,271 | 207 | 174,455 | ..... | 20,605 | 597,887 | ..... | 804,425 |
| 21. West Caldwell Bor. | 20,856 | ..... | 242,160 | ..... | 11,448 | 871,155 | ..... | 1,145,619 |
| 22. West Orange Town | 46,665 | 20,605 | 686,421 | ..... | 63,220 | 2,592,879 | ..... | 3,409,790 |
| Totals | \$1,400,737 | \$103,197 | \$28,506,680 | \$1,086,640 | \$7,723,832 | \$47,921,630 | \$8,668,883 | \$95,411,599 |

Difference in Totals Due to Rounding

GLOUCESTER COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|--------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Clayton Bor. | \$ 2,988 | ..... | \$ 45,148 | ..... | \$ 14,822 | \$ 297,710 | ..... | \$ 360,668 |
| 2. Deptford Twp. | 9,825 | \$1,712 | 169,201 | ..... | 59,653 | 1,245,978 | ..... | 1,486,369 |
| 3. East Greenwich Twp. | 2,053 | 49 | 33,032 | ..... | ..... | 831,511 | ..... | 866,645 |
| 4. Elk Twp. | 405 | ..... | 19,123 | ..... | ..... | 173,736 | ..... | 193,264 |
| 5. Franklin Twp. | 3,632 | ..... | 56,009 | ..... | 21,696 | 795,341 | ..... | 876,678 |
| 6. Glassboro Bor. | 5,172 | 854 | 245,855 | ..... | 125,316 | 867,712 | ..... | 1,244,909 |
| 7. Greenwich Twp. | 3,113 | ..... | 393,108 | ..... | ..... | 425,243 | ..... | 821,464 |
| 8. Harrison Twp. | 5,227 | ..... | 38,490 | ..... | ..... | 195,517 | ..... | 239,234 |
| 9. Logan Twp. | 1,124 | ..... | 66,548 | ..... | ..... | 262,852 | ..... | 330,524 |
| 10. Mantua Twp. | 10,929 | 269 | 60,696 | ..... | 22,985 | 469,226 | ..... | 564,105 |
| 11. Monroe Twp. | 3,867 | 734 | 126,176 | ..... | 45,862 | 2,439,298 | ..... | 2,615,937 |
| 12. National Park Bor. | 2,716 | ..... | 6,747 | ..... | ..... | 262,773 | ..... | 272,236 |
| 13. Newfield Bor. | 5,437 | ..... | 20,446 | ..... | 11,795 | 76,445 | ..... | 114,123 |
| 14. Paulsboro Bor. | 6,659 | 890 | 122,362 | ..... | 54,117 | 187,309 | ..... | 371,337 |
| 15. Pitman Bor. | 11,608 | 2,680 | 120,457 | ..... | 18,152 | 330,284 | ..... | 483,181 |
| 16. South Harrison Twp. .... | ..... | ..... | 20,757 | ..... | ..... | 41,756 | ..... | 62,513 |
| 17. Swedesboro Bor. | 1,138 | ..... | 86,783 | ..... | 21,892 | 103,601 | ..... | 213,414 |
| 18. Washington Twp. | 8,128 | 455 | 106,320 | ..... | ..... | 1,268,432 | ..... | 1,383,335 |
| 19. Wenonah Bor. | 1,672 | ..... | 3,976 | ..... | 3,937 | 95,139 | ..... | 104,724 |
| 20. West Deptford Twp. | 15,558 | ..... | 407,630 | ..... | ..... | 806,365 | ..... | 1,229,553 |
| 21. Westville Bor. | 6,071 | ..... | 45,409 | ..... | 10,981 | 197,199 | ..... | 259,660 |
| 22. Woodbury City | 26,734 | 1,942 | 161,160 | \$1,031 | 94,655 | 620,898 | ..... | 906,420 |
| 23. Woodbury Heights Bor. | 3,457 | ..... | 41,968 | ..... | ..... | 202,128 | ..... | 247,553 |
| 24. Woolwich Twp. .... | ..... | ..... | 59,528 | ..... | ..... | 182,774 | ..... | 242,302 |
| Totals | \$137,512 | \$9,587 | \$2,456,932 | \$1,031 | \$505,863 | \$12,379,227 | ..... | \$15,490,152 |

Difference in Totals Due to Rounding

HUDSON COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|-----------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Bayonne City..... | \$ 46,962 | \$ 2,451 | \$ 2,816,890 | \$ 22,274 | \$ 581,138 | \$ 2,590,297 | ..... | \$ 6,060,012 |
| 2. East Newark Bor..... | 3,930 | ..... | 223,317 | ..... | 13,007 | 81,419 | ..... | 321,673 |
| 3. Guttenberg Town..... | 6,532 | ..... | 104,817 | ..... | 76,364 | 163,499 | ..... | 351,212 |
| 4. Harrison Town..... | 11,957 | ..... | 1,109,919 | 12,666 | ..... | 6,295,903 | ..... | 7,430,445 |
| 5. Hoboken City | 18,213 | 92 | 1,963,236 | 565,908 | 692,607 | 1,113,780 | ..... | 4,353,836 |
| 6. Jersey City | 171,547 | 32,553 | 6,978,226 | 970,907 | 3,491,355 | 24,955,425 | \$104,960 | 36,704,973 |
| 7. Kearny Town..... | 27,667 | 9,724 | 2,268,537 | 146,170 | ..... | 12,693,162 | ..... | 15,145,260 |
| 8. North Bergen Twp..... | 14,877 | 2,059 | 1,176,441 | 74,203 | 299,314 | 2,035,555 | ..... | 3,602,449 |
| 9. Secaucus Town..... | 18,282 | ..... | 646,635 | 25,672 | ..... | 1,020,619 | ..... | 1,711,208 |
| 10. Union City..... | 48,751 | 1,816 | 1,163,791 | 1,081 | 745,002 | 1,294,341 | ..... | 3,254,782 |
| 11. Weehawken Twp..... | 4,901 | ..... | 504,136 | 23,864 | 90,929 | 348,757 | ..... | 972,587 |
| 12. West New York Town..... | 22,474 | 1,141 | 963,046 | 1,842 | 545,049 | 950,688 | ..... | 2,484,240 |
| Totals..... | \$396,092 | \$49,836 | \$19,918,991 | \$1,844,588 | \$6,534,767 | \$53,543,445 | \$104,960 | \$82,392,679 |

Difference in Totals Due to Rounding

HUNTERDON COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|----------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Alexandria Twp. | \$ 1,060 | | \$ 45,779 | | | \$ 167,962 | | \$ 214,801 |
| 2. Bethlehem Twp. | | | 30,934 | | | 131,057 | | 161,991 |
| 3. Bloomsbury Bor. | 3,546 | | 13,544 | | | 23,541 | | 40,631 |
| 4. Califon Bor. | 5,253 | | 13,530 | | \$ 1,687 | 42,974 | | 63,444 |
| 5. Clinton Town | 9,791 | | 42,364 | | 2,538 | 66,021 | | 120,714 |
| 6. Clinton Twp. | 2,163 | | 100,233 | | | 330,880 | | 433,276 |
| 7. Delaware Twp. | 332 | | 72,078 | | | 186,264 | | 258,674 |
| 8. East Amwell Twp. | 501 | | 59,095 | | | 170,656 | | 230,252 |
| 9. Flemington Bor. | 13,268 | \$ 692 | 108,091 | | 5,347 | 185,084 | | 312,482 |
| 10. Franklin Twp. | 1,513 | | 53,402 | | | 138,389 | | 193,304 |
| 11. Frenchtown Bor. | 3,693 | | 45,749 | | 2,552 | 42,093 | | 94,087 |
| 12. Glen Gardner Bor. | 1,833 | | 6,240 | | | 29,897 | | 37,970 |
| 13. Hampton Bor. | | | 7,717 | | 3,587 | 31,199 | | 42,503 |
| 14. High Bridge Bor. | 2,308 | | 84,678 | | 5,197 | 76,315 | | 168,498 |
| 15. Holland Twp. | 2,734 | | 51,415 | | | 3,133,900 | \$4 | 3,188,053 |
| 16. Kingwood Twp. | 786 | | 53,838 | | | 180,538 | | 235,162 |
| 17. Lambertville City | 5,721 | 227 | 76,856 | | | 146,758 | | 229,562 |
| 18. Lebanon Bor. | 1,746 | 131 | 11,313 | | | 41,532 | | 54,722 |
| 19. Lebanon Twp. | 574 | | 48,263 | | | 1,923,194 | | 1,972,031 |
| 20. Milford Bor. | 3,274 | | 192,499 | | | 225,896 | | 421,669 |
| 21. Raritan Twp. | 14,657 | | 318,031 | | 7,087 | 747,755 | | 1,087,530 |
| 22. Readington Twp. | 7,216 | | 109,472 | | | 752,662 | | 869,350 |
| 23. Stockton Bor. | 1,243 | | 5,690 | | | 29,586 | | 36,519 |
| 24. Tewksbury Twp. | 3,046 | | 84,970 | | | 244,399 | | 332,415 |
| 25. Union Twp. | 1,633 | | 49,485 | | | 125,244 | | 176,362 |
| 26. West Amwell Twp. | | | 30,142 | | | 219,419 | | 249,561 |
| Totals..... | \$87,891 | \$1,050 | \$1,715,408 | | \$27,994 | \$9,393,215 | \$4 | \$11,225,562 |

Difference in Totals Due to Rounding

MERCER COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|----------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. East Windsor Twp. | \$ 7,596 | \$ 4 | \$ 283,940 | ..... | \$ 40,657 | \$ 821,353 | ..... | \$ 1,153,550 |
| 2. Ewing Twp. | 14,777 | 1,173 | 1,268,158 | \$ 4,284 | ..... | 1,788,685 | \$674,310 | 3,751,387 |
| 3. Hamilton Twp. | 33,685 | 5,159 | 977,727 | 5,532 | ..... | 11,194,198 | ..... | 12,216,301 |
| 4. Hightstown Bor. | 2,542 | 868 | 86,806 | ..... | 39,720 | 231,412 | ..... | 361,348 |
| 5. Hopewell Bor. | 5,389 | ..... | 32,916 | ..... | ..... | 90,247 | ..... | 128,552 |
| 6. Hopewell Twp. | 5,076 | ..... | 277,737 | ..... | ..... | 927,589 | ..... | 1,210,402 |
| 7. Lawrence Twp. | 13,157 | 1,402 | 596,204 | ..... | ..... | 1,809,704 | 991 | 2,421,458 |
| 8. Pennington Bor. | 528 | ..... | 22,639 | ..... | 2,498 | 110,300 | ..... | 135,965 |
| 9. Princeton Bor. | 60,877 | 501 | 190,926 | 1,487 | 15,837 | 606,374 | ..... | 876,002 |
| 10. Princeton Twp. | 11,074 | ..... | 142,513 | ..... | ..... | 854,205 | ..... | 1,007,792 |
| 11. Trenton City | 57,670 | 31,655 | 3,282,238 | 82,759 | 1,506,941 | 3,556,415 | ..... | 8,517,678 |
| 12. Washington Twp. | 482 | ..... | 63,682 | ..... | ..... | 803,240 | ..... | 867,404 |
| 13. West Windsor Twp. | 13,914 | ..... | 258,156 | 10,836 | ..... | 957,374 | ..... | 1,240,280 |
| Totals | \$226,768 | \$40,761 | \$7,483,643 | \$104,896 | \$1,605,653 | \$23,751,096 | \$675,301 | \$33,888,118 |

Difference in Totals Due to Rounding

MIDDLESEX COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|--------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Carteret Bor. | \$ 24,283 | \$ 459 | \$ 893,876 | \$ 1,199 | \$ 29,059 | \$ 1,070,958 | ..... | \$ 2,019,834 |
| 2. Cranbury Twp. | 6,167 | ..... | 140,506 | ..... | ..... | 249,277 | ..... | 295,950 |
| 3. Dunellen Bor. | 1,958 | 250 | 213,462 | 2,496 | 9,900 | 276,305 | ..... | 504,371 |
| 4. East Brunswick Twp. | 35,110 | 3,305 | 587,009 | ..... | 41,516 | 2,055,199 | ..... | 2,722,139 |
| 5. Edison Twp. | 26,106 | 6,713 | 1,328,231 | 14,526 | ..... | 11,977,405 | ..... | 13,352,981 |
| 6. Helmetta Bor. .... | ..... | ..... | 68,541 | ..... | 1,218 | 55,307 | ..... | 125,066 |
| 7. Highland Park Bor. | 10,067 | 396 | 133,207 | ..... | 84,969 | 449,344 | ..... | 677,983 |
| 8. Jamesburg Bor. | 5,267 | ..... | 36,796 | ..... | 41,581 | 172,097 | ..... | 255,741 |
| 9. Metuchen Bor. | 12,161 | 1,669 | 296,771 | 16,271 | 20,055 | 801,402 | ..... | 1,148,329 |
| 10. Middlesex Bor. | 3,060 | 601 | 259,445 | ..... | 18,914 | 830,753 | ..... | 1,112,773 |
| 11. Milltown Bor. | 4,442 | ..... | 98,343 | ..... | ..... | 148,530 | ..... | 251,315 |
| 12. Monroe Twp. | 17,980 | ..... | 157,211 | ..... | ..... | 908,111 | ..... | 1,083,302 |
| 13. New Brunswick City | 48,651 | 1,907 | 1,138,600 | 22,374 | 367,203 | 1,730,077 | ..... | 3,308,812 |
| 14. North Brunswick Twp. | 12,776 | 28,777 | 1,104,157 | 4,323 | ..... | 1,693,623 | ..... | 2,843,656 |
| 15. Old Bridge Twp. | 27,674 | 640 | 296,258 | 2,508 | 358,106 | 2,270,382 | ..... | 2,955,568 |
| 16. Perth Amboy City | 20,147 | 3,191 | 1,672,439 | 23,404 | 58,190 | 1,492,058 | ..... | 3,269,429 |
| 17. Piscataway Twp. | 14,645 | 2,355 | 829,027 | ..... | ..... | 2,574,007 | ..... | 3,420,034 |
| 18. Plainsboro Twp. | 1,994 | ..... | 74,379 | ..... | ..... | 426,821 | ..... | 503,194 |
| 19. Sayreville Bor. | 21,149 | 18 | 1,449,162 | 1,884 | ..... | 8,072,169 | ..... | 9,544,382 |
| 20. South Amboy City | 12,882 | ..... | 57,453 | 37,363 | ..... | 3,551,549 | ..... | 3,659,247 |
| 21. South Brunswick Twp. | 6,775 | 601 | 607,979 | 13,379 | ..... | 2,722,211 | ..... | 3,350,945 |
| 22. South Plainfield Bor. | 6,414 | 1,361 | 583,461 | 9,453 | ..... | 1,364,948 | ..... | 1,965,637 |
| 23. South River Bor. | 16,230 | 477 | 126,011 | ..... | 99,345 | 240,245 | ..... | 482,308 |
| 24. Spotswood Bor. | 5,736 | ..... | 236,687 | 4,972 | 57,109 | 331,793 | ..... | 636,297 |
| 25. Woodbridge Twp. | 50,388 | 24,296 | 2,407,549 | 66,014 | ..... | 15,117,088 | ..... | 17,665,335 |
| Totals | \$392,062 | \$77,014 | \$14,796,561 | \$220,164 | \$1,187,166 | \$60,581,659 | ..... | \$77,254,626 |

Difference in Totals Due to Rounding

MONMOUTH COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|---------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Aberdeen Twp. | \$ 9,367 | ..... | \$ 223,552 | ..... | \$ 137,593 | \$ 542,271 | ..... | \$ 912,783 |
| 2. Allenhurst Bor. | 12,024 | ..... | 11,771 | ..... | 792 | 153,510 | ..... | 178,097 |
| 3. Allentown Bor. | 5,482 | ..... | 7,196 | ..... | 16,714 | 73,802 | ..... | 103,194 |
| 4. Asbury Park City | 9,409 | \$ 3,552 | 466,926 | ..... | 163,105 | 764,643 | ..... | 1,407,635 |
| 5. Atlantic Highlands Bor. | 1,418 | 1,158 | 33,875 | ..... | 7,947 | 195,808 | ..... | 240,206 |
| 6. Avon-By-The-Sea Bor. | 2,395 | ..... | 13,967 | ..... | 2,440 | 115,880 | ..... | 134,682 |
| 7. Belmar Bor. | 11,720 | ..... | 57,040 | ..... | 8,198 | 280,553 | ..... | 357,511 |
| 8. Bradley Beach Bor. | 10,256 | ..... | 37,155 | ..... | 27,029 | 229,224 | ..... | 303,664 |
| 9. Brielle Bor. | 2,076 | ..... | 35,275 | ..... | 3,845 | 191,566 | ..... | 232,762 |
| 10. Colts Neck Twp. | 1,699 | ..... | 62,269 | ..... | ..... | 1,008,970 | ..... | 1,072,938 |
| 11. Deal Bor. | 322 | ..... | 7,825 | ..... | ..... | 313,889 | ..... | 322,036 |
| 12. Eatontown Bor. | 11,335 | 972 | 250,472 | ..... | 16,928 | 593,619 | ..... | 873,326 |
| 13. Englishtown Bor. | 652 | ..... | 20,624 | ..... | 1,978 | 30,152 | ..... | 53,406 |
| 14. Fair Haven Bor. | 2,939 | ..... | 24,922 | ..... | 7,699 | 279,481 | ..... | 315,041 |
| 15. Farmingdale Bor. | 7,780 | ..... | 22,077 | ..... | ..... | 47,359 | ..... | 77,216 |
| 16. Freehold Bor. | 18,846 | 1,091 | 187,868 | ..... | 83,177 | 434,269 | ..... | 725,251 |
| 17. Freehold Twp. | 18,743 | ..... | 240,291 | ..... | ..... | 1,229,431 | ..... | 1,488,465 |
| 18. Hazlet Twp. | 14,933 | ..... | 180,214 | ..... | 51,303 | 820,380 | ..... | 1,066,830 |
| 19. Highlands Bor. | 2,349 | ..... | 27,389 | ..... | 33,410 | 160,560 | ..... | 223,708 |
| 20. Holmdel Twp. | 5,085 | ..... | 411,621 | ..... | ..... | 795,379 | \$1,309,789 | 2,521,874 |
| 21. Howell Twp. | 14,883 | 148 | 240,647 | ..... | ..... | 3,864,231 | ..... | 4,119,909 |
| 22. Interlaken Bor. .... | ..... | ..... | 14 | ..... | 1,118 | 79,600 | ..... | 80,732 |
| 23. Keansburg Bor. | 10,343 | 1,163 | 61,827 | ..... | 101,498 | 311,540 | ..... | 486,371 |
| 24. Keyport Bor. | 13,860 | 643 | 100,635 | ..... | 49,806 | 288,220 | ..... | 543,164 |
| 25. Little Silver Bor. | 2,656 | ..... | 47,269 | ..... | 6,389 | 333,280 | ..... | 389,594 |
| 26. Loch Arbour Village ..... | ..... | ..... | 4,101 | ..... | 523 | 18,898 | ..... | 23,522 |
| 27. Long Branch City | 20,883 | 98 | 245,226 | \$ 7,122 | 265,791 | 1,320,539 | ..... | 1,859,659 |
| 28. Manalapan Twp. | 10,040 | ..... | 110,137 | ..... | ..... | 1,360,588 | ..... | 1,480,765 |
| 29. Manasquan Bor. | 4,527 | 935 | 44,154 | ..... | 5,300 | 281,411 | ..... | 336,327 |
| 30. Marlboro Twp. | 8,766 | ..... | 97,438 | ..... | 22,011 | 860,325 | ..... | 988,540 |

MONMOUTH COUNTY (Continued)

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|---------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|--------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 31. Matawan Bor. | 21,099 | 651 | 50,303 | ..... | 64,753 | 863,852 | ..... | 1,000,658 |
| 32. Middletown Twp. | 44,761 | 683 | 269,326 | ..... | 92,427 | 3,267,260 | ..... | 3,674,457 |
| 33. Millstone Twp. | 653 | ..... | 45,529 | ..... | ..... | 238,081 | ..... | 284,263 |
| 34. Monmouth Beach Bor. | 539 | ..... | 7,947 | ..... | 3,671 | 183,960 | ..... | 196,117 |
| 35. Neptune Twp. | 9,545 | ..... | 286,123 | ..... | 55,672 | 1,735,540 | ..... | 2,086,880 |
| 36. Neptune City Bor. | 4,421 | ..... | 70,462 | ..... | 50,370 | 233,460 | ..... | 358,713 |
| 37. Ocean Twp. | 7,292 | 857 | 152,846 | ..... | 33,922 | 1,191,026 | ..... | 1,385,943 |
| 38. Oceanport Bor. | 1,952 | ..... | 80,208 | ..... | 7,610 | 283,587 | ..... | 373,357 |
| 39. Red Bank Bor. | 14,500 | 1,669 | 327,193 | 4,092 | 19,518 | 1,290,553 | 19,027 | 1,676,552 |
| 40. Roosevelt Bor. .... | ..... | ..... | 4,604 | ..... | 1,714 | 40,982 | ..... | 47,300 |
| 41. Rumson Bor. | 7,635 | ..... | 28,282 | ..... | 6,580 | 467,969 | ..... | 510,466 |
| 42. Sea Bright Bor. | 4,774 | ..... | 34,872 | ..... | 2,653 | 99,193 | ..... | 141,492 |
| 43. Sea Girt Bor. | 2,099 | ..... | 9,699 | ..... | ..... | 123,028 | ..... | 134,826 |
| 44. Shrewsbury Bor. | 15,100 | ..... | 88,330 | ..... | 2,755 | 195,025 | ..... | 301,210 |
| 45. Shrewsbury Twp. .... | ..... | ..... | 749 | ..... | 12,405 | 18,614 | ..... | 31,768 |
| 46. South Belmar Bor. | 952 | ..... | 9,068 | ..... | 2,803 | 68,426 | ..... | 81,249 |
| 47. Spring Lake Bor. | 8,675 | ..... | 26,137 | ..... | ..... | 229,223 | ..... | 264,035 |
| 48. Spring Lake Heights Bor. .. | 7,957 | ..... | 27,561 | ..... | 9,793 | 231,212 | ..... | 276,523 |
| 49. Tinton Falls | 482 | ..... | 178,047 | ..... | 10,521 | 601,297 | ..... | 790,347 |
| 50. Union Beach Bor. | 4,810 | ..... | 86,820 | ..... | 54,118 | 295,036 | ..... | 440,784 |
| 51. Upper Freehold Twp. | 327 | ..... | 61,730 | ..... | ..... | 236,846 | ..... | 298,903 |
| 52. Wall Twp. | 25,185 | ..... | 199,122 | ..... | ..... | 2,061,334 | ..... | 2,285,641 |
| 53. West Long Branch Bor. | 368 | 10,843 | 125,631 | ..... | 9,752 | 414,220 | ..... | 560,814 |
| Totals | \$417,913 | \$24,465 | \$5,444,365 | \$11,213 | \$1,455,633 | \$31,349,102 | \$1,328,816 | \$40,031,507 |

Difference in Totals Due to Rounding

MORRIS COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|----------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Boonton Town | \$ 10,029 | \$ 284 | \$ 324,739 | \$ 1,957 | \$ 10,687 | \$ 371,849 | ..... | \$ 719,545 |
| 2. Boonton Twp. | 2,902 | ..... | 45,277 | ..... | ..... | 130,924 | ..... | 179,103 |
| 3. Butler Bor. | 6,405 | ..... | 173,768 | ..... | 10,793 | 717,373 | ..... | 908,339 |
| 4. Chatham Bor. | 26,167 | 158 | 120,077 | 2,470 | 7,690 | 374,207 | \$ 21,779 | 552,548 |
| 5. Chatham Twp. | 6,989 | ..... | 32,064 | ..... | ..... | 572,964 | ..... | 612,017 |
| 6. Chester Bor. | 4,365 | ..... | 34,838 | ..... | ..... | 85,644 | ..... | 124,847 |
| 7. Chester Twp. .... | ..... | ..... | 49,410 | ..... | 4,039 | 606,781 | ..... | 660,230 |
| 8. Denville Twp. | 27,549 | 936 | 226,250 | 4,941 | 15,761 | 972,806 | ..... | 1,248,243 |
| 9. Dover Town | 25,828 | 1,723 | 299,009 | 4,188 | 22,798 | 454,884 | ..... | 808,430 |
| 10. East Hanover Twp. | 11,574 | 668 | 279,512 | ..... | ..... | 1,888,140 | 1,312 | 2,181,206 |
| 11. Florham Park Bor. | 13,271 | 3,323 | 229,768 | ..... | ..... | 589,456 | ..... | 835,818 |
| 12. Hanover Twp. | 15,061 | ..... | 906,912 | ..... | ..... | 959,398 | 179,679 | 2,061,050 |
| 13. Harding Twp. | 2,088 | ..... | 18,701 | ..... | ..... | 283,060 | ..... | 303,849 |
| 14. Jefferson Twp. | 8,468 | ..... | 63,153 | ..... | 18,613 | 1,430,784 | ..... | 1,521,018 |
| 15. Kinneelon Bor. | 8,641 | ..... | 32,556 | ..... | 7,362 | 308,861 | ..... | 357,420 |
| 16. Lincoln Park Bor. | 4,185 | ..... | 87,068 | ..... | 12,652 | 356,806 | ..... | 460,711 |
| 17. Madison Bor. | 17,978 | 828 | 169,544 | 2,851 | 16,503 | 394,095 | ..... | 601,799 |
| 18. Mendham Bor. | 747 | ..... | 47,002 | ..... | 4,700 | 269,562 | ..... | 322,011 |
| 19. Mendham Twp. | 2,179 | ..... | 14,448 | ..... | ..... | 288,722 | ..... | 305,349 |
| 20. Mine Hill Twp. | 1,113 | ..... | 57,790 | ..... | 5,041 | 128,001 | ..... | 191,945 |

MORRIS COUNTY (Continued)

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|-------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|--------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 21. Montville Twp. | 3,284 | 7,718 | 184,356 | ..... | ..... | 1,158,429 | ..... | 1,353,787 |
| 22. Morris Twp. | 23,405 | ..... | 441,264 | ..... | ..... | 1,212,392 | 784,705 | 2,461,766 |
| 23. Morris Plains Bor. | 5,314 | ..... | 244,214 | ..... | ..... | 362,160 | ..... | 611,688 |
| 24. Morristown Town | 111,722 | 2,578 | 510,829 | 6,512 | 20,580 | 1,738,440 | ..... | 2,390,661 |
| 25. Mountain Lakes Bor. | 3,814 | ..... | 35,963 | ..... | 3,918 | 285,753 | ..... | 329,448 |
| 26. Mount Arlington Bor. | 2,109 | ..... | 18,031 | ..... | 5,900 | 148,945 | ..... | 174,985 |
| 27. Mount Olive Twp. | 8,665 | 35 | 89,290 | ..... | 28,400 | 967,654 | ..... | 1,094,044 |
| 28. Netcong Bor. | 3,804 | ..... | 51,878 | ..... | ..... | 193,236 | ..... | 248,918 |
| 29. Par-Troy Hills Twp. | 31,844 | 11,222 | 487,670 | ..... | ..... | 1,737,313 | 1,479,789 | 3,747,838 |
| 30. Passaic Twp. | 4,126 | ..... | 107,171 | ..... | 6,378 | 947,013 | ..... | 1,064,688 |
| 31. Pequannock Twp. | 10,951 | ..... | 125,831 | ..... | 17,172 | 572,911 | ..... | 726,865 |
| 32. Randolph Twp. | 9,541 | ..... | 197,440 | ..... | 19,574 | 856,696 | ..... | 1,083,251 |
| 33. Riverdale Bor. | 2,448 | ..... | 78,425 | ..... | 2,653 | 215,980 | ..... | 299,506 |
| 34. Rockaway Bor. | 8,899 | ..... | 182,949 | ..... | 8,144 | 242,469 | ..... | 442,461 |
| 35. Rockaway Twp. | 4,951 | ..... | 287,109 | ..... | 20,373 | 650,165 | ..... | 962,598 |
| 36. Roxbury Twp. | 20,552 | 1,024 | 388,507 | 3,537 | ..... | 901,561 | ..... | 1,315,181 |
| 37. Victory Gardens Bor. | 890 | ..... | 4,352 | ..... | 14,441 | 18,087 | ..... | 37,770 |
| 38. Washington Twp. | 2,724 | ..... | 107,998 | ..... | 10,099 | 586,424 | ..... | 707,245 |
| 39. Wharton Bor. | 4,005 | 430 | 113,062 | ..... | 6,725 | 217,576 | ..... | 341,798 |
| Totals | \$458,584 | \$30,928 | \$6,868,224 | \$26,456 | \$300,999 | \$24,197,521 | \$2,467,263 | \$34,349,975 |

Difference in Totals Due to Rounding

OCEAN COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|----------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Barnegat Twp. | \$ 3,789 | ..... | \$ 14,786 | ..... | \$ 7,057 | \$ 444,509 | ..... | \$ 470,141 |
| 2. Barnegat Light Bor. | 1,351 | ..... | 5,979 | ..... | ..... | 55,039 | ..... | 62,369 |
| 3. Bay Head Bor. | 3,521 | ..... | 8,388 | \$7,410 | ..... | 112,193 | ..... | 131,512 |
| 4. Beach Haven Bor. | 7,637 | ..... | 25,667 | ..... | ..... | 164,884 | ..... | 198,188 |
| 5. Beachwood Bor. .... | ..... | ..... | 10,926 | ..... | 7,785 | 253,894 | ..... | 272,585 |
| 6. Berkeley Twp. | 7,984 | ..... | 94,592 | ..... | ..... | 2,128,901 | ..... | 2,231,477 |
| 7. Brick Twp. | 49,770 | \$3,245 | 199,357 | ..... | 39,595 | 2,245,975 | ..... | 2,537,942 |
| 8. Dover Twp. | 59,636 | 3,317 | 714,101 | ..... | 42,450 | 3,912,044 | ..... | 4,731,548 |
| 9. Eagleswood Twp. | 900 | ..... | 4,649 | ..... | ..... | 108,387 | ..... | 113,936 |
| 10. Harvey Cedars Bor. | 675 | ..... | 2,974 | ..... | ..... | 71,525 | ..... | 75,174 |
| 11. Island Heights Bor. | 560 | ..... | 5,715 | ..... | 1,148 | 72,518 | ..... | 79,941 |
| 12. Jackson Twp. | 10,705 | 691 | 128,909 | ..... | 23,078 | 1,221,910 | ..... | 1,385,293 |
| 13. Lacey Twp. | 13,818 | 601 | 40,864 | ..... | ..... | 5,951,284 | ..... | 6,006,567 |
| 14. Lakehurst Bor. | 6,131 | ..... | 9,725 | ..... | 27,900 | 81,894 | ..... | 125,650 |
| 15. Lakewood Twp. | 47,180 | 467 | 247,480 | ..... | 121,330 | 1,685,305 | ..... | 2,101,762 |
| 16. Lavallette Bor. | 4,621 | ..... | 10,780 | ..... | ..... | 122,975 | ..... | 138,376 |
| 17. Little Egg Harbor Twp. | 4,445 | ..... | 23,648 | ..... | 4,622 | 489,962 | ..... | 522,677 |
| 18. Long Beach Twp. | 727 | ..... | 26,800 | ..... | ..... | 560,575 | ..... | 588,102 |
| 19. Manchester Twp. | 13,467 | ..... | 39,041 | ..... | 19,660 | 1,179,809 | ..... | 1,251,977 |
| 20. Mantoloking Bor. .... | ..... | ..... | 1,129 | ..... | ..... | 87,641 | ..... | 88,770 |
| 21. Ocean Twp. | 2,846 | ..... | 12,629 | ..... | 2,234 | 370,817 | ..... | 388,526 |
| 22. Ocean Gate Bor. .... | ..... | ..... | 2,976 | ..... | 1,061 | 82,442 | ..... | 86,479 |
| 23. Pine Beach Bor. | 161 | ..... | 3,012 | ..... | 974 | 96,672 | ..... | 100,819 |
| 24. Plumsted Twp. | 4,976 | ..... | 20,169 | ..... | ..... | 180,650 | ..... | 205,795 |
| 25. Pt. Pleasant Bor. | 14,453 | ..... | 75,688 | ..... | 13,071 | 707,542 | ..... | 810,754 |
| 26. Pt. Pleasant Beach Bor. | 15,712 | 396 | 102,743 | ..... | 2,367 | 395,110 | ..... | 516,328 |
| 27. Seaside Heights Bor. | 4,054 | ..... | 47,689 | ..... | ..... | 109,101 | ..... | 160,844 |
| 28. Seaside Park Bor. | 3,613 | ..... | 19,667 | ..... | ..... | 165,043 | ..... | 188,323 |
| 29. Ship Bottom Bor. | 7,001 | ..... | 23,692 | ..... | ..... | 181,374 | ..... | 212,067 |
| 30. South Toms River Bor. | 1,399 | ..... | 19,093 | ..... | 6,139 | 150,252 | ..... | 176,883 |
| 31. Stafford Twp. | 6,398 | 424 | 32,873 | ..... | ..... | 1,496,065 | ..... | 1,535,760 |
| 32. Surf City Bor. | 2,182 | ..... | 10,952 | ..... | ..... | 133,697 | ..... | 146,831 |
| 33. Tuckerton Bor. | 5,916 | ..... | 17,108 | ..... | ..... | 152,603 | ..... | 175,627 |
| Totals | \$305,631 | \$9,140 | \$2,003,801 | \$7,410 | \$320,451 | \$25,172,592 | ..... | \$27,819,025 |

PASSAIC COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|-----------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Bloomingdale Bor. | \$ 6,708 | ..... | \$ 66,232 | ..... | \$ 13,771 | \$ 285,827 | ..... | \$ 372,538 |
| 2. Clifton City | 111,277 | 12,486 | 3,161,018 | \$ 2,298 | 88,466 | 4,790,722 | ..... | 8,166,267 |
| 3. Haledon Bor. | 5,496 | ..... | 76,348 | ..... | 8,872 | 345,436 | ..... | 436,152 |
| 4. Hawthorne Bor. | 31,355 | 70 | 278,340 | ..... | ..... | 873,242 | ..... | 1,183,007 |
| 5. Little Falls Twp. | 19,179 | ..... | 218,459 | ..... | ..... | 760,610 | ..... | 998,248 |
| 6. North Haledon Bor. | 5,056 | ..... | 40,458 | ..... | 8,813 | 329,838 | ..... | 384,165 |
| 7. Passaic City | 98,783 | 3,104 | 2,280,207 | 8,587 | 558,216 | 1,845,496 | \$247 | 4,794,640 |
| 8. Paterson City | 111,683 | 7,140 | 2,698,544 | 27,940 | 2,190,903 | 5,985,236 | ..... | 11,021,446 |
| 9. Pompton Lakes Bor. | 8,411 | 436 | 268,451 | ..... | 16,010 | 446,411 | ..... | 739,719 |
| 10. Prospect Park Bor. | 34,453 | ..... | 52,739 | ..... | 10,544 | 131,067 | ..... | 228,803 |
| 11. Ringwood Bor. | 5,006 | ..... | 20,146 | ..... | 19,161 | 705,198 | ..... | 749,511 |
| 12. Totowa Bor. | 41,164 | 22,833 | 275,537 | ..... | ..... | 879,535 | ..... | 1,219,069 |
| 13. Wanaque Bor. | 4,596 | ..... | 114,261 | ..... | 14,920 | 352,162 | ..... | 485,939 |
| 14. Wayne Twp. | 99,933 | 39,829 | 862,875 | ..... | 45,303 | 2,474,955 | ..... | 3,522,895 |
| 15. West Milford Twp. | 8,296 | ..... | 126,111 | ..... | 25,306 | 1,182,659 | ..... | 1,342,372 |
| 16. West Paterson Bor. | 33,185 | 801 | 217,274 | ..... | 13,741 | 363,291 | ..... | 628,292 |
| Totals | \$624,579 | \$86,700 | \$10,756,997 | \$38,825 | \$3,014,026 | \$21,751,685 | \$247 | \$36,273,059 |

Difference in Totals Due to Rounding

SALEM COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|--------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Alloway Twp. | \$ 3,149 | ..... | \$ 29,018 | ..... | ..... | \$ 211,397 | ..... | \$ 243,564 |
| 2. Carneys Point Twp. | 5,278 | ..... | 276,992 | ..... | ..... | 422,905 | ..... | 705,175 |
| 3. Elmer Bor. | 15,966 | ..... | 17,679 | ..... | \$ 1,653 | 57,929 | ..... | 93,227 |
| 4. Elsinboro Twp. .... | ..... | ..... | 8,729 | ..... | ..... | 69,991 | ..... | 78,720 |
| 5. Lower Alloways Creek Twp. . | 6,603 | ..... | 14,891 | ..... | ..... | 6,637,067 | ..... | 6,658,561 |
| 6. Mannington Twp. | 2,466 | ..... | 94,583 | ..... | ..... | 180,148 | ..... | 277,197 |
| 7. Oldmans Twp. | 85 | ..... | 42,074 | ..... | ..... | 131,368 | ..... | 173,527 |
| 8. Penns Grove Bor. | 12,563 | \$ 676 | 64,364 | ..... | 35,211 | 208,416 | ..... | 321,230 |
| 9. Pennsville Twp. | 10,397 | 868 | 1,951,243 | ..... | ..... | 2,896,552 | ..... | 4,859,060 |
| 10. Pilesgrove Twp. | 3,615 | ..... | 45,058 | ..... | ..... | 322,186 | ..... | 370,859 |
| 11. Pittsgrove Twp. | 1,245 | ..... | 49,139 | ..... | ..... | 361,201 | ..... | 411,585 |
| 12. Quinton Twp. | 59 | ..... | 30,754 | ..... | ..... | 159,852 | ..... | 190,665 |
| 13. Salem City | 12,170 | 695 | 237,465 | ..... | 11,879 | 368,555 | ..... | 630,764 |
| 14. Upper Pittsgrove Twp. | 997 | ..... | 52,124 | ..... | ..... | 279,898 | ..... | 333,019 |
| 15. Woodstown Bor. | 20,805 | ..... | 21,687 | ..... | 4,163 | 109,486 | ..... | 156,141 |
| Totals | \$95,398 | \$2,239 | \$2,935,797 | ..... | \$52,906 | \$12,416,951 | ..... | \$15,503,291 |

Difference in Totals Due to Rounding

SOMERSET COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|---------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Bedminster Twp. | \$ 4,498 | ..... | \$ 59,577 | ..... | ..... | \$ 262,658 | ..... | \$ 326,733 |
| 2. Bernards Twp. | 6,545 | \$ 525 | 127,450 | ..... | \$ 5,770 | 898,404 | ..... | 1,038,694 |
| 3. Bernardsville Bor. | 9,804 | ..... | 84,377 | \$ 2,793 | ..... | 434,819 | ..... | 531,793 |
| 4. Bound Brook Bor. | 17,179 | 664 | 94,516 | 3,885 | 30,640 | 424,629 | ..... | 571,513 |
| 5. Branchburg Twp. | 4,888 | ..... | 105,478 | ..... | ..... | 1,825,603 | ..... | 1,935,969 |
| 6. Bridgewater Twp. | 19,265 | ..... | 2,083,809 | ..... | ..... | 2,671,641 | ..... | 4,774,715 |
| 7. Far Hills Bor. | 3,099 | ..... | 10,591 | ..... | ..... | 40,418 | ..... | 54,108 |
| 8. Franklin Twp. | 39,028 | 7,128 | 283,131 | ..... | 23,496 | 2,039,899 | ..... | 2,392,682 |
| 9. Green Brook Twp. | 200 | ..... | 75,136 | ..... | 2,229 | 308,040 | ..... | 385,605 |
| 10. Hillsborough Twp. | 15,058 | ..... | 202,536 | ..... | ..... | 1,498,335 | ..... | 1,715,929 |
| 11. Manville Bor. | 28,165 | 58 | 608,076 | 4,710 | 9,731 | 389,501 | ..... | 1,040,241 |
| 12. Millstone Bor. | 1,682 | ..... | 2,412 | ..... | ..... | 46,208 | ..... | 50,302 |
| 13. Montgomery Twp. | 6,258 | ..... | 124,742 | 1,081 | ..... | 673,662 | ..... | 805,743 |
| 14. North Plainfield Bor. | 22,080 | 734 | 142,671 | ..... | 70,297 | 705,189 | ..... | 940,971 |
| 15. Peapack-Gladstone Bor. | 10,867 | ..... | 28,649 | 4,497 | 795 | 110,576 | ..... | 155,384 |
| 16. Raritan Bor. | 5,281 | ..... | 248,034 | ..... | 3,586 | 310,628 | ..... | 567,529 |
| 17. Rocky Hill Bor. | 3,666 | ..... | 26,014 | ..... | ..... | 43,852 | ..... | 73,532 |
| 18. Somerville Bor. | 27,171 | 2,176 | 252,385 | 2,000 | 10,939 | 813,988 | \$38,137 | 1,146,796 |
| 19. South Bound Brook Bor. .. | 2,270 | ..... | 77,440 | ..... | 5,177 | 175,838 | ..... | 260,725 |
| 20. Warren Twp. | 7,539 | ..... | 130,156 | ..... | 4,422 | 692,189 | ..... | 834,306 |
| 21. Watchung Bor. | 3,575 | ..... | 229,597 | ..... | ..... | 444,581 | ..... | 677,753 |
| Totals | \$238,117 | \$11,286 | \$4,996,777 | \$18,967 | \$167,083 | \$14,810,658 | \$38,137 | \$20,281,025 |

Difference in Totals Due to Rounding

SUSSEX COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|--------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|--------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Andover Bor. | \$ 2,217 | ..... | \$ 12,634 | ..... | ..... | \$ 71,741 | ..... | \$ 86,592 |
| 2. Andover Twp. | 2,003 | ..... | 62,434 | ..... | ..... | 208,345 | ..... | 272,782 |
| 3. Branchville Bor. | 3,043 | \$7,331 | 32,684 | ..... | ..... | 27,052 | \$353,511 | 423,621 |
| 4. Byram Twp. | 3,366 | ..... | 31,667 | ..... | \$13,717 | 253,045 | ..... | 301,795 |
| 5. Frankford Twp. | 920 | ..... | 61,590 | ..... | 4,768 | 247,384 | ..... | 314,662 |
| 6. Franklin Bor. | 14,184 | ..... | 68,316 | ..... | 9,471 | 536,807 | ..... | 628,778 |
| 7. Fredon Twp. | 1,518 | ..... | 35,776 | ..... | ..... | 146,943 | ..... | 184,237 |
| 8. Green Twp. | 759 | ..... | 25,218 | ..... | ..... | 88,000 | ..... | 113,977 |
| 9. Hamburg Bor. | 4,292 | ..... | 38,493 | ..... | ..... | 76,086 | ..... | 118,871 |
| 10. Hampton Twp. | 2,225 | ..... | 46,064 | ..... | ..... | 168,981 | ..... | 217,270 |
| 11. Hardyston Twp. | 1,306 | ..... | 43,947 | ..... | 6,619 | 209,393 | ..... | 261,265 |
| 12. Hopatcong Bor. | 2,572 | ..... | 21,248 | ..... | 20,018 | 387,654 | ..... | 431,492 |
| 13. Lafayette Twp. | 933 | ..... | 43,294 | ..... | ..... | 46,437 | ..... | 90,664 |
| 14. Montague Twp. | 2,003 | ..... | 12,412 | ..... | ..... | 162,301 | ..... | 176,716 |
| 15. Newton Town | 24,557 | 1,106 | 246,691 | ..... | ..... | 335,181 | ..... | 607,535 |
| 16. Ogdensburg Bor. | 933 | ..... | 68,394 | ..... | 4,692 | 51,192 | ..... | 125,211 |
| 17. Sandyston Twp. .... | ..... | ..... | 14,603 | ..... | ..... | 115,053 | ..... | 129,656 |
| 18. Sparta Twp. | 8,220 | 279 | 122,245 | ..... | 15,720 | 588,005 | ..... | 734,469 |
| 19. Stanhope Bor. | 1,576 | ..... | 40,217 | ..... | 11,781 | 80,952 | ..... | 134,526 |
| 20. Stillwater Twp. | 424 | ..... | 21,578 | ..... | ..... | 157,476 | ..... | 179,478 |
| 21. Sussex Bor. | 5,563 | ..... | 38,013 | ..... | ..... | 95,200 | ..... | 138,776 |
| 22. Vernon Twp. | 3,320 | ..... | 112,514 | ..... | ..... | 987,778 | ..... | 1,103,612 |
| 23. Walpack Twp. .... | ..... | ..... | 2,851 | ..... | ..... | 51,641 | ..... | 54,492 |
| 24. Wantage Twp. | 1,377 | ..... | 99,519 | ..... | ..... | 302,465 | ..... | 403,361 |
| Totals | \$87,311 | \$8,716 | \$1,302,404 | ..... | \$86,786 | \$5,395,112 | \$353,511 | \$7,233,840 |

Difference in Totals Due to Rounding

UNION COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|-------------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|---------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Berkeley Heights Twp. | \$ 17,900 | ..... | \$ 745,522 | ..... | ..... | \$ 686,327 | ..... | \$ 1,449,749 |
| 2. Clark Twp. | 38,045 | \$ 600 | 560,244 | ..... | ..... | 944,414 | ..... | 1,543,303 |
| 3. Cranford Twp. | 20,079 | 27,012 | 385,464 | \$ 9,074 | \$ 33,400 | 1,928,390 | \$ 1,838 | 2,405,257 |
| 4. Elizabeth City | 161,634 | 39,497 | 2,867,349 | 291,907 | 910,697 | 9,066,676 | 48,197 | 13,385,957 |
| 5. Fanwood Bor. | 7,020 | ..... | 40,123 | ..... | 12,249 | 573,083 | ..... | 632,475 |
| 6. Garwood Bor. | 957 | ..... | 232,744 | ..... | 6,710 | 249,418 | ..... | 489,829 |
| 7. Hillside Twp. | 21,763 | 1,034 | 974,390 | 1,956 | 37,333 | 1,371,641 | ..... | 2,408,117 |
| 8. Kenilworth Bor. | 16,647 | ..... | 451,695 | ..... | ..... | 630,530 | ..... | 1,098,872 |
| 9. Linden City | 52,865 | 4,515 | 2,739,156 | 12,669 | ..... | 15,359,658 | ..... | 18,168,863 |
| 10. Mountainside Bor. | 8,356 | ..... | 253,331 | ..... | ..... | 565,346 | ..... | 827,033 |
| 11. New Providence Bor. | 23,525 | 9,577 | 215,949 | ..... | 12,763 | 786,158 | ..... | 1,047,972 |
| 12. Plainfield City | 44,271 | 4,211 | 836,729 | 10,130 | 404,910 | 1,982,015 | ..... | 3,282,266 |
| 13. Rahway City | 11,729 | 2,827 | 832,774 | 24,725 | 44,665 | 1,374,272 | ..... | 2,263,992 |
| 14. Roselle Bor. | 8,354 | 622 | 216,995 | ..... | 160,497 | 966,910 | ..... | 1,353,378 |
| 15. Roselle Park Bor. | 2,619 | ..... | 115,096 | 1,285 | 88,758 | 503,216 | ..... | 710,974 |
| 16. Scotch Plains Twp. | 10,994 | 200 | 134,130 | ..... | 26,530 | 1,374,356 | ..... | 1,546,210 |
| 17. Springfield Twp. | 29,833 | 600 | 450,546 | ..... | 14,173 | 974,956 | ..... | 1,470,108 |
| 18. Summit City | 84,721 | 990 | 429,230 | 7,659 | 18,555 | 1,974,539 | ..... | 2,515,694 |
| 19. Union Twp. | 68,319 | 6,530 | 1,419,562 | ..... | 55,603 | 3,218,727 | 6,416 | 4,775,157 |
| 20. Westfield Town | 21,419 | 590 | 338,766 | ..... | 37,079 | 1,748,001 | ..... | 2,145,855 |
| 21. Winfield Twp. .... | ..... | ..... | 4,649 | ..... | 24,387 | 37,384 | ..... | 66,420 |
| Totals | \$651,050 | \$98,806 | \$14,244,444 | \$359,405 | \$1,888,309 | \$46,289,017 | \$56,452 | \$63,587,483 |

Difference in Totals Due to Rounding

WARREN COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | | Total |
|---------------------------|--------------------------------------|------------------------------|---|--------------------------------------|-----------------------------|----------------------------------|------------------|--------------------|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | Insurance Tax | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | | |
| 1. Allamuchy Twp..... | \$ 2,211 | ..... | \$ 39,597 | ..... | ..... | \$ 200,713 | ..... | \$ 242,521 |
| 2. Alpha Bor..... | 3,162 | ..... | 32,495 | ..... | ..... | 109,316 | ..... | 144,973 |
| 3. Belvidere Town..... | 16,256 | ..... | 98,083 | ..... | ..... | 278,506 | ..... | 392,845 |
| 4. Blairstown Twp..... | 3,879 | ..... | 31,835 | ..... | ..... | 2,501,100 | ..... | 2,536,814 |
| 5. Franklin Twp..... | 813 | ..... | 67,476 | ..... | ..... | 160,246 | ..... | 228,535 |
| 6. Frelinghuysen Twp..... | 1,325 | ..... | 32,251 | ..... | ..... | 96,128 | ..... | 129,704 |
| 7. Greenwich Twp..... | 913 | ..... | 29,662 | ..... | ..... | 100,363 | ..... | 130,938 |
| 8. Hackettstown Town..... | 14,897 | \$1,579 | 211,689 | ..... | \$ 18,528 | 333,715 | ..... | 580,408 |
| 9. Hardwick Twp..... | ..... | ..... | 8,735 | ..... | ..... | 72,688 | ..... | 81,423 |
| 10. Harmony Twp..... | 1,279 | ..... | 60,062 | ..... | ..... | 97,621 | ..... | 158,962 |
| 11. Hope Twp..... | 5,313 | ..... | 20,176 | ..... | ..... | 109,769 | ..... | 135,258 |
| 12. Independence Twp..... | 1,122 | ..... | 29,052 | ..... | ..... | 78,370 | ..... | 108,544 |
| 13. Knowlton Twp..... | ..... | ..... | 35,546 | ..... | ..... | 144,858 | ..... | 180,404 |
| 14. Liberty Twp..... | ..... | ..... | 12,509 | ..... | ..... | 67,645 | ..... | 80,154 |
| 15. Lopatcong Twp..... | 7,428 | ..... | 73,631 | ..... | 7,502 | 455,849 | ..... | 544,410 |
| 16. Mansfield Twp..... | 770 | ..... | 48,309 | ..... | ..... | 528,171 | ..... | 577,250 |
| 17. Oxford Twp..... | 2,864 | ..... | 36,663 | ..... | ..... | 61,762 | ..... | 101,289 |
| 18. Pahaquarry Twp..... | ..... | ..... | 450 | ..... | ..... | 22,780 | ..... | 23,230 |
| 19. Phillipsburg Twp..... | 18,114 | 779 | 484,959 | \$10,923 | 39,773 | 647,718 | ..... | 1,202,266 |
| 20. Pohatcong Twp..... | 1,731 | ..... | 55,287 | ..... | ..... | 152,533 | ..... | 209,551 |
| 21. Washington Bor..... | 13,467 | 421 | 121,519 | 1,945 | 44,497 | 283,366 | ..... | 465,215 |
| 22. Washington Twp..... | 840 | ..... | 63,024 | ..... | ..... | 221,684 | ..... | 285,548 |
| 23. White Twp..... | 2,045 | ..... | 65,819 | ..... | ..... | 168,013 | ..... | 235,877 |
| Totals..... | \$98,429 | \$2,779 | \$1,658,829 | \$12,868 | \$110,301 | \$6,892,914 | ..... | \$8,776,120 |

Difference in Totals Due to Rounding

APPENDIX IV

| | page |
|--|-------------|
| ABSTRACT OF RATABLES | 304 |
| TABLE OF EQUALIZED VALUATIONS | 411 |

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|---------------------|----------------------------|--|---|---|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Atlantic | \$ 1,605,038,435 | \$ 2,565,193,927 | \$ 4,170,232,362 | \$ 59,603,649 | ..... | \$ 20,000 | \$ 104,500 | \$ 124,500 | \$ 4,229,711,511 |
| 2. Bergen | 7,371,949,566 | 12,357,624,836 | 19,729,574,402 | 219,085,396 | ..... | 1,056,500 | 261,000 | 1,317,500 | 19,947,342,298 |
| 3. Burlington | 1,247,464,514 | 3,741,066,855 | 4,988,531,369 | 85,518,598 | ..... | 670,800 | 892,560 | 1,563,360 | 5,072,486,607 |
| 4. Camden | 1,327,984,020 | 3,815,701,023 | 5,143,685,043 | 112,792,100 | ..... | 3,387,305 | 1,647,226 | 5,034,531 | 5,251,442,612 |
| 5. Cape May | 1,133,540,546 | 1,615,745,139 | 2,749,285,685 | 27,754,659 | ..... | 1,000 | ..... | 1,000 | 2,777,039,344 |
| 6. Cumberland | 292,521,835 | 1,054,755,273 | 1,347,277,108 | 33,743,399 | 2,000 | 1,434,900 | 1,422,700 | 2,859,600 | 1,378,160,907 |
| 7. Essex | 2,511,439,000 | 5,346,552,000 | 7,857,991,000 | 208,033,300 | 3,577,700 | 2,000 | 344,900 | 3,924,600 | 8,062,099,700 |
| 8. Gloucester | 738,378,770 | 2,014,885,635 | 2,753,264,405 | 45,048,291 | ..... | 301,800 | 9,408,925 | 9,710,725 | 2,788,601,971 |
| 9. Hudson | 1,159,738,804 | 2,350,137,019 | 3,509,875,823 | 81,508,250 | 2,279,850 | 3,600 | 58,000 | 2,341,450 | 3,589,042,623 |
| 10. Hunterdon | 724,391,304 | 1,497,749,794 | 2,222,141,098 | 40,603,622 | ..... | 1,000 | ..... | 1,000 | 2,262,743,720 |
| 11. Mercer | 1,017,824,028 | 2,835,523,204 | 3,853,347,232 | 79,399,858 | 62,800 | 1,535,660 | ..... | 1,598,460 | 3,931,148,630 |
| 12. Middlesex | 2,552,362,500 | 6,462,076,300 | 9,014,438,800 | 167,769,084 | ..... | ..... | ..... | ..... | 9,182,207,884 |
| 13. Monmouth | 2,102,704,846 | 4,794,237,509 | 6,896,942,355 | 105,893,266 | ..... | ..... | ..... | ..... | 7,002,835,621 |
| 14. Morris | 2,397,391,345 | 4,619,922,193 | 7,017,313,538 | 121,404,805 | 28,000 | 4,000 | 163,100 | 195,100 | 7,138,523,243 |
| 15. Ocean | 2,518,441,422 | 4,365,907,683 | 6,884,349,105 | 92,795,253 | ..... | 7,134,900 | 16,391,700 | 23,526,600 | 6,953,617,758 |
| 16. Passaic | 1,519,159,170 | 3,184,431,691 | 4,703,590,861 | 75,238,421 | ..... | 1,690,450 | ..... | 1,690,450 | 4,777,138,832 |
| 17. Salem | 145,488,020 | 557,016,570 | 702,504,590 | 22,626,625 | ..... | ..... | ..... | ..... | 725,131,215 |
| 18. Somerset | 1,640,170,534 | 3,145,196,251 | 4,785,366,785 | 70,477,340 | ..... | 423,400 | 2,877,000 | 3,300,400 | 4,852,543,725 |
| 19. Sussex | 552,101,234 | 1,230,296,404 | 1,782,397,638 | 29,012,690 | 54,000 | 1,000 | ..... | 55,000 | 1,811,355,328 |
| 20. Union | 2,595,774,875 | 5,116,233,761 | 7,712,008,636 | 112,539,705 | ..... | ..... | 782,900 | 782,900 | 7,823,765,441 |
| 21. Warren | 386,902,939 | 1,036,233,401 | 1,423,136,340 | 24,179,036 | 20,000 | 437,035 | 1,267,200 | 1,724,235 | 1,445,591,141 |
| Totals | \$35,540,767,707 | \$73,706,486,468 | \$109,247,254,175 | \$1,815,027,347 | \$6,024,350 | \$18,105,350 | \$35,621,711 | \$59,751,411 | \$111,002,530,111 |

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|---------------------|--|--|---|--|---|---|---|---|---------------------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | Deduct Overpayment | Add Underpayment | | | | |
| 1. Atlantic | | | \$ 222,966 | \$ 173,061,436 | \$ 2,031,975,140 | \$ 6,079,823,104 | \$ 30,185,421.18 | ..... | ..... |
| 2. Bergen | | | 3,301,175 | 224,272 | 5,137,658,532 | 25,088,077,733 | 90,081,438.93 | \$170,073.91 | \$170,073.91 |
| 3. Burlington | | | 96,005 | 114,083,157 | 1,100,205,824 | 6,058,705,279 | 37,063,673.47 | ..... | ..... |
| 4. Camden | | | 2,670,941 | 286,043 | 1,677,927,114 | 6,931,754,624 | 80,946,821.42 | ..... | ..... |
| 5. Cape May | | | 45,889 | ..... | 1,309,621,544 | 4,086,706,777 | 17,202,075.39 | ..... | ..... |
| 6. Cumberland | | | 222,515 | 21,728,334 | 295,594,471 | 1,652,249,559 | 16,252,314.29 | ..... | ..... |
| 7. Essex | | | 21,013,248 | 80,614,276 | 4,409,336,712 | 12,411,835,384 | 148,248,832.12 | ..... | ..... |
| 8. Gloucester | | | 133,978 | 96,652,305 | 784,112,715 | 3,476,196,359 | 21,216,106.87 | ..... | ..... |
| 9. Hudson | | | 37,288,409 | ..... | 2,207,712,867 | 5,834,043,899 | 70,694,268.49 | ..... | ..... |
| 10. Hunterdon | | | 92,237 | 101,996,218 | 407,322,995 | 2,568,162,734 | 11,399,296.43 | ..... | ..... |
| 11. Mercer | | | 2,735,284 | 77,759,143 | 1,863,813,454 | 5,719,938,225 | 50,285,917.00 | ..... | ..... |
| 12. Middlesex | | | 9,056,247 | ..... | 6,333,368,043 | 15,524,632,174 | 82,543,742.81 | ..... | ..... |
| 13. Monmouth | | | 441,733 | 77,888,994 | 3,844,125,887 | 10,769,514,247 | 57,277,080.96 | ..... | ..... |
| 14. Morris | | | 998,419 | 3,313,457 | 6,862,180,292 | 13,998,388,497 | 46,852,562.07 | ..... | ..... |
| 15. Ocean | | | 430,499 | 136,793,457 | 2,243,165,628 | 9,060,420,428 | 39,704,780.49 | ..... | ..... |
| 16. Passaic | | | 1,149,708 | ..... | 3,616,616,110 | 8,394,904,650 | 55,490,623.07 | ..... | ..... |
| 17. Salem | | | 63,212 | 3,975,743 | 332,399,185 | 1,053,617,869 | 9,038,302.53 | ..... | ..... |
| 18. Somerset | | | 785,572 | 209,566,549 | 1,557,324,583 | 6,201,087,331 | 28,607,017.34 | ..... | ..... |
| 19. Sussex | | | 5,617 | 56,929,799 | 869,756,168 | 2,624,187,314 | 13,277,521.19 | ..... | ..... |
| 20. Union | | | 12,610,621 | 865,524 | 4,134,779,787 | 11,970,290,325 | 60,019,228.98 | ..... | ..... |
| 21. Warren | | | 464,935 | 15,209,291 | 367,590,018 | 1,798,436,803 | 8,617,484.72 | ..... | ..... |
| Totals | | | \$93,829,210 | \$1,170,947,998 | \$51,386,587,069 | \$161,302,973,315 | \$975,004,509.75 | \$170,073.91 | \$170,073.91 |

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30. L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Atlantic | \$ 547,767.01 | ..... | \$ 29,637,654.17 | \$ 904,949.00 | \$ 1,306,716.00 | \$ 44,026,893.82 | \$ 9,145,149.00 | \$ 750,631.70 | ..... |
| 2. Bergen | 971,969.06 | 20,175.29 | 89,129,645.16 | ..... | ..... | 301,967,109.00 | 46,568,843.38 | 2,086,294.50 | ..... |
| 3. Burlington | 413,081.47 | 91.81 | 36,650,663.81 | 1,537,236.00 | ..... | 76,790,382.21 | 18,212,382.18 | 136,594.10 | ..... |
| 4. Camden | 1,191,774.49 | ..... | 79,755,046.93 | 778,873.00 | 1,767,122.00 | 101,890,228.12 | 14,755,279.49 | ..... | ..... |
| 5. Cape May | 18,204.76 | 3,322.94 | 17,187,193.57 | 754,125.33 | ..... | 20,855,569.43 | 3,711,628.50 | 298,042.50 | ..... |
| 6. Cumberland | 63,081.39 | ..... | 16,189,232.90 | ..... | 426,653.00 | 21,028,612.32 | 1,632,103.88 | 795,440.78 | ..... |
| 7. Essex | 1,932,688.65 | ..... | 146,316,143.47 | ..... | ..... | 162,447,173.40 | 31,554,210.06 | 4,863,659.72 | ..... |
| 8. Gloucester | 83,530.15 | ..... | 21,133,576.72 | 353,598.00 | ..... | 44,105,173.50 | 6,723,456.59 | ..... | ..... |
| 9. Hudson | 2,305,280.23 | 471,961.27 | 68,860,949.53 | ..... | ..... | 91,302,040.88 | ..... | 3,414,052.96 | ..... |
| 10. Hunterdon | 70,296.43 | ..... | 11,329,000.00 | 663,000.00 | ..... | 22,324,968.60 | 17,238,132.52 | ..... | ..... |
| 11. Mercer | 840,198.42 | ..... | 49,445,718.58 | 1,106,925.00 | ..... | 55,998,767.30 | 29,118,953.52 | 63,993.30 | ..... |
| 12. Middlesex | 813,922.79 | 40,916.98 | 81,770,737.00 | ..... | ..... | 212,871,801.58 | 2,028,262.88 | 2,893,360.62 | ..... |
| 13. Monmouth | 350,150.43 | 14,712.05 | 56,941,642.58 | 1,390,000.00 | 179,012.00 | 119,348,823.86 | 50,571,168.09 | 240,509.02 | ..... |
| 14. Morris | 369,841.01 | ..... | 46,482,721.06 | 939,650.61 | ..... | 144,488,452.65 | 38,733,722.78 | ..... | ..... |
| 15. Ocean | 122,905.35 | ..... | 39,581,875.14 | 2,194,351.00 | 3,390,000.00 | 73,374,789.66 | 45,079,153.66 | ..... | ..... |
| 16. Passaic | 779,212.82 | 185.77 | 54,711,596.02 | ..... | ..... | 95,720,538.66 | 10,410,592.00 | 1,992,762.77 | ..... |
| 17. Salem | 179,533.27 | 20,128.38 | 8,878,897.64 | ..... | ..... | 10,345,415.77 | 4,432,489.46 | 45,817.65 | ..... |
| 18. Somerset | 81,106.42 | 1,089.08 | 28,527,000.00 | 1,104,000.00 | ..... | 70,011,176.83 | 24,237,969.90 | ..... | ..... |
| 19. Sussex | 39,345.76 | 1,514.61 | 13,239,690.04 | 722,747.00 | ..... | 31,826,325.55 | 11,657,200.00 | ..... | 2,569,785.00 |
| 20. Union | 478,570.96 | ..... | 59,540,658.02 | ..... | ..... | 139,358,947.38 | 29,720,955.64 | 3,322,103.36 | ..... |
| 21. Warren | 34,318.05 | ..... | 8,583,166.67 | 339,315.00 | ..... | 20,712,694.93 | 4,122,810.74 | ..... | 986,980.99 |
| Totals | \$11,685,778.92 | \$574,098.18 | \$963,892,829.01 | \$12,788,769.94 | \$7,069,503.00 | \$1,860,795,885.45 | \$399,654,464.27 | \$20,903,262.98 | \$3,538,765.99 |

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1981 (Continued)

| | 12 Apportionment of Taxes | | 13 Total Amount of Exempt Property | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | | 16 Totals Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34 |
|--------|---|--|---|--|---|---|--|--|----------------------------|--|
| | Section C II Local Municipal Purposes | Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AllI + B(a), (b) + C1a, b, c, d, + CII) | | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions | |
| 1. | \$ 57,667,669.33 | \$ 143,439,663.02 | \$ 1,062,394,150 | \$ 7,344,354.21 | \$ 43,768,657.16 | \$ 5,885,978.10 | \$ 56,998,989.47 | \$ 1,454,200.00 | \$ 589,850.00 | \$ 5,772,908,882 |
| 2. | 146,113,461.32 | 585,865,353.36 | 3,381,830,778 | 27,867,542.69 | 111,070,359.55 | 10,534,788.35 | 149,472,690.59 | 4,043,400.00 | 3,144,700.00 | 24,497,332,752 |
| 3. | 17,099,191.71 | 150,426,470.01 | 1,321,371,986 | 17,695,355.96 | 48,333,473.10 | 4,907,172.52 | 70,936,001.58 | 1,288,400.00 | 1,276,600.00 | 5,914,403,308 |
| 4. | 39,597,271.98 | 238,543,821.52 | 1,100,780,343 | 9,425,506.71 | 68,821,574.28 | 8,349,640.06 | 86,596,721.05 | 2,847,600.00 | 2,562,100.00 | 6,725,983,306 |
| 5. | 22,646,943.84 | 65,453,503.17 | 331,994,145 | 8,633,576.85 | 19,757,837.16 | 3,813,330.65 | 32,204,744.66 | 920,000.00 | 292,950.00 | 4,024,389,340 |
| 6. | 7,235,993.90 | 47,308,036.78 | 360,823,499 | 4,959,869.26 | 18,385,449.30 | 2,052,435.05 | 25,397,752.61 | 943,700.00 | 334,000.00 | 1,579,122,259 |
| 7. | 137,881,096.63 | 483,062,282.28 | 2,721,706,600 | 31,052,678.67 | 250,515,934.64 | 15,635,484.34 | 297,204,097.65 | 2,547,600.00 | 1,535,200.00 | 11,761,677,460 |
| 8. | 11,796,477.44 | 84,112,282.25 | 357,363,890 | 4,906,454.98 | 24,100,916.77 | 3,631,801.82 | 32,639,173.57 | 1,062,000.00 | 706,150.00 | 3,379,518,794 |
| 9. | 96,721,031.09 | 260,298,074.46 | 1,350,596,888 | 20,867,494.45 | 168,454,349.02 | 10,833,900.00 | 200,205,743.47 | 1,878,150.00 | 777,500.00 | 5,393,134,738 |
| 10. | 4,308,291.08 | 55,863,392.18 | 321,845,324 | 5,763,230.80 | 14,498,008.66 | 2,833,298.34 | 23,094,537.80 | 373,469.00 | 282,150.00 | 2,484,664,542 |
| 11. | 36,025,707.24 | 171,760,064.94 | 1,213,091,918 | 5,298,691.29 | 70,574,213.42 | 7,122,945.64 | 82,995,856.35 | 1,612,600.00 | 1,046,805.00 | 5,501,995,137 |
| 12. | 45,101,635.66 | 344,665,797.74 | 1,741,031,500 | 16,767,626.12 | 115,183,750.11 | 8,368,947.00 | 140,320,323.23 | 2,507,800.00 | 2,156,500.00 | 12,482,576,188 |
| 13. | 57,868,426.43 | 286,539,581.98 | 1,342,004,673 | 22,065,124.12 | 68,776,509.06 | 10,522,462.75 | 101,364,095.93 | 1,957,000.00 | 1,604,750.00 | 10,541,575,449 |
| 14. | 51,701,171.83 | 282,345,718.93 | 1,026,605,314 | 20,464,055.82 | 52,890,364.00 | 6,729,173.24 | 80,083,593.06 | 1,189,000.00 | 1,345,600.00 | 11,760,475,816 |
| 15. | 32,900,883.17 | 196,521,052.63 | 1,100,586,950 | 17,135,285.54 | 47,093,078.02 | 10,273,606.72 | 74,501,970.28 | 3,353,000.00 | 1,354,950.00 | 8,978,740,770 |
| 16. | 54,596,695.58 | 217,432,185.03 | 1,024,582,597 | 9,615,472.46 | 87,801,482.19 | 5,159,680.00 | 102,576,634.65 | 2,168,840.00 | 1,128,000.00 | 8,018,802,804 |
| 17. | 1,374,099.84 | 25,076,720.36 | 106,993,335 | 2,626,701.39 | 19,262,533.47 | 1,641,671.79 | 23,530,906.65 | 389,600.00 | 216,370.00 | 943,461,059 |
| 18. | 19,904,723.09 | 143,784,869.84 | 585,114,470 | 11,915,983.56 | 29,836,982.98 | 3,618,305.00 | 45,371,271.54 | 729,624.00 | 714,400.00 | 6,006,567,265 |
| 19. | 9,197,757.76 | 69,213,505.35 | 283,464,393 | 6,772,520.59 | 10,595,224.08 | 3,335,530.83 | 20,703,275.50 | 488,200.00 | 382,100.00 | 2,565,095,479 |
| 20. | 69,810,355.88 | 301,753,020.28 | 1,858,089,389 | 20,139,997.56 | 99,185,977.44 | 5,060,793.00 | 124,386,768.00 | 2,534,600.00 | 1,654,850.00 | 11,350,475,307 |
| 21. | 3,665,215.04 | 38,392,183.37 | 184,057,733 | 4,751,627.44 | 12,121,544.53 | 1,759,119.54 | 18,632,291.51 | 553,857.00 | 282,600.00 | 1,729,876,925 |
| Totals | \$923,214,099.84 | \$4,191,857,580.48 | \$22,776,329,875 | \$276,069,149.47 | \$1,381,028,224.94 | \$132,120,064.74 | \$1,789,217,439.15 | \$34,482,640.00 | \$22,388,125.00 | \$151,412,777,580 |

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|-------------------------------|----------------------------|--|---|---|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Absecon City | \$ 80,756.800 | \$ 122,881.800 | \$ 203,638.600 | \$ 1,215,144 | ..... | ..... | ..... | ..... | \$ 204,853,744 |
| 2. Atlantic City | 516,572.920 | 679,566.150 | 1,196,139.070 | 15,376,383 | ..... | ..... | ..... | ..... | *1,211,515,453 |
| 3. Brigantine City | 127,781.600 | 166,993.400 | 294,775.000 | 2,114,293 | ..... | ..... | ..... | ..... | 296,889,293 |
| 4. Buena Borough | 4,929.300 | 30,618.100 | 35,547.400 | 1,291,804 | ..... | ..... | ..... | ..... | 36,839,204 |
| 5. Buena Vista Township | 21,211.620 | 40,678.695 | 61,890.315 | 854,531 | ..... | ..... | ..... | ..... | 62,744,846 |
| 6. Corbin City | 1,215.900 | 2,491.000 | 3,706.900 | 51,243 | ..... | ..... | ..... | ..... | 3,758,143 |
| 7. Egg Harbor City | 6,976.800 | 39,179.700 | 46,156.500 | 1,862,247 | ..... | ..... | ..... | ..... | 48,018,747 |
| 8. Egg Harbor Township | 112,646.800 | 203,982.900 | 316,629.700 | 6,744,350 | ..... | ..... | ..... | ..... | 323,374,050 |
| 9. Estell Manor City | 10,818.440 | 6,655.937 | 17,474.377 | 2,740 | ..... | ..... | ..... | ..... | 17,749,117 |
| 10. Folsom Borough | 2,844.185 | 13,267.755 | 16,111.940 | 691,651 | ..... | ..... | ..... | ..... | 16,803,591 |
| 11. Galloway Township | 49,178.800 | 99,799.700 | 148,978.500 | 2,745,279 | ..... | *\$ 1,000 | ..... | \$ 1,000 | 151,722,779 |
| 12. Hamilton Township | 92,139.900 | 110,362.000 | 202,501.900 | 4,027,057 | ..... | ..... | ..... | ..... | 206,528,957 |
| 13. Hammonton Town | 19,802.620 | 63,324.740 | 83,127.360 | 3,029,229 | ..... | ..... | ..... | ..... | 86,156,589 |
| 14. Linwood City | 90,550.800 | 131,794.300 | 222,345.100 | 1,147,259 | ..... | ..... | ..... | ..... | 223,492,359 |
| 15. Longport Borough | 125,398.100 | 53,204.900 | 178,603.000 | 329,542 | ..... | ..... | ..... | ..... | 178,932,542 |
| 16. Margate City | 93,646.700 | 204,674.700 | 298,321.400 | 810,941 | ..... | ..... | ..... | ..... | 299,132,341 |
| 17. Mullica Township | 22,586.900 | 31,757.350 | 54,344.250 | 842,033 | ..... | *19,000 | ..... | 19,000 | 55,167,283 |
| 18. Northfield City | 43,719.600 | 104,195.100 | 147,914.700 | 802,972 | ..... | ..... | ..... | ..... | 148,717,672 |
| 19. Pleasantville City | 73,131.550 | 148,083.500 | 221,215.050 | 8,177,766 | ..... | ..... | *\$104,500 | 104,500 | 229,288,316 |
| 20. Port Republic City | 2,284.250 | 5,604.000 | 7,888.250 | 103,307 | ..... | ..... | ..... | ..... | 7,991,557 |
| 21. Somers Point City | 31,049.500 | 154,256.100 | 185,305.600 | 4,383,925 | ..... | ..... | ..... | ..... | 189,689,525 |
| 22. Ventnor City | 71,909.250 | 144,906.300 | 216,815.550 | 2,459,495 | ..... | ..... | ..... | ..... | 219,275,045 |
| 23. Weymouth Township | 3,886.100 | 6,915.800 | 10,801.900 | 268,458 | ..... | ..... | ..... | ..... | 11,070,358 |
| Totals | \$1,605,038,435 | \$2,565,193,927 | \$4,170,232,362 | \$59,603,649 | ..... | \$20,000 | \$104,500 | \$124,500 | \$4,229,711,511 |

*N.J.S.A.
54:4-3.113
ET. SEQ.

*N.J.S.A.
54:4-3.72
ET. SEQ.

*\$9,025,077
added after
promulgation of
Equalization Table.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|---------------------------------|--|--|---|--|---|---|---|---|-------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | Deduct Overpayment | Add Underpayment | | | | | | |
| 1. Absecon City | \$1.58 | 141.44 | 12,326 | \$ 58,400,048 | ..... | \$ 146,466,022 | \$ 727,182.10 | ..... | ..... |
| 2. Atlantic City | 5.04 | 62.46 | 110,421 | ..... | 773,530,619 | *1,976,131,416 | 9,811,199.78 | ..... | ..... |
| 3. Brigantine City | 2.26 | 70.31 | ..... | ..... | 126,238,523 | 423,127,816 | 2,100,766.93 | ..... | ..... |
| 4. Buena Borough | 3.43 | 71.66 | 741 | ..... | 15,984,752 | 52,824,697 | 262,266.80 | ..... | ..... |
| 5. Buena Vista Township | 3.42 | 57.68 | 1,528 | ..... | 47,662,649 | 110,409,023 | 548,164.45 | ..... | ..... |
| 6. Corbin City | 3.09 | 80.95 | 154 | ..... | 963,532 | 4,721,829 | 23,443.18 | ..... | ..... |
| 7. Egg Harbor City | 3.20 | 88.19 | ..... | ..... | 8,190,253 | 56,209,000 | 279,069.36 | ..... | ..... |
| 8. Egg Harbor Township | 2.38 | 78.11 | ..... | ..... | 94,258,350 | 417,632,400 | 2,073,483.01 | ..... | ..... |
| 9. Estell Manor City | 3.28 | 68.23 | ..... | ..... | 8,466,498 | 26,215,615 | 130,156.65 | ..... | ..... |
| 10. Folsom Borough | 4.63 | 46.38 | 652 | ..... | 19,700,400 | 36,504,643 | 181,240.15 | ..... | ..... |
| 11. Galloway Township | 3.68 | 53.26 | 528 | 878 | 135,814,852 | 287,537,281 | 1,427,580.01 | ..... | ..... |
| 12. Hamilton Township | 2.98 | 66.81 | ..... | ..... | 107,892,484 | 314,421,441 | 1,561,055.88 | ..... | ..... |
| 13. Hammonontown Township | 5.71 | 45.61 | 55,459 | ..... | 106,487,505 | 192,699,553 | 956,724.74 | ..... | ..... |
| 14. Linwood City | 1.85 | 129.46 | ..... | 49,041,060 | ..... | 174,451,299 | 866,124.86 | ..... | ..... |
| 15. Longport Borough | 1.10 | 106.82 | ..... | 10,598,749 | ..... | 168,333,793 | 835,752.35 | ..... | ..... |
| 16. Margate City | 2.69 | 57.81 | ..... | ..... | 220,752,142 | 519,884,483 | 2,581,149.45 | ..... | ..... |
| 17. Mullica Township | 4.33 | 59.49 | ..... | 12,938 | 38,333,244 | 93,487,589 | 464,152.03 | ..... | ..... |
| 18. Northfield City | 3.34 | 79.81 | ..... | ..... | 40,441,398 | 189,159,070 | 939,146.76 | ..... | ..... |
| 19. Pleasantville City | 2.90 | 136.66 | 41,157 | 55,007,763 | 28,033 | 174,349,743 | 865,620.65 | ..... | ..... |
| 20. Port Republic City | 5.37 | 31.01 | ..... | ..... | 17,848,524 | 25,840,081 | 128,292.17 | ..... | ..... |
| 21. Somers Point City | 2.79 | 85.24 | ..... | ..... | 35,135,235 | 224,824,760 | 1,116,221.63 | ..... | ..... |
| 22. Ventnor City | 3.44 | 49.40 | ..... | ..... | 224,977,982 | 444,253,027 | 2,205,650.48 | ..... | ..... |
| 23. Weymouth Township | 4.11 | 55.03 | ..... | ..... | 9,268,165 | 20,338,523 | 100,977.76 | ..... | ..... |
| Totals | | | \$222,966 | \$173,061,436 | \$2,031,975,140 | *\$6,079,823,104 | \$30,185,421.18 | ..... | ..... |

*9,025,077 Added after promulgation of Equalization Table

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|-------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30. L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Absecon City | \$ 216.34 | ..... | \$ 726,965.76 | \$ 36,984.21 | \$ 46,638.37 | \$ 1,662,680.00 | ..... | \$ 66,371.00 | ..... |
| 2. Atlantic City | 479,364.60 | ..... | 9,331,835.18 | ..... | ..... | 11,841,372.00 | ..... | ..... | ..... |
| 3. Brigantine City | 20,353.99 | ..... | 2,080,412.94 | 106,844.22 | 134,734.26 | 1,714,569.00 | ..... | 86,912.33 | ..... |
| 4. Buena Borough | 816.63 | ..... | 261,450.17 | 13,338.79 | 16,820.68 | ..... | B- 748,473.74 | ..... | ..... |
| 5. Buena Vista Township | 783.76 | ..... | 547,380.69 | 27,879.44 | 35,156.94 | ..... | B- 1,508,068.26 | ..... | ..... |
| 6. Corbin City | 19.72 | ..... | 23,423.46 | 1,192.31 | 1,503.55 | 58,000.00 | ..... | ..... | ..... |
| 7. Egg Harbor City ..... | ..... | ..... | 279,069.36 | 14,193.36 | 17,898.32 | 481,592.50 | G- 284,586.50 | ..... | ..... |
| 8. Egg Harbor Township | 148.95 | ..... | 2,073,334.06 | 105,456.57 | 132,984.39 | 5,369,206.37 | ..... | ..... | ..... |
| 9. Estell Manor City | 377.85 | ..... | 129,778.80 | 6,619.72 | 8,347.70 | 437,242.10 | ..... | ..... | ..... |
| 10. Folsom Borough | 822.71 | ..... | 180,417.44 | 9,217.81 | 11,623.97 | 486,311.74 | ..... | ..... | ..... |
| 11. Galloway Township | 38.45 | ..... | 1,427,541.56 | 72,606.19 | 91,558.92 | 2,304,965.95 | G- 1,573,160.40 | ..... | ..... |
| 12. Hamilton Township | 19,198.90 | ..... | 1,541,856.98 | 79,394.72 | 100,119.50 | 2,193,217.00 | G- 1,602,603.50 | ..... | ..... |
| 13. Hammonton Town | 4,381.84 | ..... | 952,342.90 | 48,658.66 | 61,360.26 | 3,147,485.10 | ..... | ..... | ..... |
| 14. Linwood City | 3,914.59 | ..... | 862,210.27 | 44,050.79 | 55,549.57 | 1,584,538.00 | M- 909,042.82 | 99,376.72 | ..... |
| 15. Longport Borough | 1,477.61 | ..... | 834,274.74 | 42,506.05 | 53,601.60 | 158,629.00 | ..... | ..... | ..... |
| 16. Margate City | 1,326.35 | ..... | 2,579,823.10 | ..... | 165,543.96 | 2,431,748.00 | ..... | 86,162.50 | ..... |
| 17. Mullica Township | 1,537.15 | ..... | 462,614.88 | 23,606.60 | 29,768.74 | 868,748.50 | G- 474,075.60 | ..... | ..... |
| 18. Northfield City | 890.35 | ..... | 938,256.41 | 47,764.65 | 60,232.88 | 1,718,888.00 | M- 1,082,581.62 | 52,785.50 | ..... |
| 19. Pleasantville City | 8,870.20 | ..... | 856,750.45 | 44,025.15 | 55,517.23 | 3,000,001.06 | ..... | ..... | ..... |
| 20. Port Republic City | 1,115.64 | ..... | 127,176.53 | 6,524.90 | 8,228.12 | 286,740.00 | ..... | ..... | ..... |
| 21. Somers Point City | 1,325.72 | ..... | 1,114,895.91 | 56,770.61 | 71,589.71 | 1,782,316.50 | M- 962,556.56 | 131,799.90 | ..... |
| 22. Ventnor City | 785.66 | ..... | 2,204,864.82 | 112,178.56 | 141,461.05 | 2,157,338.00 | ..... | 227,223.75 | ..... |
| 23. Weymouth Township ..... | ..... | ..... | 100,977.76 | 5,135.69 | 6,476.28 | 341,305.00 | ..... | ..... | ..... |
| Totals | \$547,767.01 | ..... | \$29,637,654.17 | \$904,949.00 | \$1,306,716.00 | \$44,026,893.82 | \$9,145,149.00 | \$750,631.70 | ..... |

B—Buena Regional High School

G—Greater Egg Harbor Regional High School

M—Mainland Regional High School

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|-------------------------------|--------------------------------|---|---------------------------------|--|---|---|--|--|----------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 1. Absecon City | \$ 685,017.03 | \$ 3,224,656.37 | \$ 34,281,300 | \$ 500,000.00 | \$ 698,515.00 | \$ 60,000.00 | \$ 1,258,515.00 | \$ 43,800.00 | \$ 32,850.00 |
| 2. Atlantic City | 39,813,369.42 | 60,986,576.60 | 565,656,580 | ..... | 21,990,265.10 | 2,600,000.00 | 24,590,265.10 | 288,200.00 | 61,750.00 |
| 3. Brigantine City | 2,574,823.61 | 6,698,296.36 | 18,866,700 | 1,300.00 | 1,201,267.57 | 180,000.00 | 1,382,567.57 | 70,800.00 | 32,800.00 |
| 4. Buena Borough | 221,514.70 | 1,261,598.08 | 4,861,000 | 74,142.00 | 426,676.67 | 101,000.00 | 601,818.67 | 43,400.00 | 10,750.00 |
| 5. Buena Vista Township | 25,230.89 | 2,143,716.22 | 7,599,570 | 273,656.00 | 711,595.02 | 340,000.00 | 1,325,251.02 | 54,400.00 | 14,800.00 |
| 6. Corbin City | 31,438.76 | 115,558.08 | 885,700 | 18,000.00 | 41,814.33 | 4,500.00 | 64,314.33 | 6,600.00 | 1,100.00 |
| 7. Egg Harbor City | 455,859.42 | 1,533,199.46 | 9,813,500 | 240,000.00 | 581,097.81 | 75,000.00 | 896,097.81 | 46,400.00 | 16,700.00 |
| 8. Egg Harbor Township ..... | ..... | 7,680,981.39 | 112,592,100 | 2,000,000.00 | 3,345,727.41 | 300,000.00 | 5,645,727.41 | 69,800.00 | 47,100.00 |
| 9. Estell Manor City ..... | ..... | 581,988.32 | 2,511,180 | 162,022.21 | 118,621.32 | 25,000.00 | 305,643.53 | 7,600.00 | 3,300.00 |
| 10. Folsom Borough | 90,116.41 | 777,687.37 | 416,390 | 65,000.00 | 211,824.93 | 50,000.00 | 326,824.93 | 10,800.00 | 8,000.00 |
| 11. Galloway Township | 98,517.00 | 5,568,350.02 | 51,215,300 | 475,500.00 | 2,284,983.00 | 250,000.00 | 3,010,483.00 | 70,200.00 | 39,250.00 |
| 12. Hamilton Township | 622,915.51 | 6,140,107.21 | 63,892,250 | 1,086,482.25 | 1,680,916.04 | 250,000.00 | 3,017,398.29 | 88,400.00 | 29,850.00 |
| 13. Hammonton Town | 702,794.20 | 4,912,641.12 | 14,313,420 | 183,337.00 | 1,354,524.35 | 268,640.00 | 1,806,501.35 | 114,400.00 | 37,200.00 |
| 14. Linwood City | 571,584.53 | 4,126,352.70 | 26,343,400 | 520,000.00 | 1,122,747.98 | 40,000.00 | 1,682,747.98 | 30,600.00 | 30,850.00 |
| 15. Longport Borough | 870,721.08 | 1,959,732.47 | 13,927,300 | 100,000.00 | 416,840.37 | 53,000.00 | 569,840.37 | 16,800.00 | 7,100.00 |
| 16. Margate City | 2,765,457.47 | 8,028,735.03 | 15,522,000 | 464,000.00 | 1,235,905.78 | 70,000.00 | 1,769,905.78 | 75,200.00 | 46,350.00 |
| 17. Mullica Township | 525,137.70 | 2,383,952.02 | 3,988,000 | ..... | 413,888.55 | 304,700.00 | 718,588.55 | 34,800.00 | 13,500.00 |
| 18. Northfield City | 1,054,338.26 | 4,954,847.32 | 17,812,500 | 80,000.00 | 1,270,025.14 | 110,000.00 | 1,460,025.14 | 46,800.00 | 44,900.00 |
| 19. Pleasantville City | 2,690,899.22 | 6,647,193.11 | 54,529,600 | 500,000.00 | 1,522,319.37 | 250,000.00 | 2,272,319.37 | 122,200.00 | 37,650.00 |
| 20. Port Republic City ..... | ..... | 428,669.55 | 849,660 | 17,935.75 | 195,773.64 | 19,138.10 | 232,847.49 | 7,000.00 | 4,050.00 |
| 21. Somers Point City | 1,169,925.42 | 5,289,854.61 | 24,094,400 | 250,000.00 | 1,020,170.56 | 200,000.00 | 1,470,170.56 | 88,200.00 | 31,600.00 |
| 22. Ventnor City | 2,698,008.70 | 7,541,074.88 | 17,488,600 | 262,979.00 | 1,784,562.58 | 305,000.00 | 2,352,541.58 | 105,400.00 | 34,000.00 |
| 23. Weymouth Township ..... | ..... | 453,894.73 | 933,700 | 70,000.00 | 138,594.64 | 30,000.00 | 238,594.64 | 12,400.00 | 4,500.00 |
| Totals | \$57,667,669.33 | \$143,439,663.02 | \$1,062,394,150 | \$7,344,354.21 | \$43,768,657.16 | \$5,885,978.10 | \$56,998,989.47 | \$1,454,200.00 | \$589,850.00 |

Total amount of Miscellaneous Revenues (including Surplus Revenues
Appropriated) for the support of the County Budget \$24,624,841.47
Rate per \$100 to be applied to Column II for apportionment of County Taxes
496485188
Rate per \$100 to be applied to Column II for apportionment of County Library Taxes
025251051
Rate per \$100 to be applied to Column II for apportionment of
Local Health Services Taxes 031842450

Net County Taxes Apportioned (12 A III) \$29,637,654.17
*Adjustments (Net Total 12 A IIb) + / - \$547,767.01
Total County Taxes Apportioned
(Including Adjustments—Total 12 A I) \$30,185,421.18
*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments
are deducted.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|-----------------------------|----------------------------|--|---|---|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Allendale | \$ 75,561,000 | \$ 102,545,600 | \$ 178,106,600 | \$ 915,708 | | \$ **3,000 | | \$ 3,000 | \$ 179,019,308 |
| 2. Alpine | 29,913,425 | 38,491,700 | 68,405,125 | 252,752 | | | | | 68,857,877 |
| 3. Bergenfield | 144,970,410 | 237,187,900 | 382,158,310 | 1,719,940 | | | | | 383,878,250 |
| 4. Bogota | 50,471,800 | 72,958,620 | 123,430,420 | 639,164 | | | | | 124,069,584 |
| 5. Carlstadt | 171,037,700 | 279,137,300 | 450,175,000 | 2,609,804 | | | | | 452,784,804 |
| 6. Cliffside Park | 88,789,800 | 240,796,300 | 329,586,100 | 3,188,631 | | | | | 332,774,731 |
| 7. Closter | 58,828,200 | 94,786,100 | 153,614,300 | 2,720,125 | | | | | 156,334,425 |
| 8. Cresskill | 58,415,850 | 86,896,840 | 145,312,690 | 511,885 | | 1,000 | | 1,000 | 145,823,575 |
| 9. Demarest | 66,499,200 | 93,519,700 | 160,018,900 | 485,906 | | | | | 160,504,806 |
| 10. Dumont | 111,646,600 | 178,627,450 | 290,274,050 | 4,672,389 | | | | | 294,946,439 |
| 11. Elmwood Park | 151,879,250 | 220,582,200 | 372,461,450 | 1,888,586 | | | | | 374,350,036 |
| 12. East Rutherford | 81,863,900 | 122,106,900 | 203,970,800 | 4,981,153 | | | | | 208,951,953 |
| 13. Edgewater | 44,215,001 | 67,775,729 | 111,990,730 | 464,255 | | | \$ 35,600 | 35,600 | 112,419,385 |
| 14. Emerson | 61,401,500 | 108,379,700 | 169,781,200 | 800,727 | | | | | 170,581,927 |
| 15. Englewood | 185,878,700 | 335,630,200 | 521,508,900 | 15,483,648 | | *655,300 | | 655,300 | 536,337,248 |
| 16. Englewood Cliffs | 115,559,500 | 189,833,600 | 305,393,100 | 1,522,780 | | | | | 306,915,880 |
| 17. Fairlawn | 272,404,100 | 500,036,300 | 772,440,400 | 8,667,989 | | | | | 781,108,389 |
| 18. Fairview | 62,539,700 | 109,522,300 | 172,062,000 | 824,686 | | **24,300 | | 24,300 | 172,862,386 |
| 19. Fort Lee | 291,678,950 | 632,436,050 | 924,115,000 | 10,297,563 | | | 12,500 | 12,500 | 934,400,063 |
| 20. Franklin Lakes | 190,472,900 | 273,792,700 | 464,265,600 | 1,655,392 | | **3,800 | | 3,800 | 465,917,192 |
| 21. Garfield | 154,801,300 | 279,072,300 | 433,873,600 | 2,962,599 | | | | | 436,836,199 |
| 22. Glen Rock | 100,618,145 | 169,541,200 | 270,159,345 | 1,352,859 | | | | | 271,512,204 |
| 23. Hackensack | 185,007,900 | 454,481,100 | 639,489,000 | 20,080,635 | | | | | 659,569,635 |
| 24. Harrington Park | 37,844,600 | 69,932,800 | 107,777,400 | 370,311 | | | | | 108,147,711 |
| 25. Hasbrouck Heights | 96,332,500 | 164,914,450 | 261,246,950 | 1,470,612 | | | | | 262,717,562 |
| 26. Haworth | 34,750,500 | 51,613,600 | 86,364,100 | 270,162 | | | | | 86,634,262 |
| 27. Hillsdale | 77,708,700 | 120,492,220 | 198,200,920 | 3,865,436 | | **16,200 | | 16,200 | 202,050,156 |
| 28. Hohokus | 51,546,300 | 80,128,800 | 131,675,100 | 671,485 | | | | | 132,346,585 |
| 29. Leonia | 53,558,700 | 91,868,700 | 145,427,400 | 950,337 | | | | | 146,377,737 |
| 30. Little Ferry | 71,395,700 | 123,099,200 | 194,494,900 | 4,556,794 | | **7,100 | | 7,100 | 199,044,594 |
| 31. Lodi | 155,481,500 | 262,108,400 | 417,589,900 | 3,543,107 | | | 186,900 | 186,900 | 420,946,107 |
| 32. Lyndhurst | 251,009,500 | 307,998,500 | 559,008,000 | 2,942,434 | | | | | 561,950,434 |
| 33. Mahwah | 116,592,493 | 229,191,775 | 345,784,268 | 8,944,486 | | | | | 354,728,754 |
| 34. Maywood | 77,625,900 | 118,303,645 | 195,929,545 | 1,474,491 | | | 2,000 | 2,000 | 197,402,036 |
| 35. Midland Park | 67,202,700 | 93,616,600 | 160,819,300 | 1,059,914 | | | | | 161,879,214 |
| 36. Montvale | 101,594,200 | 188,780,700 | 290,374,900 | 2,681,932 | | | | | 293,056,832 |
| 37. Moonachie | 55,722,700 | 114,808,500 | 170,531,200 | 1,257,519 | | | | | 171,788,719 |
| 38. New Milford | 93,769,400 | 182,775,430 | 276,544,830 | 998,350 | | | | | 277,443,180 |
| 39. North Arlington | 105,000,000 | 151,200,000 | 256,200,000 | 4,000,000 | | | | | 260,200,000 |

Abstract of Valuations and Exemptions in the County of Bergen, for the Year 1967 (Continued)

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|------------------------------|----------------------------|--|---|---|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 41. Norwood | \$ 44,095,000 | \$ 72,870,600 | \$ 116,965,600 | \$ 941,383 | | | | | \$ 117,906,983 |
| 42. Oakland | 86,283,000 | 157,858,500 | 244,141,500 | 2,372,104 | | | | | 246,513,604 |
| 43. Old Tappan | 43,893,300 | 68,481,700 | 112,375,000 | 378,081 | | | | | 112,753,081 |
| 44. Oradell | 72,338,700 | 124,690,400 | 197,029,100 | 1,560,692 | | | | | 198,589,792 |
| 45. Palisades Park | 45,889,970 | 76,799,300 | 122,689,270 | 474,288 | | | | | 123,163,558 |
| 46. Paramus | 319,136,300 | 523,196,600 | 842,332,900 | 7,565,087 | | | | | 849,897,987 |
| 47. Park Ridge | 58,622,600 | 129,944,300 | 188,566,900 | 1,214,593 | | | | | 189,781,493 |
| 48. Ramsey | 129,560,400 | 237,447,000 | 367,007,400 | 5,024,387 | | | | | 372,031,787 |
| 49. Ridgefield | 116,255,475 | 165,725,000 | 281,980,475 | 1,295,198 | | | | | 283,275,673 |
| 50. Ridgefield Park | 69,972,000 | 99,465,900 | 169,437,900 | 758,505 | | \$ *28,700 | | 28,700 | 170,167,705 |
| 51. Ridgewood | 387,515,200 | 422,046,700 | 809,561,900 | 9,158,018 | | 2,000 | | 2,000 | 818,717,918 |
| 52. River Edge | 96,693,775 | 136,121,075 | 232,814,850 | 5,714,737 | | | | | 238,529,587 |
| 53. Rivervale | 58,478,800 | 109,713,100 | 168,191,900 | 473,207 | | | | | 168,665,107 |
| 54. Rochelle Park | 57,459,600 | 102,490,520 | 159,950,120 | 25,919,721 | | | | | 185,869,841 |
| 55. Rockleigh | 10,135,850 | 30,935,044 | 41,070,894 | 332,788 | | | | | 41,403,682 |
| 56. Rutherford | 112,368,900 | 181,946,675 | 294,315,575 | 7,000,636 | | *106,900 | | 106,900 | 301,209,311 |
| 57. Saddle Brook | 143,306,000 | 225,632,320 | 368,938,320 | 2,498,577 | | | | | 371,436,897 |
| 58. Saddle River | 74,215,520 | 88,298,500 | 162,514,020 | 646,486 | | | | | 163,160,506 |
| 59. South Hackensack | 40,884,200 | 70,730,200 | 111,614,400 | 685,043 | | | | | 112,299,443 |
| 60. Teaneck | 228,159,000 | 481,441,100 | 709,600,100 | 5,419,613 | | | | | 715,019,713 |
| 61. Tenafly | 161,228,950 | 242,937,425 | 404,166,375 | 1,422,319 | | | | | 405,588,694 |
| 62. Teterboro | 37,853,500 | 73,928,448 | 111,781,948 | 1,921,616 | | | | | 113,703,564 |
| 63. Upper Saddle River | 114,994,800 | 193,927,750 | 308,922,550 | 1,805,763 | | | | | 310,728,313 |
| 64. Waldwick | 62,683,200 | 124,754,900 | 187,438,100 | 742,171 | | | | | 188,180,271 |
| 65. Wallington | 60,874,450 | 89,240,915 | 150,115,365 | 845,545 | | *198,200 | | 198,200 | 150,762,710 |
| 66. Washington | 79,269,500 | 138,596,810 | 217,866,310 | 626,170 | | | | | 218,492,480 |
| 67. Westwood | 91,203,600 | 138,417,300 | 229,620,900 | 1,440,868 | | | | | 231,061,768 |
| 68. Woodcliff Lake | 50,778,900 | 118,724,900 | 169,503,800 | 922,248 | | | \$ 24,000 | | 170,426,048 |
| 69. Wood-Ridge | 75,178,950 | 124,815,700 | 199,994,650 | 1,230,206 | | | | 24,000 | 201,200,856 |
| 70. Wyckoff | 199,890,100 | 268,480,700 | 468,370,800 | 3,218,244 | | **10,000 | | 10,000 | 471,579,044 |
| Totals | \$7,371,949,566 | \$12,357,624,836 | \$19,729,574,402 | \$219,085,396 | | \$1,056,500 | \$261,000 | \$1,317,500 | \$19,947,342,298 |

*N.J.S.A. 54:4-3.72 et seq.
 **N.J.S.A. 54:4-3.113 et seq.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table - Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|-----------------------|--|--|---|--|---|---|---|---|--------------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | Deduct Overpayment | Add Underpayment | | | | |
| 1. Allendale | \$3.12 | 85.48 | \$ 12,378 | \$ 510 | \$ 31,925,189 | \$ 210,956,365 | \$ 757,461.50 | \$ 1,327.96 | |
| 2. Alpine | 2.74 | 51.90 | | | 64,272,258 | 132,930,135 | 477,299.93 | 824.99 | |
| 3. Bergenfield | 4.02 | 74.80 | 3,004 | | 135,919,110 | 519,800,364 | 1,866,399.06 | 3,820.79 | |
| 4. Bogota | 3.54 | 79.68 | 5,675 | | 40,347,013 | 164,422,272 | 590,375.84 | 1,181.93 | |
| 5. Carlstadt | 1.36 | 102.09 | 73,505 | | 16,517,303 | 469,375,612 | 1,685,343.57 | 3,054.61 | |
| 6. Cliffside Park | 3.00 | 68.51 | | | 158,604,144 | 491,378,875 | 1,764,348.65 | 3,241.43 | |
| 7. Closter | 4.69 | 59.48 | | | 107,695,135 | 264,029,560 | 948,026.51 | 1,804.08 | |
| 8. Cresskill | 4.07 | 65.64 | | 523 | 78,531,133 | 224,354,185 | 805,567.81 | 1,580.04 | |
| 9. Demarest | 2.91 | 97.69 | | | 4,253,741 | 164,758,547 | 591,583.27 | 1,042.35 | |
| 10. Dumont | 3.55 | 83.27 | 397 | | 60,530,424 | 355,477,260 | 1,276,379.30 | 2,571.09 | |
| 11. Elmwood Park | 2.30 | 82.87 | 1,165 | | 98,812,492 | 473,163,693 | 1,698,945.08 | 3,358.47 | |
| 12. East Rutherford | 1.92 | 88.18 | 22,868 | | 55,039,683 | 264,014,504 | 947,972.45 | 2,087.20 | |
| 13. Edgewater | 3.22 | 68.74 | 521,179 | 16,189 | 81,577,175 | 194,501,550 | 698,378.72 | 1,572.09 | |
| 14. Emerson | 3.21 | 82.90 | | | 37,567,095 | 208,149,022 | 747,381.43 | 1,418.41 | |
| 15. Englewood | 4.13 | 90.89 | | 65,681 | *†72,840,502 | 609,112,069 | 2,187,082.34 | 4,460.08 | |
| 16. Englewood Cliffs | 1.92 | 73.47 | | | 130,399,238 | 437,315,118 | 1,570,226.92 | 3,009.77 | |
| 17. Fairlawn | 2.59 | 86.70 | 81,711 | | 151,073,030 | 932,263,130 | 3,347,390.94 | 6,443.66 | |
| 18. Fairview | 2.72 | 89.55 | 4,335 | 2,836 | 28,738,933 | 201,602,818 | 723,876.58 | 1,564.28 | |
| 19. Fort Lee | 2.11 | 98.76 | | 157 | 18,428,498 | 952,828,404 | 3,421,232.77 | | \$170,073.91 |
| 20. Franklin Lakes | 1.84 | 98.75 | | 48 | 9,884,539 | 475,801,663 | 1,708,417.07 | 2,859.26 | |
| 21. Garfield | 2.24 | 96.81 | 739 | | 36,154,915 | 472,991,853 | 1,698,328.07 | 3,524.15 | |
| 22. Glen Rock | 3.63 | 75.50 | 8,208 | | 91,249,819 | 362,770,231 | 1,302,565.50 | 2,479.90 | |
| 23. Hackensack | 3.82 | 84.16 | 60,961 | | 163,510,409 | 823,141,005 | 2,955,576.23 | 6,607.45 | |
| 24. Harrington Park | 3.65 | 74.61 | 116 | | 37,097,958 | 145,245,785 | 521,520.60 | 951.51 | |
| 25. Hasbrouck Heights | 2.60 | 85.39 | 547 | | 49,268,962 | 311,987,071 | 1,120,223.10 | 2,142.69 | |
| 26. Haworth | 4.06 | 63.50 | 1,870 | | 50,361,017 | 136,997,149 | 491,902.98 | 866.09 | |
| 27. Hillsdale | 4.19 | 68.52 | 1,010 | 7,443 | 93,847,902 | 295,891,625 | 1,062,430.67 | 2,060.53 | |
| 28. Hohokus | 2.80 | 71.82 | 9,961 | | 53,275,860 | 185,632,406 | 666,533.10 | 1,268.15 | |
| 29. Leonia | 4.00 | 80.22 | 764 | | *†37,913,283 | 184,291,784 | 661,719.45 | 1,403.24 | |
| 30. Little Ferry | 2.57 | 95.13 | | 363 | 14,750,323 | 213,794,554 | 767,652.32 | 1,714.04 | |
| 31. Lodi | 2.74 | 102.54 | 8,615 | | *2,058,127 | 423,012,849 | 1,518,873.09 | 3,061.92 | |
| 32. Lyndhurst | 1.86 | 99.05 | 80,187 | | 30,849,910 | 592,880,531 | 2,128,801.25 | 4,226.40 | |
| 33. Mahwah | 2.87 | 66.42 | 318,600 | | 196,522,414 | 551,569,768 | 1,980,470.52 | 3,651.14 | |
| 34. Maywood | 2.97 | 83.37 | 1,101 | 399 | 45,532,874 | 242,935,612 | 872,286.42 | 1,840.15 | |
| 35. Midland Park | 3.18 | 82.49 | 194 | | 39,101,163 | 200,980,571 | 721,642.34 | 1,368.47 | |
| 36. Montvale | 2.59 | 81.47 | | | 72,903,441 | 365,960,273 | 1,314,019.68 | 2,306.61 | |
| 37. Moonachie | 1.38 | 92.70 | 42,393 | | 24,329,763 | 196,160,875 | 704,336.70 | 1,375.07 | |
| 38. New Milford | 2.24 | 89.74 | | | 60,296,135 | 227,760,345 | 1,012,702.09 | 2,446.35 | |

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|------------------------------|--|--|--|---|---|---|--|---|--------------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| Deduct Overpayment | Add Underpayment | | | | | | | | |
| 41. Norwood | 3.37 | 75.97 | \$ 629 | ..... | \$ 39,289,815 | \$ 157,197,427 | \$ 564,434.25 | \$ 1,078.29 | ..... |
| 42. Oakland | 4.20 | 68.38 | ..... | ..... | 117,545,648 | 364,059,252 | 1,307,193.86 | 2,474.18 | ..... |
| 43. Old Tappan | 3.33 | 74.97 | ..... | ..... | 39,114,879 | 151,867,960 | 545,298.23 | 1,032.16 | ..... |
| 44. Oradell | 3.52 | 60.69 | 337 | ..... | 130,421,727 | 329,011,856 | 1,181,352.42 | 2,179.76 | ..... |
| 45. Palisades Park | 5.53 | 46.05 | ..... | ..... | 149,547,433 | 272,710,991 | 979,198.12 | 2,048.08 | ..... |
| 46. Paramus | 2.68 | 73.66 | ..... | ..... | 360,370,756 | 1,210,268,743 | 4,345,599.97 | 9,393.38 | ..... |
| 47. Park Ridge | 3.47 | 83.34 | 540 | ..... | 40,490,419 | 230,272,452 | 826,817.98 | 1,617.21 | ..... |
| 48. Ramsey | 3.23 | 80.39 | 7,058 | ..... | 98,444,152 | 470,482,997 | 1,689,319.76 | 3,036.97 | ..... |
| 49. Ridgefield | .66 | 82.55 | 1,819,756 | ..... | 96,532,078 | 381,627,507 | 1,370,274.57 | 2,908.04 | ..... |
| 50. Ridgefield Park | 3.99 | 73.66 | 17,057 | \$ 10,263 | 67,405,999 | 237,580,498 | 853,058.31 | 1,758.63 | ..... |
| 51. Ridgewood | 3.16 | 94.71 | 7,033 | 112 | 53,066,114 | 871,790,953 | 3,130,259.09 | 5,796.47 | ..... |
| 52. River Edge | 3.18 | 82.51 | 2,936 | ..... | 52,350,173 | 290,882,696 | 1,044,445.58 | 2,057.08 | ..... |
| 53. Rivervale | 4.71 | 58.31 | ..... | ..... | 122,378,749 | 291,044,856 | 1,045,027.83 | 1,841.78 | ..... |
| 54. Rochelle Park | 1.99 | 76.15 | ..... | ..... | 56,108,289 | 241,978,130 | 868,848.48 | 1,616.86 | ..... |
| 55. Rockleigh | 1.30 | 54.55 | ..... | ..... | 39,794,580 | 81,198,262 | 291,551.09 | 593.78 | ..... |
| 56. Rutherford | 3.67 | 74.80 | 12,992 | 36,014 | 104,882,631 | 406,068,920 | 1,458,034.09 | 3,055.36 | ..... |
| 57. Saddle Brook | 2.15 | 85.49 | 51,711 | ..... | 79,812,240 | 451,300,848 | 1,620,444.19 | 3,298.93 | ..... |
| 58. Saddle River | 1.64 | 70.21 | ..... | ..... | 69,353,937 | 232,514,443 | 834,868.09 | 1,385.52 | ..... |
| 59. South Hackensack | 2.24 | 91.55 | 1,990 | ..... | 24,151,075 | 136,452,508 | 489,947.39 | 1,103.23 | ..... |
| 60. Teaneck | 4.31 | 84.69 | 10,073 | ..... | 137,966,306 | 852,996,092 | 3,062,774.13 | 6,105.14 | ..... |
| 61. Tenafly | 3.59 | 76.50 | ..... | ..... | 129,119,867 | 534,708,561 | 1,919,928.55 | 3,574.48 | ..... |
| 62. Teterboro | .84 | 106.32 | 52,191 | ..... | 13,159,802 | 126,915,557 | 455,703.95 | 1,085.25 | ..... |
| 63. Upper Saddle River | 2.58 | 82.19 | ..... | ..... | 71,109,677 | 381,837,990 | 1,371,030.33 | 2,632.77 | ..... |
| 64. Waldwick | 4.14 | 72.20 | 29,140 | ..... | 75,019,072 | 263,228,483 | 945,150.15 | 1,809.96 | ..... |
| 65. Wallington | 2.51 | 72.36 | 583 | 75,708 | 63,627,727 | 214,315,312 | 769,522.16 | 1,482.86 | ..... |
| 66. Washington | 3.30 | 83.44 | ..... | ..... | 44,090,437 | 262,582,917 | 942,832.18 | 1,754.06 | ..... |
| 67. Westwood | 3.12 | 85.56 | ..... | ..... | 45,302,596 | 276,364,364 | 992,315.94 | 1,994.25 | ..... |
| 68. Woodcliff Lake | 3.95 | 68.81 | 5,800 | ..... | 78,473,709 | 248,905,557 | 893,722.15 | 1,550.00 | ..... |
| 69. Wood-Ridge | 2.19 | 80.38 | 17,167 | 5,858 | 71,029,151 | 272,241,316 | 977,511.70 | 1,903.36 | ..... |
| 70. Wyckoff | 2.73 | 82.18 | ..... | 2,168 | 105,636,950 | 577,213,826 | 2,072,548.27 | 3,825.48 | ..... |
| Totals ..... | ..... | ..... | \$3,301,175 | \$224,272 | \$5,137,658,532 | \$25,088,077,733 | \$90,081,438.93 | \$170,073.91 | \$170,073.91 |

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|-----------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30. L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Allendale | | \$ 36.97 | \$ 756,170.51 | | | \$ 2,093,744.50 | NH\$ 1,474,197.12 | | |
| 2. Alpine | \$ 30,750.34 | | 445,724.60 | | | 1,008,109.00 | | | |
| 3. Bergenfield | 4,645.49 | | 1,857,932.78 | | | 9,595,610.00 | | | |
| 4. Bogota | 1,310.40 | | 587,883.51 | | | 2,648,872.50 | | | |
| 5. Carlstadt | 41,169.07 | | 1,641,119.89 | | | 1,582,045.00 | CE 1,453,486.03 | | |
| 6. Cliffside Park | 10,079.66 | | 1,751,027.56 | | | 4,788,024.00 | | | |
| 7. Closter | 2,677.95 | | 943,544.48 | | | 2,653,082.65 | N 2,036,994.58 | | |
| 8. Crasskill | 6,840.03 | | 797,147.74 | | | 3,827,219.74 | | | |
| 9. Demarest | 513.85 | | 590,027.07 | | | 1,506,858.00 | N 1,304,387.44 | | |
| 10. Dumont | 14,808.23 | | 1,258,999.98 | | | 6,688,397.25 | | | |
| 11. Elmwood Park | 16,987.43 | | 1,678,599.18 | | | 4,926,499.00 | | | |
| 12. East Rutherford | 7,426.05 | | 938,459.20 | | | 1,530,205.00 | CE 712,558.97 | | |
| 13. Edgewater | 122,193.65 | | 574,612.98 | | | 1,498,131.50 | | | |
| 14. Emerson | 3,505.78 | | 742,457.24 | | | 3,834,880.50 | | | |
| 15. Englewood | 33,106.18 | | 2,149,516.08 | | | 9,310,683.00 | | \$ 659,575.00 | |
| 16. Englewood Cliffs | 8,129.79 | | 1,559,087.36 | | | 2,736,939.00 | | | |
| 17. Fairlawn | 41,314.64 | | 3,299,632.64 | | | 13,418,928.50 | | | |
| 18. Fairview | 21,546.66 | | 700,765.64 | | | 2,429,652.50 | | | |
| 19. Fort Lee | 167,269.65 | | 3,424,037.03 | | | 9,843,899.58 | | | |
| 20. Franklin Lakes | 2,822.26 | | 1,702,735.55 | | | 3,252,309.25 | R 3,023,760.69 | | |
| 21. Garfield | 31,749.05 | | 1,663,054.87 | | | 5,981,964.16 | | 128,200.00 | |
| 22. Glen Rock | 895.42 | | 1,299,190.18 | | | 6,175,051.25 | | | |
| 23. Hackensack | 18,773.31 | | 2,930,195.47 | | | 11,899,546.00 | | 1,298,519.50 | |
| 24. Harrington Park | 3,168.91 | | 517,400.18 | | | 1,503,493.00 | N 1,014,611.45 | | |
| 25. Hasbrouck Heights | 31,287.18 | | 1,086,793.23 | | | 4,036,067.00 | | | |
| 26. Haworth | | 20,138.32 | 511,175.21 | | | 1,064,854.00 | N 1,082,457.31 | | |
| 27. Hillsdale | 1,800.26 | | 1,058,569.88 | | | 3,113,927.25 | P 2,225,159.29 | | |
| 28. Hohokus | 338.48 | | 664,926.47 | | | 1,872,051.00 | | | |
| 29. Leonia | 3,496.32 | | 656,819.89 | | | 3,792,579.00 | | | |
| 30. Little Ferry | 27,832.10 | | 738,106.18 | | | 2,534,388.00 | | | |
| 31. Lodi | 4,316.51 | | 1,511,494.66 | | | 6,758,404.15 | | | |
| 32. Lyndhurst | 17,646.32 | | 2,106,928.53 | | | 5,072,468.50 | | | |
| 33. Mahwah | 7,095.69 | | 1,969,723.69 | | | 6,986,939.00 | | | |
| 34. Maywood | 10,664.55 | | 859,781.72 | | | 3,530,214.50 | | | |
| 35. Midland Park | 873.76 | | 719,380.11 | | | 3,187,635.00 | | | |
| 36. Montvale | 1,416.50 | | 1,310,296.57 | | | 2,585,845.50 | P 2,389,429.44 | | |
| 37. Moonachie | | | 702,961.63 | | | 1,152,138.50 | | | |
| 38. New Milford | 548.64 | | 1,209,802.03 | | | 6,216,523.50 | | | |
| 39. North Arlington | 1,973.84 | | 1,063,383.41 | | | 2,711,727.50 | | | |

| TAXING DISTRICT | Apportionment of Taxes | | | | | | | | |
|------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 41. Norwood | \$ 147.28 | | \$ 563,208.68 | | | \$ 1,349,063.50 | N \$1,200,103.85 | | |
| 42. Oakland | 34,440.27 | | 1,270,279.41 | | | 4,660,995.50 | R 2,303,765.30 | | |
| 43. Old Tappan | 511.77 | | 543,754.30 | | | 1,596,287.00 | N 1,214,197.23 | | |
| 44. Oradell | 44,268.96 | | 1,134,903.70 | | | 1,497,684.00 | RD 2,831,497.40 | | |
| 45. Palisades Park | 9,642.27 | | 967,507.77 | | | 3,824,479.67 | | | |
| 46. Paramus | 69,291.34 | | 4,266,915.25 | | | 14,941,282.50 | | | |
| 47. Park Ridge | 4,275.80 | | 820,924.97 | | | 4,043,708.50 | | | |
| 48. Ramsey | 2,419.34 | | 1,683,863.45 | | | 7,916,359.00 | | | |
| 49. Ridgefield | 7,552.90 | | 1,359,813.63 | | | 500,122.50 | | | |
| 50. Ridgefield Park | 1,569.08 | | 849,730.60 | | | 4,192,280.50 | | | |
| 51. Ridgewood | 21,081.88 | | 3,103,380.74 | | | 17,301,975.00 | | | |
| 52. River Edge | 8,416.15 | | 1,033,972.35 | | | 1,817,448.00 | RD 2,689,956.60 | | |
| 53. Rivervale | 382.26 | | 1,042,803.79 | | | 3,245,272.00 | P 1,773,866.93 | | |
| 54. Rochelle Park | | | 867,231.62 | | | 1,763,476.00 | | | |
| 55. Rockleigh | 99.16 | | 290,858.15 | | | 51,035.03 | | | |
| 56. Rutherford | 9,844.39 | | 1,445,134.34 | | | 6,094,415.59 | | | |
| 57. Saddle Brook | 8,648.57 | | 1,608,496.69 | | | 4,865,539.50 | | | |
| 58. Saddle River | 1,116.78 | | 832,365.79 | | | 1,312,764.92 | | | |
| 59. South Hackensack | 4,602.35 | | 484,241.81 | | | 1,120,285.00 | | | |
| 60. Teaneck | 11,717.72 | | 3,044,951.27 | | | 18,148,745.00 | | | |
| 61. Tenafly | 1,388.24 | | 1,914,965.83 | | | 8,698,441.00 | | | |
| 62. Teterboro | | | 454,618.70 | | | 3,262.00 | | | |
| 63. Upper Saddle River | 714.45 | | 1,367,683.11 | | | 3,425,111.17 | NH 2,757,490.47 | | |
| 64. Waldwick | 1,022.82 | | 942,317.37 | | | 5,404,404.38 | | | |
| 65. Wallington | 12,009.09 | | 756,030.21 | | | 2,075,472.25 | | | |
| 66. Washington | 2,972.42 | | 938,105.70 | | | | W 4,198,127.32 | | |
| 67. Westwood | 198.59 | | 990,123.10 | | | | W 4,442,673.68 | | |
| 68. Woodcliff Lake | 597.79 | | 891,574.36 | | | 2,245,403.52 | P 1,602,593.37 | | |
| 69. Wood-Ridge | 290.19 | | 975,318.15 | | | 2,495,050.50 | | | |
| 70. Wyckoff | 5,755.38 | | 2,062,967.41 | | | 5,501,414.00 | R 3,538,614.02 | | |
| Totals | \$971,969.06 | \$20,175.29 | \$89,129,645.16 | | | \$301,967,109.00 | \$46,568,843.36 | \$2,086,294.50 | |

| CE | |
|---|-----------------|
| Carlstadt-East Rutherford Regional High School District Amount to be Apportioned | \$ 2,166,025.00 |
| NH | |
| Northern Highlands Regional High School District Amount to be Apportioned | \$ 4,231,687.59 |
| N | |
| Northern Valley Regional High School District Amount to be Apportioned | \$ 9,151,686.75 |
| P | |
| Pascack Valley Regional High School District Amount to be Apportioned | \$ 7,991,049.03 |

| R | |
|---|-----------------|
| Ramapo Indian Hills Regional High School District Amount to be Apportioned | \$ 8,866,140.01 |
| RD | |
| River Dell Regional High School District Amount to be Apportioned | \$ 5,521,454.00 |
| W | |
| Westwood Regional School District Amount to be Apportioned | \$ 8,640,801.00 |

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|-----------------------------|-----------------------------------|--|------------------------------------|---|---|--|---|---|------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) | (b) |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | | | | | | Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | Veterans Deductions |
| 1. Allendale | \$ 1,251,678.66 | \$ 5,575,790.79 | \$ 12,918,400 | \$ 650,890.00 | \$ 1,301,660.71 | \$ 110,000.00 | \$ 2,062,550.71 | \$ 10,600.00 | \$ 21,600.00 |
| 2. Alpine | 425,246.93 | 1,879,080.53 | 136,707,000 | 79,233.00 | 293,992.48 | 80,000.00 | 453,225.48 | 4,200.00 | 4,650.00 |
| 3. Bergenfield | 3,952,922.00 | 15,406,464.78 | 33,494,100 | 250,000.00 | 2,067,480.00 | 150,000.00 | 2,467,480.00 | 101,400.00 | 111,550.00 |
| 4. Bogota | 1,144,227.00 | 4,380,983.01 | 11,125,600 | 125,000.00 | 829,431.00 | 50,000.00 | 1,004,431.00 | 47,800.00 | 31,000.00 |
| 5. Carlstadt | 1,443,140.50 | 6,119,771.42 | 15,807,800 | 200,000.00 | 1,541,095.33 | 114,725.00 | 1,855,820.33 | 49,000.00 | 21,450.00 |
| 6. Cliffside Park | 3,427,579.00 | 9,966,630.56 | 30,134,500 | 408,166.00 | 1,492,598.00 | 130,000.00 | 2,030,764.00 | 114,000.00 | 49,950.00 |
| 7. Closter | 1,687,999.19 | 7,321,620.90 | 10,893,050 | 275,000.00 | 1,328,102.87 | 145,000.00 | 1,748,102.87 | 29,600.00 | 40,100.00 |
| 8. Cresskill | 1,298,706.63 | 5,923,974.11 | 13,061,000 | 225,250.00 | 1,132,834.02 | 80,000.00 | 1,438,084.02 | 35,800.00 | 39,200.00 |
| 9. Demarest | 1,253,478.93 | 4,654,749.44 | 32,272,500 | ..... | 468,847.95 | 67,782.00 | 536,629.95 | 12,400.00 | 21,250.00 |
| 10. Dumont | 2,502,533.43 | 10,449,930.66 | 27,835,800 | 329,812.00 | 1,679,014.65 | 125,224.50 | 2,134,051.15 | 101,200.00 | 83,950.00 |
| 11. Elmwood Park | 1,971,846.69 | 8,576,944.87 | 23,727,800 | 214,000.00 | 2,066,658.59 | 194,000.00 | 2,474,658.59 | 141,400.00 | 70,550.00 |
| 12. East Rutherford | 820,557.73 | 4,001,780.90 | 281,782,300 | 18,100.00 | 3,289,544.64 | 43,675.00 | 3,351,319.64 | 57,600.00 | 21,650.00 |
| 13. Edgewater | 1,538,848.41 | 3,611,592.89 | 12,865,360 | 230,000.00 | 1,698,187.33 | 480,000.00 | 2,408,187.33 | 17,200.00 | 7,900.00 |
| 14. Emerson | 894,173.92 | 5,471,511.66 | 15,001,600 | 315,000.00 | 665,087.69 | 154,000.00 | 1,134,087.69 | 30,200.00 | 39,750.00 |
| 15. Englewood | 9,998,589.26 | 22,118,363.34 | 137,948,850 | 58,397.00 | 4,148,023.09 | 802,137.00 | 5,008,557.09 | 98,600.00 | 46,350.00 |
| 16. Englewood Cliffs | 1,595,096.77 | 5,981,123.13 | 87,682,500 | 174,334.00 | 1,097,714.38 | 115,000.00 | 1,387,048.38 | 10,000.00 | 20,550.00 |
| 17. Fairlawn | 3,476,603.75 | 20,195,164.89 | 80,763,200 | 1,240,000.00 | 3,738,208.87 | 130,200.00 | 5,108,408.87 | 215,600.00 | 167,700.00 |
| 18. Fairview | 1,555,761.00 | 4,686,179.14 | 24,441,200 | 284,000.00 | 1,039,641.50 | 85,000.00 | 1,408,641.50 | 96,000.00 | 23,100.00 |
| 19. Fort Lee | 6,417,500.38 | 19,685,436.99 | 403,714,100 | 1,250,000.00 | 2,917,620.72 | 900,000.00 | 5,067,620.72 | 115,800.00 | 40,850.00 |
| 20. Franklin Lakes | 561,908.00 | 8,540,713.49 | 23,826,390 | 586,500.00 | 1,301,861.08 | 226,000.00 | 2,114,361.08 | 18,600.00 | 33,400.00 |
| 21. Garfield | 1,973,313.74 | 9,746,532.77 | 44,469,300 | 350,000.00 | 3,361,578.30 | 130,000.00 | 3,841,578.30 | 287,200.00 | 61,300.00 |
| 22. Glen Rock | 2,360,086.00 | 9,834,327.43 | 30,508,600 | 700,000.00 | 1,007,739.00 | 50,000.00 | 1,757,739.00 | 32,200.00 | 58,050.00 |
| 23. Hackensack | 9,040,469.75 | 25,168,730.72 | 133,932,100 | 1,160,000.00 | 5,297,972.25 | 445,000.00 | 6,902,972.25 | 164,000.00 | 51,350.00 |
| 24. Harrington Park | 911,846.82 | 3,947,351.45 | 9,551,800 | 275,000.00 | 387,339.42 | 15,000.00 | 677,339.42 | 8,000.00 | 19,800.00 |
| 25. Hasbrouck Heights | 1,704,248.00 | 6,827,108.23 | 18,645,750 | 460,257.00 | 1,107,733.00 | 43,500.00 | 1,611,490.00 | 76,400.00 | 54,750.00 |
| 26. Haworth | 853,010.68 | 3,511,497.20 | 9,127,400 | 34,758.00 | 535,833.04 | 18,000.00 | 588,591.04 | 7,400.00 | 15,900.00 |
| 27. Hillsdale | 2,049,818.26 | 8,447,474.68 | 22,480,600 | 200,000.00 | 1,356,657.23 | 110,000.00 | 1,666,657.23 | 33,000.00 | 53,800.00 |
| 28. Hohokus | 1,161,823.28 | 3,698,800.75 | 11,536,000 | 250,000.00 | 538,636.57 | 70,000.00 | 858,636.57 | 4,400.00 | 22,450.00 |
| 29. Leonia | 1,404,858.65 | 5,854,257.54 | 30,753,200 | 238,529.11 | 1,133,989.89 | 100,000.00 | 1,472,519.00 | 25,800.00 | 25,750.00 |
| 30. Little Ferry | 1,842,815.05 | 5,115,309.23 | 33,962,200 | 131,767.00 | 915,424.99 | 70,200.00 | 1,117,391.99 | 46,200.00 | 27,150.00 |
| 31. Lodi | 3,256,891.68 | 11,526,790.49 | 79,211,500 | 640,000.00 | 2,210,068.11 | 100,000.00 | 2,950,068.11 | 191,400.00 | 63,550.00 |
| 32. Lyndhurst | 3,216,835.19 | 10,398,232.22 | 57,886,300 | 650,000.00 | 1,856,573.17 | 100,000.00 | 2,608,573.17 | 153,400.00 | 78,900.00 |
| 33. Mahwah | 1,200,000.00 | 10,156,662.69 | 79,712,230 | 1,154,467.00 | 2,601,723.32 | 350,000.00 | 4,106,190.32 | 35,000.00 | 38,500.00 |
| 34. Maywood | 1,464,914.17 | 5,854,910.39 | 15,110,521 | 145,000.00 | 1,165,376.57 | 25,000.00 | 1,335,376.57 | 52,400.00 | 45,950.00 |
| 35. Midland Park | 1,232,357.00 | 5,139,372.11 | 17,929,800 | 275,000.00 | 698,179.00 | 68,100.00 | 1,041,279.00 | 41,400.00 | 32,500.00 |
| 36. Montvale | 1,289,450.00 | 7,575,021.51 | 36,212,700 | 212,184.55 | 1,336,667.97 | 145,000.00 | 1,693,852.52 | 11,400.00 | 29,100.00 |
| 37. Moonachie | 499,806.50 | 2,354,906.63 | 71,671,600 | 205,000.00 | 699,596.00 | 38,000.00 | 942,566.00 | 19,800.00 | 9,000.00 |
| 38. New Milford | 1,735,235.00 | 9,161,560.53 | 25,840,300 | 500,000.00 | 1,511,141.00 | 68,000.00 | 2,079,141.00 | 78,400.00 | 79,800.00 |

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|------------------------|-----------------------------------|---|------------------------------------|---|---|--|---|--|-------------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C(a, b, c, d, + CII)) | | | | | | | |
| 41. Norwood | \$ 856,436.50 | \$ 3,968,812.53 | \$ 15,974,600 | \$ 588,000.00 | \$ 458,578.47 | \$ 40,000.00 | \$ 1,086,578.47 | \$ 21,800.00 | \$ 18,550.00 |
| 42. Oakland | 2,110,269.70 | 10,345,309.91 | 26,970,700 | 275,000.00 | 1,346,317.60 | 257,000.00 | 1,878,317.60 | 22,800.00 | 58,950.00 |
| 43. Old Tappan | 396,890.29 | 3,751,128.82 | 11,554,300 | 40,000.00 | 1,076,882.74 | 75,000.00 | 1,191,882.74 | 9,400.00 | 16,900.00 |
| 44. Oradell | 1,507,432.00 | 6,971,517.10 | 18,267,600 | 575,000.00 | 1,426,503.00 | 33,000.00 | 2,034,503.00 | 25,400.00 | 43,250.00 |
| 45. Palisades Park | 2,007,007.00 | 6,798,994.44 | 14,243,300 | 282,000.00 | 975,965.00 | 50,000.00 | 1,307,965.00 | 71,400.00 | 30,800.00 |
| 46. Paramus | 3,551,656.21 | 22,759,853.96 | 234,518,500 | 1,236,639.75 | 4,970,680.45 | 290,084.09 | 6,497,404.29 | 78,200.00 | 144,000.00 |
| 47. Park Ridge | 1,712,508.61 | 6,577,142.08 | 16,480,400 | 125,000.00 | 979,762.90 | 100,000.00 | 1,204,762.90 | 33,400.00 | 34,150.00 |
| 48. Ramsey | 2,392,000.16 | 11,992,222.61 | 41,930,500 | 369,000.00 | 1,621,251.96 | 244,000.00 | 2,234,251.96 | 23,800.00 | 49,800.00 |
| 49. Ridgefield | 1,859,936.13 | 30,753,350 | 835,329.00 | 8,217,647.48 | 17,800.00 | 9,070,776.48 | 72,600.00 | 34,400.00 | 39,950.00 |
| 50. Ridgefield Park | 1,747,656.00 | 6,789,667.10 | 28,211,700 | 751,100.00 | 1,123,519.00 | 100,000.00 | 1,974,619.00 | 57,200.00 | 75,000.00 |
| 51. Ridgewood | 5,417,233.23 | 25,822,588.97 | 149,033,600 | 750,244.00 | 3,300,717.35 | 600,000.00 | 4,650,961.35 | 51,800.00 | 98,200.00 |
| 52. River Edge | 2,036,327.00 | 7,577,703.95 | 24,365,800 | 351,760.00 | 1,049,712.00 | 70,000.00 | 1,471,472.00 | 52,600.00 | 60,000.00 |
| 53. Rivervale | 1,872,976.03 | 7,934,918.75 | 6,977,300 | 400,000.00 | 891,692.58 | 164,000.00 | 1,455,692.58 | 20,600.00 | 41,700.00 |
| 54. Rochelle Park | 1,062,348.70 | 3,693,056.32 | 7,992,500 | 300,000.00 | 511,474.84 | 11,000.00 | 822,474.84 | 53,400.00 | 29,550.00 |
| 55. Rockleigh | 192,395.00 | 534,288.18 | 4,405,600 | 50,000.00 | 118,288.47 | ..... | 168,288.47 | 1,000.00 | 750.00 |
| 56. Rutherford | 3,500,227.84 | 11,039,777.77 | 58,787,260 | 400,000.00 | 1,778,298.99 | 211,062.76 | 2,389,361.75 | 95,800.00 | 68,250.00 |
| 57. Saddle Brook | 1,475,511.18 | 7,949,547.37 | 37,417,100 | 388,448.87 | 1,797,191.81 | 90,000.00 | 2,275,640.68 | 85,600.00 | 75,200.00 |
| 58. Saddle River | 520,482.94 | 2,665,613.65 | 5,459,400 | 466,000.00 | 360,602.35 | 40,000.00 | 868,602.35 | 3,600.00 | 10,400.00 |
| 59. South Hackensack | 909,796.00 | 2,514,322.81 | 5,750,000 | 345,000.00 | 615,403.83 | 5,000.00 | 965,403.83 | 23,600.00 | 7,300.00 |
| 60. Teaneck | 9,620,413.00 | 30,814,109.27 | 134,252,000 | 959,000.00 | 3,567,272.41 | 417,000.00 | 4,943,272.41 | 153,400.00 | 143,700.00 |
| 61. Tenafly | 3,935,056.90 | 14,548,463.73 | 73,340,050 | 735,000.00 | 1,363,475.61 | 125,000.00 | 2,223,475.61 | 39,200.00 | 55,150.00 |
| 62. Teterboro | 492,281.25 | 950,161.95 | 60,610,690 | 186,500.00 | 360,071.89 | ..... | 546,571.89 | ..... | ..... |
| 63. Upper Saddle River | 440,305.00 | 7,990,589.75 | 14,738,523 | 486,662.41 | 1,048,759.49 | 232,000.00 | 1,767,421.90 | 8,000.00 | 31,850.00 |
| 64. Waldwick | 1,433,247.31 | 7,779,969.06 | 24,080,150 | 356,740.00 | 1,902,013.75 | 102,150.00 | 2,360,903.75 | 42,800.00 | 57,250.00 |
| 65. Wallington | 943,342.55 | 3,774,845.01 | 14,958,700 | 206,000.00 | 727,203.19 | 225,000.00 | 1,158,203.19 | 98,400.00 | 30,200.00 |
| 66. Washington | 2,053,287.57 | 7,189,520.59 | 30,067,200 | 295,676.00 | 1,020,456.24 | 90,000.00 | 1,406,132.24 | 24,800.00 | 47,800.00 |
| 67. Westwood | 1,758,186.94 | 7,190,983.72 | 44,640,900 | 250,000.00 | 1,239,097.19 | 182,000.00 | 1,671,097.19 | 34,000.00 | 42,250.00 |
| 68. Woodcliff Lake | 1,977,794.12 | 6,717,365.37 | 24,104,800 | 167,798.00 | 670,900.58 | 108,548.00 | 947,246.58 | 8,600.00 | 22,500.00 |
| 69. Wood-Ridge | 916,850.45 | 4,387,219.10 | 15,905,700 | 170,000.00 | 1,136,749.27 | 39,000.00 | 1,346,049.27 | 70,400.00 | 37,350.00 |
| 70. Wyckoff | 1,756,042.17 | 12,859,037.60 | 41,788,800 | 800,000.00 | 1,427,629.42 | 280,000.00 | 2,507,629.42 | 39,800.00 | 73,900.00 |
| Totals | \$146,113,461.32 | \$585,865,353.36 | \$3,381,830,778 | \$27,867,542.69 | \$111,070,359.55 | \$10,534,788.35 | \$149,472,690.59 | \$4,043,400.00 | \$3,144,700.00 |

Net County Taxes Apportioned (12A III) \$ 89,129,645.16
 *Adjustments (Net Total 12A IIb) (+) \$ 951,793.77
 Total County Taxes Apportioned \$ 90,081,438.93
 Total Amount of Miscellaneous Revenues (including
 Surplus Revenues Appropriated) for the support of the
 County Budget \$ 74,368,252.64

Rate per \$100 to be applied to Col. II for Apportionment
 of County Taxes 3590607455
 *Net Overpayments are Added to the Net Taxes
 Apportioned and Net Underpayments are Deducted.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|---------------------------------|----------------------------|--|---|---|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Bass River Township | \$ 16,345,914 | \$ 13,623,900 | \$ 29,969,814 | \$ 564,359 | ..... | ..... | ..... | ..... | \$ 30,534,173 |
| 2. Beverly City | 8,631,100 | 28,526,200 | 37,157,300 | 182,332 | ..... | ** 16,000 | ..... | 16,000 | 37,323,632 |
| 3. Bordentown City | 10,926,250 | 44,279,200 | 55,205,450 | 525,468 | ..... | ..... | ..... | ..... | 55,730,918 |
| 4. Bordentown Township | 29,853,650 | 85,533,749 | 115,387,399 | 2,925,575 | ..... | ..... | 484,960 | 484,960 | 117,828,014 |
| 5. Burlington City* | 30,818,300 | 115,111,100 | 145,929,400 | 5,787,749 | ..... | ..... | ..... | ..... | 151,717,149 |
| 6. Burlington Township | 49,642,400 | 112,830,600 | 162,473,000 | 1,767,649 | ..... | ..... | ..... | ..... | 164,240,649 |
| 7. Chesterfield Township | 10,152,700 | 26,205,500 | 36,358,200 | 897,533 | ..... | ..... | ..... | ..... | 37,255,733 |
| 8. Cinnaminson Township | 49,512,505 | 154,520,105 | 204,032,610 | 2,585,410 | ..... | ..... | ..... | ..... | 206,618,020 |
| 9. Delanco Township | 18,294,500 | 50,691,700 | 68,986,200 | 492,649 | ..... | ..... | ..... | ..... | 69,478,849 |
| 10. Delran Township | 64,263,000 | 213,527,100 | 277,790,100 | 2,435,463 | ..... | **66,700 | ..... | 66,700 | 280,158,863 |
| 11. Eastampton Township | 10,051,465 | 31,786,200 | 41,837,665 | 487,888 | ..... | ..... | ..... | ..... | 42,325,353 |
| 12. Edgewater Park Township ... | 24,409,850 | 72,625,465 | 97,035,315 | 882,681 | ..... | **42,040 | ..... | 42,040 | 97,875,956 |
| 13. Evesham Township* | 146,985,812 | 320,557,788 | 467,543,600 | 6,909,804 | ..... | ..... | ..... | ..... | 474,453,404 |
| 14. Fieldsboro Boro | 1,080,650 | 4,576,310 | 5,656,960 | 42,165 | ..... | ..... | ..... | ..... | 5,699,125 |
| 15. Florence Township | 28,909,215 | 105,268,160 | 134,177,375 | 1,842,299 | ..... | **106,160 | 407,600 | 513,760 | 135,505,914 |
| 16. Hainesport Township | 16,608,350 | 38,058,110 | 54,666,460 | 837,851 | ..... | **30,600 | ..... | 30,600 | 55,473,711 |
| 17. Lumberton Township† | 21,457,822 | 62,771,500 | 84,229,322 | 889,847 | ..... | **48,000 | ..... | 48,000 | 85,071,169 |
| 18. Mansfield Township | 18,668,200 | 41,746,600 | 60,414,800 | 1,349,727 | ..... | ..... | ..... | ..... | 61,764,527 |
| 19. Maple Shade Township | 25,620,612 | 100,187,849 | 125,808,461 | 938,491 | ..... | ..... | ..... | ..... | 126,746,952 |
| 20. Medford Township | 101,009,500 | 224,401,400 | 325,410,900 | 4,434,228 | ..... | ..... | ..... | ..... | 329,845,128 |
| 21. Medford Lakes Boro | 12,167,861 | 45,653,985 | 57,821,846 | 231,756 | ..... | ..... | ..... | ..... | 58,053,602 |
| 22. Moorestown Township | 65,508,450 | 217,410,500 | 282,918,950 | 6,950,387 | ..... | **351,300 | ..... | 351,300 | 289,518,037 |
| 23. Evesham Township | 24,497,950 | 85,036,430 | 109,534,380 | 5,602,939 | ..... | ..... | ..... | ..... | 115,137,319 |
| 24. Mount Laurel Township | 101,362,070 | 270,795,655 | 372,157,725 | 3,524,199 | ..... | ..... | ..... | ..... | 375,681,924 |
| 25. New Hanover Township† | 2,764,800 | 6,014,450 | 8,779,250 | 3,682,429 | ..... | ..... | ..... | ..... | 12,461,679 |

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|----------------------------------|----------------------------|--|---|---|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 26. North Hanover Township | 11,023,410 | 25,030,530 | 36,053,940 | 611,281 | ..... | ..... | ..... | ..... | 36,665,221 |
| 27. Palmyra Boro | 16,936,200 | 57,586,200 | 74,522,400 | 580,165 | ..... | ..... | ..... | ..... | 75,102,565 |
| 28. Pemberton Boro | 2,929,700 | 9,361,500 | 12,291,200 | 573,054 | ..... | ..... | ..... | ..... | 12,864,254 |
| 29. Pemberton Township | 71,816,303 | 192,098,375 | 263,914,678 | 5,570,618 | ..... | ††10,000 | ..... | 10,000 | 269,475,296 |
| 30. Riverside Township | 24,241,900 | 85,023,500 | 109,265,400 | 3,015,640 | ..... | ..... | ..... | ..... | 112,281,040 |
| 31. Riverton Boro* | 9,667,900 | 34,613,000 | 44,280,900 | 397,768 | ..... | ..... | ..... | ..... | 44,678,668 |
| 32. Shamong Township† | 29,062,850 | 54,961,130 | 84,023,980 | 1,615,787 | ..... | ..... | ..... | ..... | 85,639,767 |
| 33. Southampton Township† | 52,846,100 | 135,595,200 | 188,441,300 | 4,433,172 | ..... | ..... | ..... | ..... | 192,874,472 |
| 34. Springfield Township | 11,754,550 | 24,530,100 | 36,284,650 | 974,842 | ..... | ..... | ..... | ..... | 37,259,492 |
| 35. Tabernacle Township† | 38,770,500 | 72,818,050 | 111,588,550 | 951,127 | ..... | ..... | ..... | ..... | 112,539,677 |
| 36. Washington Township | 3,796,200 | 7,200,350 | 10,996,550 | 457,339 | ..... | ..... | ..... | ..... | 11,453,889 |
| 37. Westampton Township† | 21,143,500 | 50,910,300 | 72,053,800 | 953,961 | ..... | ..... | ..... | ..... | 73,007,761 |
| 38. Willingboro Township | 43,330,390 | 498,919,430 | 542,249,820 | 5,241,513 | ..... | ..... | ..... | ..... | 547,491,333 |
| 39. Woodland Township | 17,730,035 | 8,389,534 | 26,119,569 | 548,648 | ..... | ..... | ..... | ..... | 26,668,217 |
| 40. Wrightstown Boro | 2,872,050 | 12,290,100 | 15,162,150 | 2,823,005 | ..... | ..... | ..... | ..... | 17,985,155 |
| Totals | \$1,247,464,514 | \$3,741,066,855 | \$4,988,531,369 | \$85,518,598 | ..... | \$670,800 | \$892,580 | \$1,563,360 | \$5,072,486,607 |

*ReValued District
 †ReAssessed District
 **Tax Abatements
 ††Solar Energy

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|---------------------------------|--|--|--|---|---|---|--|---|---------------------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | | | | | Deduct Overpayment | Add Underpayment |
| 1. Bass River Township | 3.15 | \$ 76.23 | ..... | ..... | \$ 10,212,488 | \$ 40,746,661 | \$ 249,264.60 | ..... | ..... |
| 2. Beverly City | 2.30 | 122.00 | ..... | \$ 5,763,761 | ..... | 31,559,871 | 193,065.11 | ..... | ..... |
| 3. Bordentown City | 3.22 | 93.28 | \$ 3,774 | ..... | 6,494,058 | 62,228,750 | 380,679.75 | ..... | ..... |
| 4. Bordentown Township | 3.38 | 85.65 | 1,992 | ..... | 23,668,072 | 141,498,078 | 865,603.74 | ..... | ..... |
| 5. Burlington City* | 1.11 | 99.96 | 41,033 | ..... | 11,403,524 | 163,161,706 | 998,129.44 | ..... | ..... |
| 6. Burlington Township | 3.19 | 72.94 | 7,111 | ..... | 74,054,113 | 238,301,873 | 1,457,793.70 | ..... | ..... |
| 7. Chesterfield Township | 3.44 | 72.53 | ..... | ..... | 15,177,410 | 52,433,143 | 320,755.77 | ..... | ..... |
| 8. Cinnaminson Township | 4.38 | 59.37 | ..... | ..... | 150,654,530 | 357,272,550 | 2,185,587.67 | ..... | ..... |
| 9. Delanco Township | 2.88 | 101.00 | 7,236 | ..... | 4,736,914 | 74,222,999 | 454,053.55 | ..... | ..... |
| 10. Delran Township | 2.36 | 100.00 | ..... | ..... | 7,488,764 | 287,647,627 | 1,759,662.50 | ..... | ..... |
| 11. Eastampton Township | 3.53 | 86.80 | 176 | ..... | 6,903,638 | 49,229,167 | 301,155.69 | ..... | ..... |
| 12. Edgewater Park Township .. | 3.02 | 82.26 | ..... | ..... | 24,671,751 | 122,547,707 | 749,676.28 | ..... | ..... |
| 13. Evesham Township* | 2.30 | 106.41 | ..... | 24,117,302 | ..... | 450,336,102 | 2,754,896.97 | ..... | ..... |
| 14. Fieldsboro Boro | 3.93 | 78.73 | ..... | ..... | 3,725,962 | 9,425,087 | 57,657.25 | ..... | ..... |
| 15. Florence Township | 2.79 | 90.49 | 3,447 | ..... | 30,047,695 | 165,557,056 | 1,012,782.71 | ..... | ..... |
| 16. Hainesport Township | 3.27 | 83.44 | 185 | ..... | 12,767,664 | 68,241,560 | 417,462.56 | ..... | ..... |
| 17. Lumberton Township | 2.50 | 97.31 | 157 | ..... | 6,174,766 | 91,246,092 | 558,191.03 | ..... | ..... |
| 18. Mansfield Township | 2.34 | 101.00 | ..... | ..... | 773,649 | 62,538,176 | 382,573.54 | ..... | ..... |
| 19. Maple Shade Township | 4.55 | 49.04 | 2,656 | ..... | 135,419,888 | 262,169,496 | 1,603,801.97 | ..... | ..... |
| 20. Medford Township | 3.15 | 78.32 | ..... | ..... | 93,615,030 | 423,460,158 | 2,590,486.33 | ..... | ..... |
| 21. Medford Lakes Boro | 4.55 | 58.17 | ..... | ..... | 41,815,483 | 99,869,085 | 610,942.54 | ..... | ..... |
| 22. Moorestown Township | 4.46 | 58.13 | 1,790 | ..... | 220,832,378 | 510,352,205 | 3,122,040.83 | ..... | ..... |
| 23. Mount Holly Township | 3.69 | 86.73 | 16,654 | ..... | 21,686,163 | 136,840,136 | 837,109.13 | ..... | ..... |
| 24. Mount Laurel Township | 2.99 | 80.66 | ..... | ..... | 95,487,795 | 471,169,719 | 2,882,345.95 | ..... | ..... |
| 25. New Hanover Township† | 2.38 | 102.00 | ..... | 5,682 | ..... | 12,455,997 | 76,198.61 | ..... | ..... |

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|---------------------------------|--|--|---|--|---|---|---|---|-------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | Deduct Overpayment | Add Underpayment | | | | |
| 26. North Hanover Township | 2.13 | 77.98 | ..... | ..... | 11,291,469 | 47,956,690 | 293,371.41 | ..... | ..... |
| 27. Palmyra Boro | 3.62 | 73.43 | 102 | ..... | 28,770,948 | 103,873,615 | 635,438.94 | ..... | ..... |
| 28. Pemberton Boro | 3.20 | 80.15 | ..... | ..... | 3,424,120 | 16,288,374 | 99,642.89 | ..... | ..... |
| 29. Pemberton Township | 2.71 | 96.78 | 1,057 | ..... | 10,766,885 | 280,243,238 | 1,714,366.71 | ..... | ..... |
| 30. Riverside Township | 2.20 | 107.00 | 8,375 | 182,270 | ..... | 112,107,145 | 685,806.94 | ..... | ..... |
| 31. Riverton Boro* | 3.11 | 92.98 | ..... | ..... | 3,938,937 | 48,617,605 | 297,414.50 | ..... | ..... |
| 32. Shamong Township | 2.58 | 102.00 | ..... | 1,133,235 | ..... | 84,506,532 | 516,962.29 | ..... | ..... |
| 33. Southampton Township | 1.90 | 105.00 | ..... | 6,871,516 | ..... | 186,002,956 | 1,137,858.95 | ..... | ..... |
| 34. Springfield Township | 3.32 | 66.58 | ..... | ..... | 19,994,652 | 57,254,144 | 350,247.87 | ..... | ..... |
| 35. Tabernacle Township† | 2.54 | 101.00 | ..... | 508,795 | ..... | 112,030,882 | 685,340.41 | ..... | ..... |
| 36. Washington Township | 4.25 | 51.83 | ..... | ..... | 11,479,753 | 22,933,642 | 140,294.81 | ..... | ..... |
| 37. Westampton Township | 2.73 | 101.00 | ..... | ..... | 853,602 | 73,861,363 | 451,841.27 | ..... | ..... |
| 38. Willingboro Township† | 2.96 | 117.00 | ..... | 74,658,821 | ..... | 472,832,512 | 2,892,516.96 | ..... | ..... |
| 39. Woodland Township | 2.83 | 69.47 | 260 | ..... | 11,873,723 | 36,542,200 | 235,778.98 | ..... | ..... |
| 40. Wrightstown Boro | 2.58 | 111.00 | ..... | 841,775 | ..... | 17,143,380 | 104,873.32 | ..... | ..... |
| Totals | | | \$96,005 | \$114,083,157 | \$1,100,205,824 | \$6,058,705,279 | 37,063,673.47 | ..... | ..... |

*ReValued District
†ReAssessed District

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|-----------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30. L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Bass River Township | \$ 17,809.60 | ..... | \$ 231,455.00 | \$ 13,603.88 | ..... | \$ 344,851.00 | PL \$ 350,840.64 | ..... | ..... |
| 2. Beverly City | 2,740.56 | ..... | 190,324.55 | 10,537.74 | ..... | 448,259.00 | ..... | \$ 26,834.00 | ..... |
| 3. Bordentown City | 2,284.74 | ..... | 378,395.01 | 20,776.00 | ..... | X696,542.50 | B 384,832.78 | ..... | ..... |
| 4. Bordentown Township | 1,719.13 | ..... | 863,884.61 | 47,241.26 | ..... | 1,373,972.50 | B 1,081,250.72 | 17,220.60 | ..... |
| 5. Burlington City* | 406.26 | ..... | 997,723.18 | 54,473.98 | ..... | 622,000.00 | ..... | ..... | ..... |
| 6. Burlington Township | 27,503.75 | ..... | 1,430,289.95 | 79,560.65 | ..... | 3,481,601.09 | ..... | 92,539.50 | ..... |
| 7. Chesterfield Township | 214.50 | ..... | 320,541.27 | 17,505.59 | ..... | 421,399.00 | N 484,731.51 | ..... | ..... |
| 8. Cinnaminson Township | 731.94 | ..... | 2,184,855.73 | 119,280.80 | ..... | 6,199,790.00 | ..... | ..... | ..... |
| 9. Delanco Township | 443.30 | ..... | 453,610.25 | 24,781.46 | ..... | 1,212,946.50 | ..... | ..... | ..... |
| 10. Delran Township | 23,658.89 | ..... | 1,736,003.61 | 96,036.47 | ..... | 4,003,338.00 | ..... | ..... | ..... |
| 11. Eastampton Township | 3,044.81 | ..... | 298,110.88 | 16,435.90 | ..... | 662,663.00 | RV 351,625.17 | ..... | ..... |
| 12. Edgewater Park Township | 995.31 | ..... | 748,680.97 | 40,914.39 | ..... | 1,906,692.71 | ..... | ..... | ..... |
| 13. Evesham Township* | 14,888.57 | ..... | 2,740,008.40 | 150,352.46 | ..... | 4,224,503.00 | L 2,899,885.46 | ..... | ..... |
| 14. Fieldsboro Boro ..... | ..... | ..... | 57,657.25 | 3,146.71 | ..... | 159,747.50 | ..... | ..... | ..... |
| 15. Florence Township | 56,393.21 | ..... | 956,389.50 | 55,273.71 | ..... | 2,401,530.50 | ..... | ..... | ..... |
| 16. Hainesport Township | 2,319.94 | ..... | 415,142.62 | 22,783.47 | ..... | 708,497.00 | RV 558,138.13 | ..... | ..... |
| 17. Lumberton Township† | 11,760.78 | ..... | 546,430.25 | 30,463.88 | ..... | 826,088.00 | RV 639,923.92 | ..... | ..... |
| 18. Mansfield Township | 3,952.41 | ..... | 378,621.13 | 20,879.34 | ..... | 412,171.00 | N 632,392.83 | ..... | ..... |
| 19. Maple Shade Township | 99,044.70 | ..... | 1,504,757.27 | 87,529.22 | ..... | 3,518,480.25 | ..... | ..... | ..... |
| 20. Medford Township | 14,568.62 | ..... | 2,575,917.71 | 141,378.53 | ..... | 4,074,562.00 | L 2,464,502.21 | ..... | ..... |
| 21. Medford Lakes Boro | 333.33 | ..... | 610,609.21 | 33,342.79 | ..... | 795,045.00 | L 758,942.53 | ..... | ..... |
| 22. Moorestown Township | 30,526.83 | ..... | 3,091,514.00 | ..... | ..... | 7,980,509.00 | ..... | ..... | ..... |
| 23. Mount Holly Township | 883.15 | ..... | 836,225.98 | 45,686.13 | ..... | 1,459,359.46 | RV 1,097,220.68 | ..... | ..... |
| 24. Mount Laurel Township | 18,942.82 | ..... | 2,863,403.13 | ..... | ..... | 4,500,054.00 | L 2,692,457.73 | ..... | ..... |
| 25. New Hanover Township† ..... | ..... | ..... | 76,198.61 | 4,158.65 | ..... | ..... | NHW 215,813.06 | ..... | ..... |

X Bordentown City includes \$89,206 additional from 1980 Budget

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 | | | | | | | | |
|----------------------------------|---|----------------|---|-----------------------------------|--|--|--|---|--|
| | Apportionment of Taxes | | | | | | | | |
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| Deduct Overpayment | Add Underpayment | | | | | | | | |
| 26. North Hanover Township ..... | ..... | 88.29 | 293,459.70 | 16,011.06 | ..... | 270,893.00 | N | 199,028.99 | ..... |
| 27. Palmyra Boro | 438.70 | ..... | 635,000.24 | 34,679.76 | ..... | 1,590,446.00 | ..... | ..... | ..... |
| 28. Pemberton Boro ..... | ..... | ..... | 99,642.89 | 5,438.12 | ..... | 223,591.00 | ..... | ..... | ..... |
| 29. Pemberton Township | 5,013.58 | ..... | 1,709,353.13 | 93,563.41 | ..... | 3,606,046.95 | ..... | ..... | ..... |
| 30. Riverside Township | 419.58 | ..... | 685,387.36 | 37,428.75 | ..... | 1,481,260.00 | ..... | ..... | ..... |
| 31. Riverton Boro* | 1,682.34 | ..... | 295,732.16 | 16,231.72 | ..... | 873,617.00 | ..... | ..... | ..... |
| 32. Shamong Township† | 4,821.28 | ..... | 512,141.01 | 28,213.87 | ..... | X 1,293,584.00 | L | 367,407.97 | ..... |
| 33. Southampton Township† | 1,218.11 | ..... | 1,136,640.84 | 62,099.98 | ..... | 1,422,941.25 | L | 1,042,567.52 | ..... |
| 34. Springfield Township ..... | ..... | 3.52 | 350,251.39 | 19,115.15 | ..... | 341,040.00 | N | 526,524.71 | ..... |
| 35. Tabernacle Township† | 10,838.79 | ..... | 674,501.62 | 37,403.21 | ..... | 1,442,043.00 | L | 560,074.58 | ..... |
| 36. Washington Township | 16,645.52 | ..... | 123,649.29 | 7,856.74 | ..... | 354,624.00 | ..... | ..... | ..... |
| 37. Westampton Township† | 1,471.78 | ..... | 450,369.49 | 24,659.75 | ..... | 819,985.00 | RV | 593,406.10 | ..... |
| 38. Willingboro Township† | 4,478.76 | ..... | 2,888,038.20 | ..... | ..... | 10,119,842.00 | ..... | ..... | ..... |
| 39. Woodland Township | 30,566.28 | ..... | 205,212.70 | 12,867.89 | ..... | 515,867.00 | ..... | ..... | ..... |
| 40. Wrightstown Boro | 319.60 | ..... | 104,553.72 | 5,723.58 | ..... | ..... | NHW | 310,814.94 | ..... |
| Totals | \$413,081.47 | \$91.81 | \$36,650,683.81 | \$1,537,236.00 | ..... | \$76,790,382.21 | ..... | \$18,212,382.18 | \$136,594.10 |

*ReValued District
†ReAssessed District

X Shamong Township includes \$81,793 additional from 1980 Budget

REGIONAL HIGH SCHOOLS

| | |
|---|-----------------|
| B—Bordentown Regional High School | \$ 1,466,083.50 |
| L—Lenape Regional High School | \$10,785,838.00 |
| N—Northern Burlington County Regional High School | \$ 1,842,678.04 |
| | |
| NHW—New Hanover-Wrightstown School District | \$ 526,628.00 |
| PL—Pinelands Regional High School | \$ 350,840.65 |
| RV—Rancocas Valley Regional High School | \$3,240,314.00 |

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73. L. 1976) | |
|-----------------------------------|-----------------------------------|---|------------------------------------|---|---|--|---|---|------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) | (b) |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII) | | | | | | Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | Veterans Deductions |
| 1. Bass River Township | \$ 19,192.00 | \$ 959,942.52 | \$ 7,612,900 | \$ 90,000.00 | \$ 163,008.00 | \$ 150,000.00 | \$ 403,008.00 | \$ 16,000 | \$ 5,500 |
| 2. Beverly City | 179,114.00 | 855,069.29 | 5,196,900 | 93,202.00 | 293,034.00 | 55,000.00 | 441,236.00 | 23,200 | 9,800 |
| 3. Bordentown City | 309,000.00 | 1,789,546.29 | 11,771,450 | 118,032.22 | 550,567.78 | 90,000.00 | 758,600.00 | 30,800 | 13,000 |
| 4. Bordentown Township | 587,935.89 | 3,971,505.58 | 25,021,380 | 257,000.00 | 995,480.00 | 55,800.00 | 1,308,280.00 | 29,400 | 35,950 |
| 5. Burlington City* | 1,674,197.16 | 1,674,197.16 | 45,582,025 | 3,000,000.00 | 9,299,574.00 | 60,000.00 | 12,359,574.00 | 101,600 | 36,600 |
| 6. Burlington Township | 146,000.00 | 5,229,991.19 | 20,462,300 | 1,115,174.50 | 4,433,941.00 | 175,000.00 | 5,724,115.50 | 34,600 | 43,850 |
| 7. Chesterfield Township | 33,971.00 | 1,278,148.37 | 40,943,700 | 254,800.00 | 343,122.00 | 50,000.00 | 647,922.00 | 8,600 | 9,300 |
| 8. Cinnaminson Township | 544,509.22 | 9,048,435.75 | 19,236,300 | 295,919.11 | 2,157,640.75 | 153,422.03 | 2,606,981.89 | 43,000 | 80,300 |
| 9. Delanco Township | 307,542.00 | 1,998,880.21 | 3,116,300 | 135,000.00 | 510,666.00 | 80,000.00 | 725,666.00 | 27,600 | 17,850 |
| 10. Delran Township | 770,500.00 | 6,605,878.08 | 10,434,100 | 321,668.00 | 1,210,432.00 | 100,000.00 | 1,632,100.00 | 41,800 | 55,250 |
| 11. Eastampton Township | 161,500.00 | 1,490,334.95 | 1,306,150 | 164,735.00 | 472,848.00 | 74,000.00 | 711,583.00 | 9,800 | 11,000 |
| 12. Edgewater Park Township | 258,999.09 | 2,955,287.16 | 6,025,500 | 422,000.00 | 614,714.72 | 112,600.00 | 1,149,314.72 | 15,200 | 30,350 |
| 13. Evesham Township* | 893,373.80 | 10,908,123.12 | 42,965,400 | 949,369.00 | 2,639,546.00 | 285,000.00 | 3,873,915.00 | 36,600 | 65,600 |
| 14. Fieldsboro Boro | 3,117.00 | 223,668.46 | 328,750 | 40,300.00 | 117,101.00 | 16,259.00 | 173,660.00 | 4,200 | 2,000 |
| 15. Florence Township | 365,865.00 | 3,779,058.71 | 15,443,400 | 334,000.00 | 1,333,549.76 | 216,000.00 | 1,883,549.76 | 92,400 | 40,300 |
| 16. Hainesport Township | 105,470.00 | 1,810,031.22 | 4,719,200 | 225,000.00 | 378,530.00 | 210,000.00 | 813,530.00 | 26,200 | 14,000 |
| 17. Lumberton Township† | 76,400.00 | 2,119,306.05 | 5,689,700 | 720,000.00 | 720,000.00 | 90,000.00 | 1,530,000.00 | 12,400 | 17,050 |
| 18. Mansfield Township ..... | ..... | 1,444,064.30 | 9,225,700 | 172,184.00 | 486,569.00 | 95,600.00 | 754,353.00 | 14,200 | 8,700 |
| 19. Maple Shade Township | 637,433.00 | 5,748,199.74 | 8,681,000 | 1,039,000.00 | 1,503,567.00 | 150,000.00 | 2,692,567.00 | 142,600 | 68,150 |
| 20. Medford Township | 1,122,261.97 | 10,378,622.42 | 44,612,750 | 596,375.00 | 1,754,808.61 | 212,798.59 | 2,563,982.20 | 26,400 | 51,650 |
| 21. Medford Lakes Boro | 437,793.76 | 2,635,733.29 | 1,450,770 | 140,300.00 | 403,199.52 | 60,000.00 | 603,499.52 | 8,600 | 20,300 |
| 22. Moorestown Township | 1,823,952.92 | 12,895,975.92 | 32,825,840 | 673,500.00 | 2,555,905.12 | 265,429.90 | 3,494,835.02 | 62,200 | 61,950 |
| 23. Mount Holly Township | 800,363.00 | 4,238,855.25 | 32,289,200 | 305,538.00 | 1,206,156.00 | 191,963.00 | 1,703,657.00 | 53,200 | 42,700 |
| 24. Mount Laurel Township | 1,164,000.00 | 11,219,914.86 | 19,614,000 | 1,291,794.85 | 2,010,000.44 | 255,000.00 | 3,556,795.29 | 32,400 | 62,500 |
| 25. New Hanover Township† ..... | ..... | 296,170.32 | 618,944,600 | 225,172.46 | 492,921.21 | 12,000.00 | 730,093.67 | 2,600 | 2,850 |

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|----------------------------------|-----------------------------------|---|------------------------------------|---|---|--|---|--|-------------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 26. North Hanover Township | | 779,392.75 | 25,792,350 | 280,861.71 | 776,466.91 | 50,000.00 | 1,107,328.62 | 6,600 | 8,850 |
| 27. Palmyra Boro | 453,594.55 | 2,713,720.55 | 14,749,550 | 420,122.82 | 570,490.06 | 91,000.00 | 1,081,612.88 | 51,000 | 32,100 |
| 28. Pemberton Boro | 81,128.00 | 409,800.01 | 2,542,950 | 58,500.00 | 80,372.00 | 30,000.00 | 168,872.00 | 4,600 | 3,150 |
| 29. Pemberton Township | 1,890,715.95 | 7,299,679.44 | 88,385,286 | 294,000.00 | 2,265,491.63 | 600,000.00 | 3,159,491.63 | 64,200 | 119,050 |
| 30. Riverside Township | 261,259.00 | 2,465,335.11 | 13,455,100 | 542,300.00 | 740,741.00 | 90,000.00 | 1,373,041.00 | 73,600 | 31,000 |
| 31. Riverton Boro* | 203,128.60 | 1,388,709.48 | 8,589,750 | 67,000.00 | 334,061.49 | 18,300.00 | 419,361.49 | 14,400 | 12,500 |
| 32. Shamong Township† | | 2,201,346.85 | 21,761,150 | 304,958.29 | 334,660.93 | 125,000.00 | 764,619.22 | 6,200 | 10,050 |
| 33. Southampton Township† | | 3,664,249.59 | 3,875,900 | 1,000,000.00 | 568,119.71 | 100,000.00 | 1,668,119.71 | 89,200 | 41,250 |
| 34. Springfield Township | | 1,236,931.25 | 3,018,000 | 246,000.00 | 401,498.50 | 75,000.00 | 722,498.50 | 12,600 | 9,650 |
| 35. Tabernacle Township† | 133,508.37 | 2,847,530.78 | 11,442,700 | 287,326.00 | 438,131.91 | 120,000.00 | 845,457.91 | 14,200 | 15,600 |
| 36. Washington Township | | 485,930.03 | 15,375,200 | 118,796.00 | 72,204.00 | 15,000.00 | 206,000.00 | 7,800 | 3,000 |
| 37. Westampton Township† | 101,296.44 | 1,989,716.78 | 16,773,000 | 268,000.00 | 734,112.49 | 45,000.00 | 1,047,112.49 | 6,400 | 18,800 |
| 38. Willingboro Township† | 3,164,500.00 | 16,172,380.20 | 38,978,750 | 571,427.00 | 3,954,698.00 | 250,000.00 | 4,776,125.00 | 36,000 | 158,950 |
| 39. Woodland Township | 20,033.86 | 753,981.45 | 18,712,340 | >01,000.00 | 246,623.64 | 60,000.00 | 507,623.64 | 5,000 | 4,300 |
| 40. Wrightstown Boro | 41,733.29 | 462,825.53 | 4,420,645 | 55,000.00 | 168,918.92 | 22,000.00 | 245,918.92 | 1,000 | 1,850 |
| Totals - | \$17,099,191.71 | \$150,426,470.01 | \$1,321,371,986 | \$17,695,355.96 | \$48,333,473.10 | \$4,907,172.52 | \$70,936,001.58 | \$1,288,400 | \$1,276,600 |

*Revalued District
†Reassessed District

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County Budget \$21,430,150.00
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes 6117424
Rate per \$100 to be applied to Col. 11 (less Moorestown, Mt. Laurel
and Willingboro) for apportionment of county library taxes 0333865

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|-------------------------|----------------------------|--|---|---|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Audubon Boro | \$ 24,451,650 | \$ 72,721,200 | \$ 97,172,850 | \$ 721,377 | | | | | \$ 97,894,227 |
| 2. Audubon Park | 499,000 | 3,299,600 | 3,798,600 | 76,940 | | | | | 3,875,540 |
| 3. Barrington Boro | 13,811,851 | 58,260,256 | 72,072,107 | 528,602 | | *1,647,226 | 213,200 | 1,860,426 | 70,740,283 |
| 4. Bellmawr Boro | 41,986,700 | 124,091,150 | 166,077,850 | 1,672,754 | | | | | 167,750,604 |
| 5. Berlin Boro | 23,662,646 | 66,651,468 | 90,314,114 | 3,543,918 | | *22,000 | | 22,000 | 93,836,032 |
| 6. Berlin Twp. | 17,450,350 | 41,411,350 | 58,861,700 | 456,098 | | *206,400 | | 206,400 | 59,111,398 |
| 7. Brooklawn Boro | 6,398,640 | 19,147,400 | 25,546,040 | 426,322 | | *32,700 | | 32,700 | 25,939,662 |
| 8. Camden City | 37,307,975 | 202,992,496 | 240,300,471 | 31,787,185 | | | | | 272,087,656 |
| 9. Cherry Hill Twp. | 325,110,895 | 832,573,285 | 1,157,684,180 | 12,931,719 | | | | | 1,170,615,899 |
| 10. Cheslhurst Boro | 4,700,350 | 10,727,850 | 15,428,200 | 214,761 | | *7,350 | | 7,350 | 15,635,611 |
| 11. Clementon Boro | 14,421,190 | 43,662,610 | 58,083,800 | 814,525 | | *319,480 | | 319,480 | 58,578,845 |
| 12. Collingswood Boro | 19,170,000 | 86,013,700 | 105,183,700 | 2,848,006 | | | | | 108,031,706 |
| 13. Gibbsboro | 9,496,000 | 20,690,000 | 30,186,000 | 689,769 | | | | | 30,875,769 |
| 14. Gloucester City | 32,582,600 | 92,744,800 | 125,327,400 | 4,276,817 | | *177,100 | | 177,100 | 129,427,117 |
| 15. Gloucester Twp. | 124,396,353 | 364,724,150 | 489,120,503 | 6,113,711 | | | | | 495,234,214 |
| 16. Haddon Twp. | 52,904,650 | 173,639,300 | 226,543,950 | 1,570,504 | | *816,950 | | 816,950 | 227,297,504 |
| 17. Haddonfield Boro | 49,311,200 | 105,059,900 | 154,371,100 | 4,740,171 | | | | | 159,111,271 |
| 18. Haddon Heights Boro | 22,436,800 | 77,942,420 | 100,379,220 | 924,684 | | *370,100 | | 370,100 | 100,934,004 |
| 19. Hi-Nella Boro | 836,132 | 3,802,500 | 4,638,632 | 48,772 | | *20,000 | | 20,000 | 4,667,404 |
| 20. Laurel Springs Boro | 3,938,150 | 13,282,640 | 17,220,790 | 4,045,930 | | *188,300 | | 188,300 | 21,078,420 |
| 21. Lawnside Boro | 7,255,250 | 31,622,533 | 38,877,783 | 235,790 | | *57,400 | | 57,400 | 39,056,173 |
| 22. Lindenwold Boro | 40,724,450 | 129,197,300 | 169,921,750 | 1,918,005 | | *33,500 | | 33,500 | 171,806,255 |
| 23. Magnolia Boro | 14,231,680 | 39,823,850 | 54,055,530 | 357,717 | | | | | 54,413,247 |
| 24. Merchantville Boro | 9,021,050 | 22,058,450 | 31,079,500 | 3,449,181 | | *63,800 | | 63,800 | 34,464,881 |
| 25. Mt. Ephraim Boro | 9,474,865 | 31,771,930 | 41,246,795 | 436,075 | | *41,500 | | 41,500 | 41,641,370 |
| 26. Oaklyn Boro | 10,004,800 | 37,031,100 | 47,035,900 | 252,145 | | | | | 47,288,045 |
| 27. Pennsauken | 130,026,250 | 390,587,600 | 520,613,850 | 5,329,948 | | | | | 525,943,798 |
| 28. Pine Hill Boro | 24,259,300 | 60,127,875 | 84,387,175 | 871,699 | | | | | 85,258,874 |
| 29. Pine Valley | 658,000 | 1,159,700 | 1,817,700 | 58,421 | | | | | 1,876,121 |
| 30. Runnemede Boro | 22,374,100 | 72,261,500 | 94,635,600 | 1,519,028 | | | | | 96,154,628 |
| 31. Somerdale Boro | 6,685,630 | 32,277,335 | 38,962,965 | 316,752 | | *202,225 | | 202,225 | 39,077,492 |
| 32. Stratford Boro | 28,504,700 | 71,693,200 | 100,197,900 | 1,251,430 | | | | | 101,449,330 |
| 33. Tavistock Boro | 357,000 | 545,100 | 902,100 | 6,299 | | | | | 908,399 |
| 34. Voorhees Twp. | 74,588,523 | 212,631,925 | 287,220,448 | 2,707,140 | | *12,500 | | 12,500 | 289,915,088 |
| 35. Waterford Twp. | 40,871,140 | 84,002,250 | 124,873,390 | 1,828,932 | | *382,800 | | 382,800 | 126,319,522 |
| 36. Winslow Twp. | 80,234,500 | 173,621,300 | 253,855,800 | 13,722,377 | | *220,000 | | 220,000 | 267,358,177 |
| 37. Woodlynn Boro | 3,839,650 | 11,850,000 | 15,689,650 | 98,396 | | | | | 15,788,046 |
| Totals | \$1,327,984,000 | \$2,815,704,000 | \$4,143,688,000 | \$41,700,000 | | \$2,200,000 | \$1,100,000 | \$3,300,000 | \$4,140,388,000 |

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|-------------------------------|--|--|--|---|---|---|--|---|-------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | Deduct Overpayment | Add Underpayment | | | | | | |
| 1. Audubon Boro | \$4.87 | 72.97 | ..... | ..... | \$ 40,008,821 | \$ 137,903,048 | \$ 161,038,785 | ..... | ..... |
| 2. Audubon Park | 4.60 | 100.00 | ..... | ..... | 219,521 | 4,095,061 | 4,782,082 | ..... | ..... |
| 3. Barrington Boro | 5.50 | 66.21 | \$ 4,115 | ..... | 42,561,441 | 113,305,839 | 132,314,949 | ..... | ..... |
| 4. Bellmawr Boro | 3.75 | 92.65 | 29,882 | ..... | 16,231,907 | 184,012,393 | 214,883,810 | ..... | ..... |
| 5. Berlin Boro | 3.43 | 86.05 | 5,479 | ..... | 16,719,294 | 110,560,805 | 129,109,386 | ..... | ..... |
| 6. Berlin Twp. | 4.22 | 77.75 | ..... | ..... | 17,257,083 | 76,368,481 | 89,180,679 | ..... | ..... |
| 7. Brooklawn Boro | 3.41 | 90.29 | ..... | ..... | 3,738,988 | 29,678,650 | 34,657,782 | ..... | ..... |
| 8. Camden City | 12.29 | 55.52 | 2,465,244 | ..... | 256,535,455 | 531,088,355 | 620,188,061 | ..... | ..... |
| 9. Cherry Hill Twp. | 4.32 | 77.84 | ..... | ..... | 365,281,169 | 1,535,897,068 | 1,793,571,662 | ..... | ..... |
| 10. Chesilhurst Boro | 3.40 | 100.06 | ..... | ..... | 173,656 | 15,809,267 | 18,461,558 | ..... | ..... |
| 11. Clementon Boro | 4.20 | 88.77 | ..... | ..... | 8,379,301 | 66,958,146 | 78,191,590 | ..... | ..... |
| 12. Collingswood Boro | 5.99 | 54.76 | ..... | ..... | 90,342,931 | 198,374,637 | 231,655,513 | ..... | ..... |
| 13. Gibbsboro | 3.94 | 81.93 | ..... | ..... | 8,440,678 | 39,316,447 | 45,912,494 | ..... | ..... |
| 14. Gloucester City | 3.54 | 91.62 | 12,826 | ..... | 24,580,361 | 154,020,304 | 179,860,004 | ..... | ..... |
| 15. Gloucester Twp. | 4.20 | 76.34 | ..... | ..... | 156,827,363 | 651,861,577 | 761,223,181 | ..... | ..... |
| 16. Haddon Twp. | 3.49 | 90.43 | 1,270 | ..... | 27,408,625 | 254,707,399 | 297,439,186 | ..... | ..... |
| 17. Haddonfield Boro | 6.63 | 49.98 | ..... | ..... | 157,819,496 | 316,930,767 | 370,101,653 | ..... | ..... |
| 18. Haddon Heights Boro | 4.34 | 74.68 | 6,580 | ..... | 35,315,445 | 136,256,029 | 159,115,450 | ..... | ..... |
| 19. Hi-Nella Boro | 8.89 | 48.70 | ..... | ..... | 4,998,879 | 9,666,283 | 11,287,977 | ..... | ..... |
| 20. Laurel Springs Boro | 5.64 | 58.76 | ..... | ..... | 12,284,413 | 33,362,833 | 38,960,054 | ..... | ..... |
| 21. Lawnside Boro | 4.52 | 77.39 | ..... | ..... | 12,662,698 | 51,718,871 | 60,395,650 | ..... | ..... |
| 22. Lindenwood Boro | 3.50 | 94.41 | 32 | ..... | 10,884,724 | 182,691,011 | 213,340,742 | ..... | ..... |
| 23. Magnolia Boro | 3.93 | 87.61 | ..... | ..... | 8,691,132 | 63,104,379 | 73,691,283 | ..... | ..... |
| 24. Merchantville Boro | 6.64 | 52.79 | 2,113 | ..... | 28,556,012 | 63,023,006 | 73,596,259 | ..... | ..... |
| 25. Mt. Ephraim Boro | 5.07 | 61.40 | 36 | ..... | 26,927,270 | 80,072,317 | 80,072,317 | ..... | ..... |
| 26. Oaklyn Boro | 4.29 | 79.45 | 6,214 | ..... | 12,978,011 | 60,272,270 | 70,384,037 | ..... | ..... |
| 27. Pennsauken | 3.97 | 83.85 | 130,321 | ..... | 135,532,204 | 661,606,323 | 772,602,785 | ..... | ..... |
| 28. Pine Hill Boro | 3.33 | 99.59 | ..... | ..... | 845,788 | 85,904,662 | 100,316,728 | ..... | ..... |
| 29. Pine Valley | 3.63 | 120.43 | ..... | ..... | 286,043 | 1,590,078 | 1,856,843 | ..... | ..... |
| 30. Runnemede Boro | 3.86 | 83.05 | ..... | ..... | 21,553,952 | 117,708,580 | 137,456,330 | ..... | ..... |
| 31. Somerdale Boro | 6.71 | 54.74 | ..... | ..... | 33,259,508 | 72,337,000 | 84,472,844 | ..... | ..... |
| 32. Stratford Boro | 3.32 | 89.67 | ..... | ..... | 13,484,207 | 114,933,537 | 134,215,723 | ..... | ..... |
| 33. Tavistock Boro | 1.96 | 102.06 | ..... | ..... | 88,149 | 996,548 | 1,183,737 | ..... | ..... |
| 34. Voorhees Twp. | 3.27 | 84.43 | ..... | ..... | 58,118,812 | 348,033,900 | 406,422,901 | ..... | ..... |
| 35. Waterford Twp. | 3.08 | 97.47 | 360 | ..... | 4,246,567 | 130,566,449 | 152,471,339 | ..... | ..... |
| 36. Winslow Twp. | 2.97 | 95.97 | 6,469 | ..... | 17,852,789 | 285,217,435 | 333,067,834 | ..... | ..... |
| 37. Woodlynne Boro | 6.59 | 68.22 | ..... | ..... | 7,520,464 | 23,308,510 | 27,218,936 | ..... | ..... |
| Totals ..... | ..... | ..... | \$2,670,941 | \$286,043 | \$1,877,927,114 | \$6,931,754,624 | \$8,094,682,142 | ..... | ..... |

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|-------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30. L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Audubon Boro | \$ 3,547.45 | | \$ 1,606,840.40 | | \$ 45,162.71 | \$ 2,544,338.25 | | | |
| 2. Audubon Park | | | 47,820.82 | \$ 1,101.18 | 1,341.12 | 49,000.00 | | | |
| 3. Barrington Boro | 22,473.24 | | 1,300,676.25 | 30,468.43 | 37,107.22 | 1,825,401.00 | | | |
| 4. Bellmawr Boro | 56,816.25 | | 2,092,021.85 | 49,481.72 | 60,263.34 | 2,098,891.00 | B\$ | 1,001,512.50 | |
| 5. Berlin Boro | 11,255.09 | | 1,279,838.77 | 29,730.28 | 36,208.23 | 995,943.07 | L | 617,772.63 | |
| 6. Berlin Twp. | 4,258.54 | | 887,548.25 | 20,535.81 | 25,010.38 | 595,484.00 | L | 531,856.52 | |
| 7. Brooklawn Boro | | | 346,577.82 | 7,980.72 | 9,719.64 | 399,409.00 | | | |
| 8. Camden City | 77,768.83 | | 6,124,111.78 | 173,929.17 | 173,929.17 | 10,166,159.50 | | | |
| 9. Cherry Hill Twp. | 423,217.54 | | 17,512,499.08 | | | 30,027,436.63 | | | |
| 10. Chesilhurst Boro | 493.73 | | 184,121.85 | 4,251.18 | 5,177.47 | 152,547.35 | L | 133,625.30 | |
| 11. Clementon Boro | 4,614.90 | | 777,301.00 | 18,005.33 | 21,928.53 | 641,082.50 | L | 526,200.21 | |
| 12. Collingswood Boro | 5,495.56 | | 2,311,059.57 | | 64,966.92 | 3,001,950.00 | | | |
| 13. Gibbsboro | 18,891.70 | | 440,233.24 | 10,572.36 | 12,875.98 | 346,433.57 | L | 232,121.42 | |
| 14. Gloucester City | 32,337.20 | | 1,766,262.84 | | 50,441.05 | 2,213,996.50 | | | |
| 15. Gloucester Twp. | 36,397.33 | | 7,575,834.48 | 175,288.38 | 213,482.12 | 6,984,731.48 | B | 2,864,729.55 | |
| 16. Haddon Twp. | 191,215.56 | | 2,783,176.30 | 68,491.91 | 83,415.68 | 4,097,647.25 | | | |
| 17. Haddonfield Boro | 4,594.26 | | 3,696,422.27 | | 103,793.59 | 5,659,680.50 | | | |
| 18. Haddon Heights Boro | 532.50 | | 1,590,622.00 | | 44,623.32 | 2,161,416.50 | | | |
| 19. Hi-Nella Boro | | | 112,879.77 | 2,598.31 | 3,165.67 | 224,573.05 | | | |
| 20. Laurel Springs Boro | | | 389,600.54 | 8,971.41 | 10,926.20 | 558,445.00 | | | |
| 21. Lawnside Boro | 18,910.78 | | 585,045.72 | 13,907.43 | 16,937.73 | 939,454.65 | | | |
| 22. Lindenwold Boro | 8,255.68 | | 2,125,151.74 | 49,126.40 | 59,830.59 | 1,245,109.50 | L | 1,358,826.35 | |
| 23. Magnolia Boro | 587.89 | | 736,324.94 | 16,969.04 | 20,666.44 | 599,733.23 | S | 352,039.39 | |
| 24. Merchantville Boro | 2,526.21 | | 733,436.38 | 16,947.16 | 20,639.79 | 1,068,943.00 | | | |
| 25. Mt. Ephraim Boro | 458.64 | | 800,264.51 | 18,438.41 | 22,455.97 | 851,069.00 | | | |
| 26. Oaklyn Boro | 354.63 | | 703,485.74 | 16,207.47 | 19,738.93 | 931,097.35 | | | |
| 27. Pennsauken | 132,518.48 | | 7,593,509.37 | | 216,673.49 | 10,603,643.50 | | | |
| 28. Pine Hill Boro | 54,998.88 | | 948,168.40 | 23,100.13 | 28,133.44 | 673,468.50 | L | 669,293.81 | |
| 29. Pine Valley | | | 18,568.43 | 427.58 | 520.74 | | | | |
| 30. Runnemede Boro | 7,085.36 | | 1,367,477.94 | | 38,549.10 | 1,213,643.45 | B | 665,191.48 | |
| 31. Somerdale Boro | 2,049.99 | | 842,678.45 | 19,451.73 | 23,690.09 | 813,450.00 | S | 493,614.50 | |
| 32. Stratford Boro | 30,379.26 | | 1,311,777.97 | | 37,640.29 | 1,115,149.00 | S | 724,325.11 | |
| 33. Tavistock Boro | | | 11,637.37 | 267.98 | 326.37 | | | | |
| 34. Voorhees Twp. | 11,210.06 | | 4,053,018.95 | 93,587.81 | 113,979.74 | 2,910,965.75 | L | 1,782,077.95 | |
| 35. Waterford Twp. | 10,686.20 | | 1,514,027.19 | | 42,760.00 | 1,173,886.54 | L | 921,441.47 | |
| 36. Winslow Twp. | 17,205.62 | | 3,313,472.72 | 76,697.19 | 93,407.60 | 2,577,329.50 | L | 1,880,651.30 | |
| 17. Woodlynne Boro | 637.13 | | 271,552.23 | 6,267.65 | 7,633.35 | 428,719.00 | | | |

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 Total Amount of Exempt Property | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|-------------------------------|--------------------------------|---|---------------------------------------|--|---|---|--|--|----------------------------|
| | Section C | Section D | | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. A III + B(a), (b) + C(a), b, c, d, + C) | | | | | | | |
| 1. Audubon Boro | \$ 569,534.86 | \$ 4,765,876.22 | \$ 13,407,900 | \$ 374,000.00 | \$ 921,317.70 | \$ 86,000.00 | \$ 1,381,317.70 | \$ 103,400.00 | \$ 44,150.00 |
| 2. Audubon Park | 79,063.00 | 178,326.12 | 993,700 | 27,598.21 | 60,440.79 | | 88,039.00 | | |
| 3. Barrington Boro | 700,000.00 | 3,893,652.90 | 22,474,800 | 131,052.00 | 706,948.00 | 34,000.00 | 872,000.00 | 49,000.00 | 35,650.00 |
| 4. Bellmawr Boro | 992,370.00 | 6,294,540.41 | 22,208,400 | 450,000.00 | 1,130,419.36 | 138,098.06 | 1,716,509.42 | 78,600.00 | 60,550.00 |
| 5. Berlin Boro | 254,167.56 | 3,213,660.54 | 17,616,270 | 136,422.00 | 713,959.48 | 110,000.00 | 960,381.48 | 30,200.00 | 22,150.00 |
| 6. Berlin Twp. | 433,787.23 | 2,494,222.19 | 6,158,550 | | 849,397.05 | 148,700.00 | 998,097.05 | 36,000.00 | 17,300.00 |
| 7. Brooklawn Boro | 120,926.00 | 884,613.18 | 5,929,400 | 80,400.00 | 297,325.00 | 20,000.00 | 397,725.00 | 27,600.00 | 9,550.00 |
| 8. Camden City | 16,997,190.64 | 33,461,391.09 | 149,742,372 | | 28,864,747.70 | 1,820,000.00 | 30,684,747.70 | 647,200.00 | 113,700.00 |
| 9. Cherry Hill Twp. | 3,050,000.00 | 50,589,935.71 | 278,122,498 | 2,635,640.00 | 8,318,323.00 | 1,500,000.00 | 12,453,963.00 | 178,600.00 | 271,050.00 |
| 10. Chesilhurst Boro | 51,108.91 | 530,832.06 | 2,046,100 | 50,000.00 | 172,040.86 | 78,000.00 | 300,040.86 | 9,000.00 | 2,950.00 |
| 11. Clementon Boro | 478,000.00 | 2,462,517.57 | 7,429,285 | 143,289.00 | 324,997.00 | 100,000.00 | 568,286.00 | 40,800.00 | 17,200.00 |
| 12. Collingswood Boro | 1,100,400.00 | 6,478,376.49 | 16,426,750 | 310,000.00 | 1,037,000.00 | 220,000.00 | 1,567,000.00 | 107,800.00 | 52,000.00 |
| 13. Gibbsboro | 174,000.00 | 1,216,236.57 | 2,014,500 | 100,000.00 | 209,000.00 | 30,000.00 | 339,000.00 | 12,600.00 | 12,250.00 |
| 14. Gloucester City | 557,092.63 | 4,587,793.02 | 19,420,900 | 500,000.00 | 2,192,438.05 | 450,000.00 | 3,142,438.05 | 158,600.00 | 43,450.00 |
| 15. Gloucester Twp. | 2,993,212.57 | 20,807,278.58 | 107,494,075 | 15,972.35 | 3,822,609.03 | 1,029,053.00 | 4,867,634.38 | 145,800.00 | 139,700.00 |
| 16. Haddon Twp. | 895,000.00 | 7,927,731.14 | 29,259,650 | 214,765.00 | 1,090,235.00 | 200,000.00 | 1,505,000.00 | 136,400.00 | 72,100.00 |
| 17. Haddonfield Boro | 1,086,730.00 | 10,546,626.36 | 58,022,400 | 670,000.00 | 1,043,270.00 | 175,000.00 | 1,888,270.00 | 52,400.00 | 52,500.00 |
| 18. Haddon Heights Boro | 581,454.96 | 4,378,116.78 | 21,962,930 | 219,000.00 | 880,405.97 | 25,000.00 | 1,124,405.97 | 66,200.00 | 40,950.00 |
| 19. Hi-Nella Boro | 71,878.00 | 415,084.80 | 3,233,850 | 40,000.00 | 107,000.00 | 8,122.00 | 155,122.00 | 2,800.00 | 2,850.00 |
| 20. Laurel Springs Boro | 221,300.00 | 1,189,243.15 | 2,392,500 | 61,491.00 | 194,746.00 | 12,000.00 | 268,237.00 | 16,000.00 | 9,550.00 |
| 21. Lawnside Boro | 210,513.00 | 1,765,858.53 | 3,798,850 | 185,000.00 | 426,647.00 | 90,000.00 | 701,647.00 | 21,800.00 | 8,650.00 |
| 22. Lindenwood Boro | 1,175,622.62 | 6,013,667.20 | 20,701,150 | 309,000.00 | 1,195,577.38 | 200,000.00 | 1,704,577.38 | 55,600.00 | 41,250.00 |
| 23. Magnolia Boro | 413,500.00 | 2,139,233.04 | 6,941,434 | 191,000.00 | 354,285.00 | 40,000.00 | 585,285.00 | 34,000.00 | 20,250.00 |
| 24. Merchantville Boro | 447,559.00 | 2,287,525.33 | 6,065,300 | 177,292.00 | 619,608.00 | 18,000.00 | 814,900.00 | 22,800.00 | 13,350.00 |
| 25. Mt. Ephraim Boro | 420,000.00 | 2,112,227.89 | 3,235,900 | 184,205.67 | 418,794.33 | 46,000.00 | 649,000.00 | 72,000.00 | 25,550.00 |
| 26. Oaklyn Boro | 360,489.00 | 2,031,018.49 | 4,806,100 | 120,000.00 | 357,900.00 | 35,000.00 | 512,900.00 | 50,800.00 | 18,650.00 |
| 27. Pennsauken | 2,470,792.00 | 20,884,618.36 | 55,482,100 | | 7,338,008.00 | 905,000.00 | 8,243,008.00 | 298,800.00 | 151,750.00 |
| 28. Pine Hill Boro | 501,259.00 | 2,843,423.28 | 23,917,100 | 111,800.00 | 820,789.00 | 105,000.00 | 1,037,589.00 | 42,000.00 | 23,700.00 |
| 29. Pine Valley | 48,443.00 | 67,959.75 | | 3,000.00 | 3,759.00 | | 6,759.00 | | |
| 30. Runnemede Boro | 429,000.00 | 3,713,861.97 | 13,633,000 | 205,890.00 | 797,650.00 | 90,000.00 | 1,093,540.00 | 80,200.00 | 45,900.00 |
| 31. Somerdale Boro | 429,000.00 | 2,621,884.77 | 5,232,459 | 66,000.00 | 529,325.00 | 69,675.00 | 665,000.00 | 28,600.00 | 26,100.00 |
| 32. Stratford Boro | 178,192.00 | 3,367,084.37 | 19,861,500 | 200,000.00 | 658,287.00 | 65,000.00 | 923,287.00 | 30,600.00 | 41,250.00 |
| 33. Tavistock Boro | 5,636.00 | 17,867.72 | 312,500 | | 1,709.48 | | 3,174.52 | | |
| 34. Voorhees Twp. | 533,450.00 | 9,487,080.20 | 35,413,550 | 925,000.00 | 1,246,630.00 | 325,000.00 | 2,496,630.00 | 24,000.00 | 33,150.00 |
| 35. Waterford Twp. | 240,000.00 | 3,892,115.20 | 22,558,570 | 491,000.00 | 952,420.06 | 160,000.00 | 1,603,420.06 | 47,600.00 | 28,350.00 |
| 36. Winslow Twp. | | 7,941,558.31 | 90,760,800 | | | | | 103,400.00 | 55,000.00 |
| 37. Woodlyne Boro | 326,600.00 | 1,040,772.23 | 1,703,200 | 95,000.00 | 162,100.00 | 19,000.00 | 276,100.00 | 36,400.00 | 9,600.00 |
| Totals | \$39,597,271.98 | \$238,543,821.52 | \$1,100,780,343 | \$9,425,506.71 | \$68,821,574.28 | \$8,349,640.06 | \$86,596,721.05 | \$2,847,600.00 | \$1,562,100.00 |

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget: \$40,163,886.40
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes: 1.16776814
 Net County Taxes Apportioned (12 A III) \$79,755,046.93
 ± Adjustments (Net Total 12 A II) ± \$ 1,191,774.49
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$80,946,821.42
 Library Rate: 026890426
 Health Rate: 032749604
 ± Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|-------------------------------|----------------------------|--|---|---|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Avalon Boro | \$ 129,937,900 | \$ 136,772,150 | \$ 266,710,050 | \$ 1,859,841 | ..... | ..... | ..... | ..... | \$ 268,569,891 |
| 2. Cape May City | 41,407,400 | 72,579,700 | 113,987,100 | 1,074,159 | ..... | ..... | ..... | ..... | 115,061,259 |
| 3. Cape May Point Boro | 10,520,400 | 9,299,100 | 19,819,500 | 42,792 | ..... | ..... | ..... | ..... | 19,862,292 |
| 4. Dennis Township | 20,992,305 | 28,295,610 | 49,287,915 | 823,003 | ..... | \$1,000 | ..... | \$1,000 | 50,109,918 |
| 5. Lower Township | 89,695,075 | 190,291,740 | 279,986,815 | 5,003,462 | ..... | ..... | ..... | ..... | 284,990,277 |
| 6. Middle Township | 65,706,650 | 132,934,100 | 198,640,750 | 3,846,359 | ..... | ..... | ..... | ..... | 202,487,109 |
| 7. North Wildwood City | 64,323,820 | 114,146,960 | 178,470,780 | 650,114 | ..... | ..... | ..... | ..... | 179,120,894 |
| 8. Ocean City | 315,314,716 | 364,780,744 | 680,095,460 | 3,989,730 | ..... | ..... | ..... | ..... | 684,085,190 |
| 9. Sea Isle City | 95,231,250 | 116,176,000 | 211,407,250 | 1,080,435 | ..... | ..... | ..... | ..... | 212,487,685 |
| 10. Stone Harbor Boro | 91,374,690 | 88,194,530 | 179,569,220 | 380,897 | ..... | ..... | ..... | ..... | 179,950,117 |
| 11. Upper Township | 51,369,250 | 95,487,380 | 146,856,630 | 2,381,935 | ..... | ..... | ..... | ..... | 149,238,565 |
| 12. West Cape May Boro | 5,284,340 | 8,310,300 | 13,594,640 | 178,670 | ..... | ..... | ..... | ..... | 13,773,310 |
| 13. West Wildwood Boro | 4,399,950 | 7,318,185 | 11,718,135 | 52,902 | ..... | ..... | ..... | ..... | 11,771,037 |
| 14. Wildwood City | 74,400,900 | 109,368,340 | 183,769,240 | 4,616,126 | ..... | ..... | ..... | ..... | 188,385,366 |
| 15. Wildwood Crest Boro | 70,872,400 | 131,259,500 | 202,131,900 | 973,618 | ..... | ..... | ..... | ..... | 203,105,518 |
| 16. Woodbine Boro | 2,709,500 | 10,530,800 | 13,240,300 | 800,616 | ..... | ..... | ..... | ..... | 14,040,916 |
| Totals | \$1,133,540,546 | \$1,615,745,139 | \$2,749,285,685 | \$27,754,659 | ..... | \$1,000 | ..... | \$1,000 | \$2,777,039,344 |

*Equalized Difference not shown in col. 10(a).

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|-------------------------------|--|--|--|---|---|---|--|---|--|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | | | Deduct Overpayment | | Add Underpayment | |
| 1. Avalon Boro | \$1.70 | 58.93 | | | \$ 188,565,443 | \$ 457,135,334 | \$ 1,924,208.64 | | |
| 2. Cape May City | 3.22 | 73.57 | \$11,473 | | *46,334,264 | 161,406,996 | 679,406.54 | | |
| 3. Cape May Point Boro | 1.58 | 66.32 | | \$578 | 10,083,481 | 29,945,773 | 126,050.01 | | |
| 4. Dennis Township | 3.12 | 63.37 | 37 | | 29,384,799 | 79,494,754 | 334,615.33 | | |
| 5. Lower Township | 2.88 | 77.58 | 211 | | 88,026,099 | 373,016,587 | 1,570,129.64 | | |
| 6. Middle Township | 2.78 | 83.83 | 9,448 | | 42,115,936 | 244,612,493 | 1,029,641.44 | | |
| 7. North Wildwood City | 3.02 | 64.25 | | | 104,194,503 | 283,315,397 | 1,192,552.60 | | |
| 8. Ocean City | 2.25 | 64.79 | 16,972 | | *383,659,798 | 1,067,761,960 | 4,494,504.43 | | |
| 9. Sea Isle City | 1.62 | 78.70 | | | 58,596,568 | 271,084,253 | 1,141,066.35 | | |
| 10. Stone Harbor Boro | 1.63 | 67.96 | | | 86,442,349 | 266,392,466 | 1,121,319.32 | | |
| 11. Upper Township | .90 | 72.24 | 2,381 | | 57,905,029 | 207,145,975 | 871,934.51 | | |
| 12. West Cape May Boro | 3.62 | 55.11 | 5,274 | | 11,300,574 | 25,079,158 | 105,565.09 | | |
| 13. West Wildwood Boro | 3.57 | 61.15 | | | 7,552,707 | 19,323,744 | 81,398.96 | | |
| 14. Wildwood City | 3.65 | 71.59 | | | *84,302,057 | 272,687,423 | 1,147,816.53 | | |
| 15. Wildwood Crest Boro | 2.33 | 66.75 | | | 108,248,836 | 311,354,354 | 1,310,576.31 | | |
| 16. Woodbine Boro | 3.17 | 85.94 | 93 | | 2,909,101 | 16,950,110 | 71,347.69 | | |
| Totals | | | \$45,889 | | *\$1,309,621,544 | \$4,086,706,777 | \$17,202,075.39 | | |

*Reflects Amounts Added Pursuant to N.J.S.A. 55:14J-30(b).

Amounts 1) \$1,471,995 Cape May City
 2) 348,975 Ocean City
 3) 830,992 Wildwood City
 4) 2,651,962 Total

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|-------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| | 1. Avalon Boro | \$ 151.72 | | \$ 1,924,056.92 | \$114,275.50 | | \$ 796,501.50 | | |
| 2. Cape May City | 6,480.72 | ..... | 672,925.82 | 39,994.49 | ..... | 627,822.00 | \$ 937,929.81 | ..... | ..... |
| 3. Cape May Point Boro | 6.82 | ..... | 126,043.19 | 7,485.95 | ..... | 41,435.00 | ..... | ..... | ..... |
| 4. Dennis Township | 1,895.64 | ..... | 332,719.69 | 19,774.69 | ..... | 1,208,262.50 | ..... | ..... | ..... |
| 5. Lower Township ..... | ..... | \$2,040.21 | 1,572,169.85 | 93,363.80 | ..... | 2,640,997.80 | 2,592,181.16 | ..... | ..... |
| 6. Middle Township | 90.82 | ..... | 1,029,550.62 | 61,147.99 | ..... | 4,156,141.00 | ..... | ..... | ..... |
| 7. North Wildwood City | 321.18 | ..... | 1,192,231.42 | 70,811.03 | ..... | 1,353,317.00 | ..... | ..... | ..... |
| 8. Ocean City | 3,868.43 | ..... | 4,490,636.00 | ..... | ..... | 4,731,964.00 | ..... | \$145,600.00 | ..... |
| 9. Sea Isle City | 489.96 | ..... | 1,140,578.39 | 67,743.21 | ..... | 858,566.00 | ..... | 41,695.00 | ..... |
| 10. Stone Harbor Boro ..... | ..... | 173.13 | 1,121,492.45 | 66,609.12 | ..... | 375,636.00 | ..... | ..... | ..... |
| 11. Upper Township | 3,074.92 | ..... | 868,859.59 | 51,615.35 | ..... | 422,175.00 | ..... | ..... | ..... |
| 12. West Cape May Boro ..... | ..... | ..... | 105,565.09 | 6,269.79 | ..... | 114,017.00 | 181,517.53 | ..... | ..... |
| 13. West Wildwood Boro | 180.06 | ..... | 81,158.90 | 4,821.31 | ..... | 100,479.50 | ..... | ..... | ..... |
| 14. Wildwood City | 1,417.08 | ..... | 1,146,399.45 | 68,090.85 | ..... | 1,592,124.00 | ..... | 110,747.50 | ..... |
| 15. Wildwood Crest Boro ..... | ..... | 1,109.60 | 1,311,685.91 | 77,897.86 | ..... | 1,562,736.38 | ..... | ..... | ..... |
| 16. Woodbine Boro | 227.41 | ..... | 71,120.28 | 4,224.39 | ..... | 273,394.75 | ..... | ..... | ..... |
| Totals | \$18,204.76 | \$3,322.94 | \$17,187,193.57 | \$754,125.33 | ..... | \$20,855,569.43 | \$3,711,628.50 | \$298,042.50 | ..... |

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|-------------------------------|-----------------------------------|---|------------------------------------|---|---|--|---|--|-------------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 1. Avalon Boro | \$ 1,724,218.00 | \$ 4,559,051.92 | \$ 32,415,850 | \$ 678,200.00 | \$ 953,979.62 | \$ 135,000.00 | \$ 1,767,179.62 | \$ 16,400 | \$ 9,150 |
| 2. Cape May City | 1,421,224.20 | 3,699,896.32 | 39,377,900 | 958,641.85 | 1,199,110.95 | 231,000.00 | 2,388,752.80 | 35,800 | 14,650 |
| 3. Cape May Point Boro | 139,741.37 | 314,705.51 | 3,174,300 | 25,000.00 | 106,066.32 | 13,400.00 | 144,466.32 | 7,400 | 1,650 |
| 4. Dennis Township | | 1,560,756.88 | 9,302,640 | 556,000.00 | 346,812.84 | 150,000.00 | 1,052,812.84 | 36,600 | 11,950 |
| 5. Lower Township | 1,311,890.80 | 8,210,603.41 | 31,728,900 | 390,000.00 | 1,437,769.36 | 650,000.00 | 2,477,769.36 | 314,200 | 69,500 |
| 6. Middle Township | 382,723.57 | 5,629,563.18 | 47,932,045 | 876,000.00 | 2,225,014.87 | 350,000.00 | 3,451,014.87 | 120,600 | 35,050 |
| 7. North Wildwood City | 2,786,253.83 | 5,402,613.28 | 9,553,000 | 335,000.00 | 1,321,821.43 | 516,000.00 | 2,172,821.43 | 75,400 | 18,150 |
| 8. Ocean City | 6,044,863.00 | 15,413,063.00 | 40,293,385 | 970,116.00 | 3,970,808.00 | 362,000.00 | 5,302,924.00 | 108,000 | 49,900 |
| 9. Sea Isle City | 1,329,452.12 | 3,438,034.72 | 21,989,450 | 500,000.00 | 922,719.88 | 125,000.00 | 1,547,719.88 | 32,400 | 11,200 |
| 10. Stone Harbor Boro | 1,363,068.58 | 2,926,806.15 | 34,561,800 | 190,000.00 | 711,522.06 | 33,800.00 | 935,322.06 | 12,200 | 6,000 |
| 11. Upper Township | | 1,342,649.94 | 7,868,300 | 2,138,509.00 | 2,144,349.94 | 70,000.00 | 4,352,858.94 | 44,600 | 28,000 |
| 12. West Cape May Boro | 90,903.85 | 498,273.26 | 459,400 | 19,000.00 | 105,025.33 | 50,000.00 | 174,025.33 | 12,800 | 2,900 |
| 13. West Wildwood Boro | 234,000.00 | 420,459.71 | 161,850 | 31,000.00 | 74,525.00 | 19,000.00 | 124,525.00 | 8,200 | 1,400 |
| 14. Wildwood City | 3,948,732.34 | 6,866,094.14 | 27,460,000 | 400,000.00 | 2,766,021.50 | 700,000.00 | 3,866,021.50 | 42,600 | 10,550 |
| 15. Wildwood Crest Boro | 1,773,111.17 | 4,725,431.32 | 14,669,300 | 498,600.00 | 1,265,904.70 | 321,130.65 | 2,085,635.35 | 39,200 | 18,800 |
| 16. Woodbine Boro | 96,761.01 | 445,500.43 | 11,046,425 | 67,510.00 | 206,385.36 | 87,000.00 | 360,895.36 | 13,600 | 4,100 |
| Totals | \$22,646,943.84 | \$65,453,503.17 | \$331,994,145 | \$8,633,576.85 | \$19,757,837.16 | \$3,813,330.65 | \$32,204,744.66 | \$920,000 | \$292,950 |

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the county Budget \$ 9,817,100.50
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$.4209275668
 County Percentage Level of Taxable Value of Real Property 100%

Net County Taxes Apportioned (12 A III) \$17,187,193.57
 ‡Adjustments (Net Total 12 A IIb)± +14,881.82
 Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$17,202,075.39
 †Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Deductions Taxable (Cols. 3 + 4 - 5(d)) |
|---------------------------|----------------------------|--|---|---|---|---|--|---|--|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.46) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Bridgeton | \$ 23,760,450 | ††150,827,550 | ††174,588,000 | \$ 5,487,692 | ..... | \$*1,198,600 | ..... | \$1,198,600 | \$ 178,877,092 |
| 2. Commercial | 9,184,034 | 13,271,950 | 22,455,984 | 1,252,945 | ..... | ..... | ..... | ..... | 23,708,929 |
| 3. Deerfield | 5,744,400 | 19,998,400 | 25,742,800 | 831,980 | ..... | ..... | ..... | ..... | 26,574,780 |
| 4. Downe | 7,869,600 | 11,162,500 | 19,032,100 | 704,103 | ..... | ..... | ..... | ..... | 19,736,203 |
| 5. Fairfield | 6,261,300 | 23,508,700 | 29,770,000 | 636,571 | ..... | ..... | ..... | ..... | 30,406,571 |
| 6. Greenwich | 5,083,000 | 11,381,300 | 16,464,300 | 381,100 | ..... | ..... | ..... | ..... | 16,845,400 |
| 7. Hopewell | 12,882,100 | 51,062,600 | 63,944,700 | 1,222,946 | ..... | ..... | ..... | ..... | 65,167,646 |
| 8. Lawrence | 9,218,640 | 12,400,150 | 21,618,790 | 839,472 | ..... | ..... | ..... | ..... | 22,458,262 |
| 9. Maurice River | 9,478,121 | 16,006,063 | 25,484,184 | 663,947 | ..... | ..... | ..... | ..... | 26,148,131 |
| 10. Millville | 46,443,300 | 194,915,350 | 241,358,650 | 4,819,223 | ..... | ..... | ..... | ..... | 246,177,873 |
| 11. Shiloh | 604,290 | 3,810,110 | 4,414,400 | 190,079 | ..... | ..... | ..... | ..... | 4,604,479 |
| 12. Stow Creek | 4,906,600 | 13,234,700 | 18,141,300 | 608,160 | ..... | ..... | ..... | ..... | 18,749,460 |
| 13. Upper Deerfield | 15,607,900 | 61,118,600 | 76,726,500 | 1,294,382 | ..... | 2,300 | ..... | ..... | 78,020,882 |
| 14. Vineland | 135,478,100 | ††472,057,300 | ††607,535,400 | 14,810,799 | *2,000 | *234,000 | *1,422,700 | 1,661,000 | 620,685,199 |
| Totals | \$292,521,835 | 1,054,755,273 | 1,347,277,108 | \$33,743,399 | \$2,000 | \$1,434,900 | \$1,422,700 | \$2,859,000 | \$1,378,160,907 |

*Abatements and Exemptions

#Includes \$1,198,600. abatement, PL 1975, C. 104 & P.L. 1977, C.12.

##Includes \$234,000. abatement, P.L. 1975, C. 104 & P.L. 1977, C. 12 and includes

\$1,427,000. exemptions, N.J.S.A. 54:4-3.59, 54:4-3.48 and 54:4-3.56.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|---------------------------|--|--|--|---|---|---|--|---|--|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| Deduct Overpayment | Add Underpayment | | | | | | | | |
| 1. Bridgeton | 2.72 | \$121.99 | \$ 38,656 | ***\$15,631,450 | | \$ 163,284,298 | \$ 1,606,142.19 | | |
| 2. Commercial | 4.09 | 64.86 | 117 | | \$ 13,466,864 | 37,175,910 | 365,679.97 | | |
| 3. Deerfield | 3.47 | 75.20 | | | 9,486,658 | 36,061,438 | 354,717.50 | | |
| 4. Downe | 3.63 | 84.66 | 164 | | 4,419,984 | 24,156,351 | 237,613.38 | | |
| 5. Fairfield | 4.02 | 69.54 | 1,312 | | 13,734,881 | 44,142,764 | 434,209.27 | | |
| 6. Greenwich | 3.17 | 99.66 | | | 634,194 | 17,479,594 | 171,937.62 | | |
| 7. Hopewell | 2.29 | 113.26 | | 6,096,884 | | 59,070,762 | 581,048.17 | | |
| 8. Lawrence | 5.27 | 79.46 | 3,164 | | 6,524,465 | 28,985,891 | 285,119.04 | | |
| 9. Maurice River | 5.63 | 52.06 | 8,680 | | 25,321,945 | 51,478,756 | 506,369.58 | | |
| 10. Millville | 3.89 | 78.70 | 83,015 | | 80,894,397 | 327,155,285 | 3,218,055.34 | | |
| 11. Shiloh | 2.85 | 98.40 | | | 234,766 | 4,839,245 | 47,601.12 | | |
| 12. Stow Creek | 2.57 | 103.24 | | | 251,284 | 19,000,744 | 186,900.38 | | |
| 13. Upper Deerfield | 3.18 | 72.53 | 3,152 | | 33,652,051 | 111,676,085 | 1,098,499.21 | | |
| 14. Vineland | 3.44 | 88.43 | 84,255 | | ***106,972,982 | 727,742,436 | 7,158,421.52 | | |
| Totals | | | \$222,515 | \$21,728,334 | \$295,594,471 | \$1,652,249,559 | \$16,252,314.29 | | |

***Excludes abatement & exemptions.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Bridgeton | \$ 3,781.40 | ..... | \$ 1,602,360.79 | ..... | \$ 75,354.46 | \$ 1,652,798.95 | ..... | ..... |  |
| 2. Commercial | 720.81 | ..... | 364,959.16 | ..... | 17,156.40 | 586,353.00 | ..... | ..... |  |
| 3. Deerfield | 1,541.20 | ..... | 353,176.30 | ..... | 16,642.08 | 341,421.00 | \$ 208,594.64 | ..... |  |
| 4. Downe | 1,340.50 | ..... | 236,272.88 | ..... | 11,147.97 | 468,394.75 | ..... | ..... |  |
| 5. Fairfield | 1,706.65 | ..... | 432,502.62 | ..... | 20,371.55 | 489,279.00 | 262,622.08 | ..... |  |
| 6. Greenwich | 649.92 | ..... | 171,287.70 | ..... | 8,066.70 | 238,598.00 | 101,559.16 | ..... |  |
| 7. Hopewell | 506.00 | ..... | 580,542.17 | ..... | 27,260.71 | 516,876.50 | 362,328.46 | ..... |  |
| 8. Lawrence | 2,467.77 | ..... | 282,651.27 | ..... | 13,376.77 | 711,189.50 | ..... | ..... |  |
| 9. Maurice River | 1,355.00 | ..... | 505,014.58 | ..... | 23,757.05 | 749,017.00 | ..... | ..... |  |
| 10. Millville | 5,500.84 | ..... | 3,212,554.50 | ..... | 150,979.67 | 4,323,130.83 | ..... | 231,781.27 | |
| 11. Shiloh | 88.00 | ..... | 47,513.12 | ..... | 2,233.28 | 53,206.00 | 28,266.66 | ..... |  |
| 12. Stow Creek | 33.60 | ..... | 186,866.78 | ..... | 8,768.70 | 176,168.38 | 109,973.17 | ..... |  |
| 13. Upper Deerfield | 19,242.24 | ..... | 1,079,256.97 | ..... | 51,537.66 | 88,829.41 | 558,759.71 | ..... |  |
| 14. Vineland | 24,147.56 | ..... | 7,134,274.06 | ..... | ..... | 9,933,350.00 | ..... | 563,659.51 | |
| Totals | \$63,081.39 | ..... | \$16,189,232.90 | ..... | \$426,653.00 | \$21,028,612.32 | \$1,632,103.88 | \$795,440.78 | |

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---------------------------|-----------------------------------|---|------------------------------------|---|---|--|---|--|-------------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 1. Bridgeton | \$1,520,300.00 | \$ 4,850,814.20 | \$ 74,279.950 | \$ 800,000.00 | \$ 2,794,700.00 | \$ 325,000.00 | \$ 3,919,700.00 | \$129,400 | \$ 42,600 |
| 2. Commercial | | 968,468.56 | 5,115,600 | 189,927.00 | 468,140.73 | 89,859.27 | 747,927.00 | 57,900 | 12,900 |
| 3. Deerfield | | 919,834.02 | 5,090,400 | 242,000.00 | 262,000.00 | 71,000.00 | 575,000.00 | 23,200 | 5,900 |
| 4. Downe | | 715,815.60 | 4,982,302 | 125,000.00 | 243,619.22 | 103,575.78 | 472,195.00 | 27,400 | 6,150 |
| 5. Fairfield | 15,203.28 | 1,219,978.53 | 2,552,800 | 190,352.78 | 562,704.88 | 265,000.00 | 1,018,057.66 | 38,800 | 11,250 |
| 6. Greenwich | 14,382.86 | 533,894.42 | 1,311,800 | 41,485.80 | 65,610.25 | 50,000.00 | 157,096.05 | 8,800 | 2,500 |
| 7. Hopewell | | 1,487,007.84 | 17,418,000 | 310,000.00 | 244,000.00 | 101,000.00 | 655,000.00 | 24,000 | 12,900 |
| 8. Lawrence | 175,000.00 | 1,182,217.54 | 2,843,925 | 195,300.00 | 196,700.00 | 135,000.00 | 527,000.00 | 21,400 | 5,000 |
| 9. Maurice River | 193,271.01 | 1,471,059.64 | 20,361,972 | 179,000.00 | 404,365.52 | 120,000.00 | 703,365.52 | 39,200 | 10,600 |
| 10. Millville | 1,650,561.14 | 9,569,007.41 | 46,272,050 | 413,000.00 | 3,811,528.59 | 400,000.00 | 4,624,528.59 | 180,600 | 78,200 |
| 11. Shiloh | | 131,219.06 | 294,700 | 17,000.00 | 45,968.36 | 13,000.00 | 75,968.36 | 6,200 | 1,600 |
| 12. Stow Creek | | 481,777.03 | 1,139,200 | 101,847.91 | 154,444.83 | 29,000.00 | 285,292.74 | 12,000 | 3,000 |
| 13. Upper Deerfield | | 2,478,383.75 | 10,837,900 | 754,954.77 | 1,217,468.69 | 275,000.00 | 2,247,423.46 | 44,800 | 19,700 |
| 14. Vineland | 3,667,275.61 | 21,298,559.18 | 168,342,900 | 1,400,000.00 | 7,914,198.23 | 75,000.00 | 9,389,198.23 | 330,000 | 121,700 |
| Totals | \$7,235,993.90 | \$47,308,036.78 | \$360,823,499 | \$4,959,868.26 | \$18,385,449.30 | \$2,052,435.05 | \$25,397,752.61 | \$943,700 | \$334,000 |

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$15,595,025.51
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$.983647670
 Net County Taxes Apportioned (12 A III) \$16,189,232.90
 ‡Adjustments (Net Total 12 A IIb)± 63,081.39
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) 16,252,314.29
 ‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total amount to be raised by Taxation for County Board of Health purposes \$ 426,653.00
 Rate per \$100 to be applied to Col. II for apportionment of Local Health Service Taxes \$ 0461492388

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|--------------------------------|----------------------------|--|---|---|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Belleville Town | \$ 145,802,700 | \$ 293,055,400 | \$ 438,858,100 | \$ 6,017,100 | ..... | ..... | ..... | ..... | \$ 444,875,200 |
| 2. Bloomfield Boro | 150,032,800 | 289,222,900 | 439,255,700 | 5,514,600 | ..... | ..... | ..... | ..... | 444,770,300 |
| 3. Caldwell Boro | 37,393,500 | 66,592,400 | 103,985,900 | 3,565,400 | ..... | ..... | ..... | ..... | 107,551,300 |
| 4. Cedar Grove Twp. | 87,319,200 | 149,373,400 | 236,692,600 | 1,280,000 | ..... | ..... | ..... | ..... | 237,972,600 |
| 5. East Orange City | 100,929,600 | 273,942,500 | 374,872,100 | 22,263,500 | 33,800 | ..... | ..... | \$ 33,600 | 397,102,000 |
| 6. Essex Falls Boro | 24,710,100 | 43,012,000 | 67,722,100 | 229,800 | ..... | ..... | ..... | ..... | 67,951,900 |
| 7. Fairfield Boro | 112,714,800 | 223,717,900 | 336,432,700 | 7,544,600 | ..... | ..... | ..... | ..... | 343,977,300 |
| 8. Glen Ridge Boro | 29,324,600 | 51,307,500 | 80,632,100 | 566,700 | ..... | ..... | ..... | ..... | 81,198,800 |
| 9. Irvington Town | 83,692,200 | 224,860,800 | 308,553,000 | 13,890,900 | ..... | ..... | ..... | ..... | 322,443,900 |
| 10. Livingston Twp. | 281,206,800 | 473,444,600 | 754,651,400 | 8,934,400 | 16,800 | ..... | ..... | 16,800 | 763,569,000 |
| 11. Maplewood Twp. | 200,498,800 | 344,139,800 | 544,638,600 | 3,575,800 | ..... | ..... | ..... | ..... | 548,214,400 |
| 12. Millburn Twp. | 268,133,100 | 478,435,700 | 746,568,800 | 6,554,300 | ..... | ..... | ..... | ..... | 753,123,100 |
| 13. Montclair Town | 114,496,700 | 342,902,800 | 457,399,500 | 7,287,500 | 512,300 | ..... | ..... | ..... | 464,687,000 |
| 14. Newark City | 250,728,700 | 702,206,200 | 952,934,900 | 94,011,200 | 2,891,900 | ..... | \$344,900 | 3,749,100 | 1,043,197,000 |
| 15. North Caldwell Boro | 30,674,000 | 61,315,700 | 91,989,700 | 350,300 | ..... | ..... | ..... | ..... | 92,340,000 |
| 16. Nutley Town | 139,004,800 | 343,266,800 | 482,271,600 | 8,150,900 | ..... | ..... | ..... | ..... | 490,422,500 |
| 17. Orange City | 28,184,600 | 96,073,800 | 124,258,400 | 2,109,300 | ..... | ..... | ..... | ..... | 126,367,700 |
| 18. Roseland Boro | 48,335,600 | 118,189,300 | 166,524,900 | 959,400 | ..... | ..... | ..... | ..... | 167,484,300 |
| 19. South Orange Village | 83,175,800 | 161,842,100 | 245,017,900 | 6,677,800 | 123,100 | ..... | ..... | 123,100 | 251,572,600 |
| 20. Verona Boro | 49,533,900 | 122,468,200 | 172,002,100 | 1,071,800 | ..... | \$2,000 | ..... | 2,000 | 173,071,900 |
| 21. West Caldwell Boro | 93,692,400 | 186,434,900 | 280,127,300 | 1,562,300 | ..... | ..... | ..... | ..... | 281,689,600 |
| 22. West Orange Town | 151,854,300 | 300,747,300 | 452,601,600 | 5,915,700 | ..... | ..... | ..... | ..... | 458,517,300 |
| Totals | \$2,511,439,000 | \$5,346,552,000 | \$7,857,991,000 | \$208,033,300 | \$3,577,700 | \$2,000 | \$344,900 | \$3,924,600 | \$8,062,099,700 |

R—REVALUATION & REFLECTED

A—SOLAR ENERGY 54:4-3.113
 B—CHAPTER 104 54:4-3.72
 C—CHAPTER 12 54:4-3.95

(COUNTY PERCENTAGE LEVEL OF TAXABLE VALUE OF REAL PROPERTY IN EFFECT 100%)

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|--------------------------------|--|--|---|--|---|---|---|---|-------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | Deduct Overpayment | Add Underpayment | | | | | | |
| 1. Belleville Town | \$4.86 | \$ 84.60 | \$ 23,297 | ..... | \$ 102,293,543 | \$ 547,192,040 | \$ 6,620,678.10 | ..... | ..... |
| 2. Bloomfield Town | 7.01 | 55.06 | 257,648 | ..... | 383,744,294 | 829,708,831 | 10,038,952.85 | ..... | ..... |
| 3. Caldwell Boro | 5.09 | 69.89 | ..... | ..... | 47,873,901 | 155,425,201 | 1,880,546.76 | ..... | ..... |
| 4. Cedar Grove Twp. | 3.38 | 76.06 | 1,343 | ..... | 80,478,609 | 318,452,552 | 3,853,074.76 | ..... | ..... |
| 5. East Orange City | 8.80 | 83.88 | 431,977 | 6,457 | 93,312,672 | 497,292,811 | 6,016,928.94 | ..... | ..... |
| 6. Essex Felis Boro | 4.74 | 59.05 | ..... | ..... | 47,091,691 | 115,043,591 | 1,391,954.78 | ..... | ..... |
| 7. Fairfield Boro | 3.20 | 86.37 | ..... | ..... | 71,020,777 | 414,998,077 | 5,021,214.63 | ..... | ..... |
| 8. Glen Ridge Boro | 9.51 | 46.74 | 30,197 | ..... | 92,762,398 | 173,991,395 | 2,105,185.98 | ..... | ..... |
| 9. Irvington Town | 7.29 | 64.72 | 116,944 | ..... | 183,434,635 | 505,995,479 | 6,122,225.73 | ..... | ..... |
| 10. Livingston Twp. | 3.87 | 72.81 | ..... | 6,274 | 295,175,599 | 1,058,738,325 | 12,810,065.10 | ..... | ..... |
| 11. Maplewood Twp. | 3.46 | 118.35 | 27,325 | -77,480,880 | ..... | 471,127,559 | 5,700,345.93 | ..... | ..... |
| 12. Millburn Twp. | 3.66 | 70.67 | 31,589 | ..... | 325,383,344 | 1,078,538,033 | 13,049,629.07 | ..... | ..... |
| 13. Montclair Town | 7.18 | 59.96 | 113,663 | ..... | 313,898,978 | 779,669,379 | 9,433,507.10 | ..... | ..... |
| 14. Newark City | 10.11 | 54.95 | 19,615,043 | 3,073,648 | 1,118,322,032 | 2,252,255,230 | 27,250,865.91 | ..... | ..... |
| 15. North Caldwell Boro | 6.46 | 49.96 | ..... | ..... | 92,913,915 | 185,253,915 | 2,241,455.37 | ..... | ..... |
| 16. Nutley Town | 4.47 | 81.57 | 11,585 | ..... | 124,913,236 | 615,347,321 | 7,445,313.97 | ..... | ..... |
| 17. Orange City | 10.55 | 59.71 | 227,270 | ..... | 96,043,193 | 230,750,963 | 2,791,940.92 | ..... | ..... |
| 18. Roseland Boro | 3.80 | 75.10 | 1,825 | ..... | 60,367,165 | 227,853,290 | 2,756,880.91 | ..... | ..... |
| 19. South Orange Village | 6.25 | 73.15 | 123,542 | 45,185 | 93,311,209 | 344,962,166 | 4,173,824.35 | ..... | ..... |
| 20. Verona Boro | 6.81 | 52.19 | ..... | 1,832 | 162,108,050 | 335,178,118 | 4,055,443.55 | ..... | ..... |
| 21. West Caldwell Boro | 4.37 | 75.48 | ..... | ..... | 97,785,836 | 379,475,436 | 4,591,413.12 | ..... | ..... |
| 22. West Orange Town | 7.49 | 51.91 | ..... | ..... | 435,048,613 | 894,585,672 | 10,823,921.67 | ..... | ..... |
| Totals | ..... | ..... | \$21,013,248 | \$80,614,276 | \$4,317,283,690 | \$12,411,835,384 | \$150,175,369.50 | ..... | ..... |

**FOX LANCE
*NJSA 55:14J 30(B)

*CEDAR GROVE REBATE
SEC. 54:45 REV. STAT.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Belleville Town | \$ 132,670.46 | ..... | \$ 6,488,007.64 | ..... | ..... | \$ 9,054,919.00 | ..... | ..... | ..... |
| 2. Bloomfield Town | 143,589.74 | ..... | 9,895,363.11 | ..... | ..... | 12,924,923.50 | ..... | \$ 104,909.75 | ..... |
| 3. Caldwell Boro | 82,489.10 | ..... | 1,798,057.66 | ..... | ..... | ..... | C \$ 2,527,341.58 | ..... | ..... |
| 4. Cedar Grove Twp. | 45,726.11 | ..... | 1,880,811.27 | ..... | ..... | 4,878,880.00 | ..... | ..... | ..... |
| 5. East Orange City | 276,567.89 | ..... | 5,740,361.05 | ..... | ..... | 8,679,758.50 | ..... | 1,344,135.28 | ..... |
| 6. Essex Fells Boro | 3,664.22 | ..... | 1,388,290.56 | ..... | ..... | 584,760.00 | R 905,862.49 | ..... | ..... |
| 7. Fairfield Boro | 114,862.21 | ..... | 4,906,352.42 | ..... | ..... | 1,919,731.75 | R 3,037,645.71 | ..... | ..... |
| 8. Glen Ridge Boro | 5,165.16 | ..... | 2,100,020.82 | ..... | ..... | 3,678,995.90 | ..... | ..... | ..... |
| 9. Irvington Town | 149,102.84 | ..... | 5,973,122.89 | ..... | ..... | 7,740,989.00 | ..... | 71,465.40 | ..... |
| 10. Livingston Twp. | 42,357.04 | ..... | 12,767,708.06 | ..... | ..... | 15,421,494.00 | ..... | ..... | ..... |
| 11. Maplewood Twp. | 52,749.39 | ..... | 5,647,596.54 | ..... | ..... | ..... | J 9,287,917.84 | ..... | ..... |
| 12. Millburn Twp. | 15,279.36 | ..... | 13,034,349.71 | ..... | ..... | 10,596,547.13 | ..... | ..... | ..... |
| 13. Montclair Town | 25,490.86 | ..... | 9,408,016.24 | ..... | ..... | 15,031,957.00 | ..... | 452,571.41 | ..... |
| 14. Newark City | 587,470.39 | ..... | 26,663,395.52 | ..... | ..... | 34,000,000.00 | ..... | 2,753,496.88 | ..... |
| 15. North Caldwell Boro .. | 22,495.03 | ..... | 2,218,960.34 | ..... | ..... | 1,339,477.00 | R 1,410,209.35 | ..... | ..... |
| 16. Nutley Town | 26,123.22 | ..... | 7,419,190.75 | ..... | ..... | 9,554,856.00 | ..... | ..... | ..... |
| 17. Orange City | 45,458.05 | ..... | 2,746,482.87 | ..... | ..... | 3,763,659.50 | ..... | 137,081.00 | ..... |
| 18. Roseland Boro | 6,155.58 | ..... | 2,750,725.33 | ..... | ..... | 1,268,749.50 | R 1,444,651.62 | ..... | ..... |
| 19. South Orange Village .. | 20,322.71 | ..... | 4,153,501.64 | ..... | ..... | ..... | J 6,828,458.54 | ..... | ..... |
| 20. Verona Boro | 35,851.52 | ..... | 4,019,592.03 | ..... | ..... | 5,966,465.12 | ..... | ..... | ..... |
| 21. West Caldwell Boro | 45,499.28 | ..... | 545,913.84 | ..... | ..... | ..... | C 6,112,122.93 | ..... | ..... |
| 22. West Orange Town | 53,598.49 | ..... | 10,770,323.18 | ..... | ..... | 16,041,010.50 | ..... | ..... | ..... |
| Totals | \$1,932,688.65 | ..... | \$146,316,143.47 | ..... | ..... | \$162,447,173.40 | \$31,554,210.06 | \$4,863,659.72 | ..... |

R—REGIONAL: FAIRFIELD, ESSEX FIELDS, NORTH CALDWELL, ROSELAND
 J—JOINT: MAPLEWOOD, SOUTH ORANGE
 C—CONSOLIDATED: CALDWELL, WEST CALDWELL

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73. L. 1976) | |
|--------------------------------|-----------------------------------|---|------------------------------------|---|---|--|---|--|-------------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129. L. 1976) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 1. Belleville Town | \$ 6,057,120.30 | \$ 21,600,046.94 | \$ 67,563,500 | \$ 564,000.00 | \$ 4,337,070.81 | \$ 535,000.00 | \$ 5,436,070.81 | \$ 221,800 | \$ 96,400 |
| 2. Bloomfield Town | 8,241,373.68 | 31,166,570.04 | 71,256,800 | 800,000.00 | 5,942,398.88 | 585,000.00 | 7,327,398.88 | 272,000 | 145,850 |
| 3. Caldwell Boro | 1,142,707.88 | 5,468,107.12 | 49,274,700 | 472,000.00 | 1,033,980.66 | 90,000.00 | 1,595,980.66 | 22,600 | 20,300 |
| 4. Cedar Grove Twp. | 1,271,005.33 | 8,030,696.60 | 72,795,900 | 561,076.00 | 1,570,324.61 | 75,000.00 | 2,206,400.61 | 40,000 | 52,950 |
| 5. East Orange City | 19,174,311.30 | 34,938,566.13 | 174,566,700 | ..... | 19,739,441.93 | 2,550,000.00 | 22,289,441.93 | 151,200 | 63,800 |
| 6. Essex Fells Boro | 341,033.00 | 3,219,946.05 | 10,543,300 | 302,000.00 | 406,633.66 | 45,484.34 | 754,118.00 | 1,600 | 8,000 |
| 7. Fairfield Boro | 1,128,562.34 | 10,992,292.22 | 21,535,300 | 700,000.00 | 2,095,627.00 | 300,000.00 | 3,095,627.00 | 26,400 | 31,750 |
| 8. Glen Ridge Boro | 1,940,993.79 | 7,720,010.51 | 32,264,400 | 130,000.00 | 740,394.31 | 51,000.00 | 921,394.31 | 19,400 | 28,650 |
| 9. Irvington Twp. | 9,701,479.00 | 23,487,056.29 | 47,992,400 | 1,500,000.00 | 7,569,780.23 | 750,000.00 | 9,819,780.23 | 213,600 | 67,250 |
| 10. Livingston Twp. | 1,306,193.40 | 29,495,395.46 | 120,524,800 | 1,356,549.03 | 3,933,174.73 | 490,000.00 | 5,779,723.76 | 61,400 | 129,900 |
| 11. Maplewood Twp. | 4,028,872.26 | 18,964,386.64 | 71,184,800 | 562,000.00 | 2,730,945.71 | 380,000.00 | 3,672,945.71 | 118,000 | 84,050 |
| 12. Millburn Twp. | 3,904,435.54 | 27,535,332.38 | 79,252,500 | 2,000,000.00 | 4,968,413.20 | 250,000.00 | 7,238,413.20 | 32,800 | 72,200 |
| 13. Montclair Town | 8,457,303.40 | 33,349,848.05 | 93,295,500 | 1,928,473.84 | 5,513,032.59 | 500,000.00 | 7,941,506.43 | 127,400 | 89,400 |
| 14. Newark City | 42,001,885.01 | 105,418,777.41 | 1,486,717,700 | 14,813,730.00 | 167,618,889.59 | 6,600,000.00 | 189,032,619.59 | 705,800 | 176,200 |
| 15. North Caldwell Boro | 988,555.26 | 5,957,201.95 | 26,622,800 | 330,000.00 | 630,285.45 | 100,000.00 | 1,060,285.45 | 5,600 | 21,650 |
| 16. Nutley Town | 4,941,762.44 | 21,915,809.19 | 37,362,800 | 700,000.00 | 2,955,308.34 | 183,000.00 | 3,838,308.34 | 175,600 | 112,250 |
| 17. Orange City | 6,682,260.00 | 13,329,483.37 | 55,143,700 | 220,886.30 | 6,846,541.65 | 854,000.00 | 7,921,427.95 | 78,800 | 26,100 |
| 18. Roseland Boro | 885,565.30 | 6,349,691.75 | 16,759,000 | 454,000.00 | 912,550.34 | 48,000.00 | 1,414,550.34 | 13,800 | 19,400 |
| 19. South Orange Village | 4,735,086.42 | 15,717,046.60 | 60,705,200 | 1,051,344.00 | 2,186,436.59 | 250,000.00 | 3,487,780.59 | 34,600 | 45,750 |
| 20. Verona Boro | 1,797,768.13 | 11,783,825.28 | 26,213,700 | 504,000.00 | 1,454,986.91 | 119,000.00 | 2,077,986.91 | 57,800 | 57,950 |
| 21. West Caldwell Boro | 1,626,054.48 | 12,284,091.25 | 26,573,300 | 480,000.00 | 1,629,348.49 | 300,000.00 | 2,409,348.49 | 30,400 | 45,950 |
| 22. West Orange Town | 7,526,768.37 | 34,338,102.05 | 73,557,800 | 1,622,619.50 | 5,680,368.96 | 580,000.00 | 7,882,988.46 | 137,000 | 139,450 |
| Totals | \$137,881,096.63 | \$483,062,283.28 | \$2,721,706,600 | \$31,052,678.67 | \$250,515,934.64 | \$15,635,484.34 | \$297,204,097.65 | \$2,547,600 | \$1,535,200 |

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$118,810,531.55
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$1,209,936,847
 Net County Taxes Apportioned (12 A III) \$146,316,143.47

±Adjustments (Net Total 12 A 11b)± \$ 1,932,888.65
 Total County Taxes Apportioned (including adjustments—Total 12 A I) \$148,248,832.12
 ±Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|---------------------------------|----------------------------|--|---|---|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Clayton Boro | \$ 17,738,800 | \$ 42,541,325 | \$ 60,279,925 | \$ 949,010 | ..... | ..... | \$ 114,125 | \$ 114,125 | \$ 61,114,810 |
| 2. Detford Twp. ....R | 146,956,200 | 289,717,400 | 436,673,600 | 3,578,246 | ..... | ..... | ..... | ..... | 440,251,846 |
| 3. East Greenwich Twp. | 11,005,200 | 31,937,900 | 42,943,100 | 696,887 | ..... | ..... | ..... | ..... | 43,639,987 |
| 4. Elk Twp. | 7,983,700 | 23,441,800 | 31,425,500 | 778,958 | ..... | ..... | ..... | ..... | 32,204,458 |
| 5. Franklin Twp. | 44,340,500 | 86,397,500 | 130,738,000 | 2,839,553 | ..... | ..... | ..... | ..... | 133,577,553 |
| 6. Glassboro Boro | 39,409,900 | 135,643,400 | 175,053,300 | 5,873,904 | ..... | \$ 64,200 | ..... | 64,200 | 180,863,004 |
| 7. Greenwich Twp. | 7,973,100 | 101,661,760 | 109,634,860 | 480,925 | ..... | ..... | ..... | ..... | 110,115,785 |
| 8. Harrison Twp. | 18,541,120 | 35,165,900 | 53,707,020 | 1,585,669 | ..... | ..... | ..... | ..... | 55,292,689 |
| 9. Logan Twp. | 23,453,000 | 50,632,100 | 74,085,100 | 870,561 | ..... | ..... | ..... | ..... | 74,955,661 |
| 10. Mantua Twp. | 30,572,500 | 79,106,900 | 109,679,400 | 2,413,731 | ..... | ..... | ..... | ..... | 112,093,131 |
| 11. Monroe Twp. | 73,188,100 | 151,301,800 | 224,489,900 | 6,799,094 | ..... | ..... | ..... | ..... | 231,288,994 |
| 12. National Park Boro | 6,772,700 | 21,602,000 | 28,374,700 | 178,383 | ..... | ..... | ..... | ..... | 28,553,083 |
| 13. Newfield Boro | 4,657,600 | 21,480,700 | 26,138,300 | 382,689 | ..... | ..... | ..... | ..... | 26,520,989 |
| 14. Pausboro Boro | 19,006,400 | 73,092,300 | 92,098,700 | 1,970,214 | ..... | ..... | ..... | ..... | 94,068,914 |
| 15. Pitman Boro ....R | 30,351,400 | 133,604,500 | 163,955,900 | 1,243,404 | ..... | ..... | ..... | ..... | 165,199,304 |
| 16. South Harrison Twp. | 5,252,500 | 11,173,950 | 16,426,450 | 255,070 | ..... | ..... | ..... | ..... | 16,681,520 |
| 17. Swedesboro Boro | 3,558,600 | 21,957,700 | 25,516,300 | 1,450,416 | ..... | 36,000 | ..... | 36,000 | 26,930,716 |
| 18. Washington Twp. | 105,949,150 | 326,975,900 | 432,925,050 | 3,725,907 | ..... | ..... | ..... | ..... | 436,650,957 |
| 19. Wenonah Boro | 5,051,050 | 18,335,450 | 23,386,500 | 215,968 | ..... | ..... | ..... | ..... | 23,602,468 |
| 20. West Deptford Twp. | 68,493,350 | 199,458,650 | 267,952,000 | 1,625,291 | ..... | 56,100 | 9,294,800 | 9,350,900 | 280,226,391 |
| 21. Westville Boro | 12,353,400 | 42,819,800 | 55,173,200 | 546,624 | ..... | ..... | ..... | ..... | 55,719,824 |
| 22. Woodbury City | 26,502,700 | 57,771,900 | 84,274,600 | 5,051,813 | ..... | 145,500 | ..... | 145,500 | 89,180,913 |
| 23. Woodbury Heights Boro | 17,687,700 | 42,075,300 | 59,763,000 | 659,837 | ..... | ..... | ..... | ..... | 60,422,837 |
| 24. Woolwich Twp. | 11,580,300 | 16,989,700 | 28,570,000 | 876,137 | ..... | ..... | ..... | ..... | 29,446,137 |
| Totals | \$738,378,770 | \$2,014,885,635 | \$2,753,264,405 | \$45,048,291 | ..... | \$301,800 | \$9,408,925 | \$9,710,725 | \$2,788,601,971 |

R—REVALUED DISTRICTS

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|---------------------------------|--|--|---|--|---|---|---|---|--|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | Deduct Overpayment | Add Underpayment | | | | |
| 1. Clayton Boro | \$3.84 | 78.29 | \$ 924 | \$ 31,647 | \$ 18,317,840 | \$ 79,401,927 | \$ 484,610.07 | | |
| 2. Detford Twp. | 2.23 | 121.47 | 165 | 71,018,978 | ..... | 369,233,033 | 2,253,522.72 | | |
| 3. East Greenwich Twp. | 3.66 | 57.56 | 206 | ..... | 33,208,153 | 76,848,346 | 469,024.92 | | |
| 4. Elk Twp. | 3.26 | 70.94 | 119 | ..... | 13,659,627 | 45,864,204 | 279,920.85 | | |
| 5. Franklin Twp. | 3.40 | 72.98 | ..... | ..... | 50,695,005 | 184,272,558 | 1,124,662.10 | | |
| 6. Glassboro Boro | 3.14 | 94.77 | 27,360 | 3,543 | 17,142,283 | 198,029,104 | 1,208,621.78 | | |
| 7. Greenwich Twp. | 4.26 | 44.76 | 29,994 | ..... | 155,670,725 | 265,716,504 | 1,621,735.13 | | |
| 8. Harrison Twp. | 2.89 | 84.04 | ..... | ..... | 11,699,250 | 66,991,939 | 408,868.77 | | |
| 9. Logan Twp. | 2.53 | 80.23 | ..... | ..... | 21,598,387 | 96,554,048 | 589,293.81 | | |
| 10. Mantua Twp. | 3.42 | 76.37 | 441 | ..... | 36,282,676 | 148,376,248 | 905,577.82 | | |
| 11. Monroe Twp. | 3.04 | 74.38 | ..... | ..... | 82,593,450 | 313,882,444 | 1,915,704.06 | | |
| 12. National Park Boro | 3.42 | 86.26 | ..... | ..... | 4,740,708 | 33,293,791 | 203,200.44 | | |
| 13. Newfield Boro | 2.48 | 112.37 | 218 | 2,192,163 | ..... | 24,329,044 | 148,486.32 | | |
| 14. Paulsboro Boro | 2.80 | 89.38 | 1,008 | ..... | 15,313,565 | 109,383,487 | 667,595.13 | | |
| 15. Pitman Boro | 2.41 | 116.63 | 362 | 18,918,923 | ..... | 146,280,743 | 892,788.43 | | |
| 16. South Harrison Twp. | 3.96 | 57.46 | 12 | ..... | 13,039,181 | 29,720,713 | 181,393.04 | | |
| 17. Swedesboro Boro | 2.80 | 105.67 | 7,047 | ..... | 1,354,436 | 28,292,199 | 172,674.46 | | |
| 18. Washington Twp. | 2.67 | 89.53 | ..... | ..... | 55,135,338 | 491,786,295 | 3,001,496.32 | | |
| 19. Wenonah Boro | 5.28 | 52.38 | 50 | ..... | 21,407,581 | 45,010,099 | 274,708.04 | | |
| 20. West Deptford Twp. | 3.38 | 68.06 | 9,658 | 4,388,301 | 143,222,601 | 399,070,349 | 2,435,627.42 | | |
| 21. Westville Boro | 3.19 | 84.66 | 20,090 | ..... | 11,621,505 | 67,361,419 | 411,123.80 | | |
| 22. Woodbury City | 5.17 | 59.57 | 35,679 | 98,750 | 62,424,841 | 151,542,883 | 924,904.60 | | |
| 23. Woodbury Heights Boro | 2.61 | 91.80 | ..... | ..... | 7,131,967 | 67,554,804 | 412,304.08 | | |
| 24. Woolwich Twp. | 2.72 | 83.73 | 445 | ..... | 7,953,596 | 37,400,178 | 228,262.76 | | |
| Totals | | | \$133,978 | \$96,652,305 | \$784,112,715 | \$3,476,196,359 | \$21,216,106.87 | | |

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | Section B | | Section C Local Taxes to Be Raised for | | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Clayton Boro | \$ 17.75 | | \$ 484,592.32 | \$ 13,933.87 | | \$ 1,175,557.92 | | | |
| 2. Delford Twp. | 9,707.80 | | 2,243,814.92 | | | 6,183,389.00 | | | |
| 3. East Greenwich Twp. | | | 469,024.92 | 13,486.24 | | 606,122.50 | K | 505,850.34 | |
| 4. Elk Twp. | 2,210.82 | | 277,710.03 | 7,992.81 | | 275,986.00 | S | 343,750.60 | |
| 5. Franklin Twp. | 1,836.83 | | 1,122,825.27 | 32,292.82 | | 1,273,200.00 | S | 1,339,819.90 | |
| 6. Glassboro Boro | 13,001.32 | | 1,195,620.46 | 34,539.18 | | 3,357,092.20 | | | |
| 7. Greenwich Twp. | | | 1,621,735.13 | 46,631.01 | | 2,498,136.00 | | | |
| 8. Harrison Twp. | 2,181.40 | | 406,687.37 | 11,722.96 | | 556,125.00 | C | 566,548.14 | |
| 9. Logan Twp. | 622.39 | | 588,471.42 | 16,922.19 | | 1,216,237.50 | | | |
| 10. Mantua Twp. | 17,851.02 | | 887,726.80 | 25,705.93 | | 1,001,945.00 | C | 1,398,268.66 | |
| 11. Monroe Twp. | 2,511.80 | | 1,913,192.26 | | | 4,535,332.50 | | | |
| 12. National Park Boro | 120.36 | | 203,080.08 | 5,841.01 | | 314,448.00 | G | 290,909.77 | |
| 13. Newfield Boro | 1,640.88 | | 146,845.44 | 4,238.58 | | 331,813.00 | | | |
| 14. Paulsboro Boro | 436.30 | | 667,158.83 | | | 1,265,165.98 | | | |
| 15. Pitman Boro | 12,089.93 | | 880,698.50 | 25,472.39 | | 1,960,036.24 | | | |
| 16. South Harrison Twp. | 544.38 | | 180,848.66 | 5,207.29 | | 234,317.00 | K | 203,989.22 | |
| 17. Swedesboro Boro | 1,114.20 | | 171,560.26 | 4,946.47 | | 247,768.79 | K | 192,195.42 | |
| 18. Washington Twp. | 2,623.61 | | 2,998,872.71 | 86,262.68 | | 7,138,635.00 | | | |
| 19. Wenonah Boro | 192.96 | | 274,515.08 | | | 294,597.15 | G | 442,893.17 | |
| 20. West Deptford Twp. | 6,160.37 | | 2,429,467.05 | | | 6,004,730.16 | | | |
| 21. Westville Boro | 1,217.97 | | 409,905.83 | | | 411,757.00 | G | 587,945.28 | |
| 22. Woodbury City | 5,618.66 | | 919,285.94 | | | 2,519,750.00 | | | |
| 23. Woodbury Heights Boro | 162.50 | | 412,141.58 | 11,852.50 | | 362,126.00 | G | 612,769.80 | |
| 24. Woolwich Twp. | 466.90 | | 227,795.86 | 6,550.07 | | 340,885.56 | K | 218,496.09 | |
| Totals | \$82,530.15 | | \$21,133,576.72 | \$353,598.00 | | \$44,105,173.50 | | \$6,723,456.59 | |

*CONSOLIDATED SCHOOLS

| | |
|--|-----------------------|
| (C) Clearview Regional High School | \$1,984,837.00 |
| (G) Gateway Regional High School | 1,934,518.02 |
| (K) Kingsway Regional High School | 1,120,531.07 |
| (S) Southern Regional High School | 1,683,570.50 |
| | \$6,723,456.59 |

Abstract of Rates and Exemptions in the County of Gloucester, for the Year 1961 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73. L. 1976) | |
|---------------------------------|-----------------------------|---|---------------------------------|---|--|--|---|---|-------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 1. Clayton Boro | \$ 670,342.41 | \$ 2,344,426.52 | \$ 14,264,500 | ..... | \$ 624,616.72 | \$ 183,000.00 | \$ 807,616.72 | \$ 33,100 | \$ 16,700 |
| 2. Delford Twp. | 1,383,722.00 | 9,810,925.92 | 49,364,600 | \$ 286,000.00 | 2,729,553.37 | 465,000.00 | 3,480,553.37 | 111,800 | 96,100 |
| 3. East Greenwich Twp. .... | ..... | 1,594,484.00 | 3,972,290 | 444,428.39 | 911,508.73 | 60,000.00 | 1,415,937.12 | 17,600 | 15,300 |
| 4. Elk Twp. | 141,264.00 | 1,046,703.44 | 2,321,850 | 158,933.23 | 291,338.57 | 65,000.00 | 515,271.80 | 24,600 | 9,550 |
| 5. Franklin Twp. | 762,265.57 | 4,530,423.56 | 11,210,400 | 280,000.00 | 1,504,642.06 | 380,000.00 | 2,164,642.06 | 94,200 | 36,700 |
| 6. Glassboro Boro | 1,081,303.00 | 5,668,554.84 | 79,164,700 | 191,928.63 | 2,023,652.68 | 240,000.00 | 2,455,581.31 | 55,000 | 38,650 |
| 7. Greenwich Twp. | 520,626.91 | 4,687,129.05 | 5,904,900 | 175,000.00 | 1,106,876.35 | 31,000.00 | 1,312,876.35 | 50,800 | 28,050 |
| 8. Harrison Twp. | 34,176.00 | 1,595,259.47 | 7,372,900 | 138,644.65 | 413,934.71 | 140,000.00 | 692,579.36 | 16,800 | 10,950 |
| 9. Logan Twp. | 72,000.00 | 1,893,631.11 | 2,661,600 | 156,155.28 | 491,824.72 | 30,000.00 | 677,980.00 | 14,400 | 9,650 |
| 10. Mantua Twp. | 515,570.00 | 3,829,236.59 | 7,291,000 | 158,534.43 | 974,425.65 | 163,000.00 | 1,295,960.08 | 44,800 | 44,150 |
| 11. Monroe Twp. | 571,094.67 | 7,019,619.43 | 20,295,600 | 640,005.21 | 3,524,694.44 | 425,000.00 | 4,589,699.65 | 140,200 | 70,500 |
| 12. National Park Boro | 160,900.00 | 975,178.86 | 6,902,000 | 160,023.41 | 431,026.59 | 65,000.00 | 656,050.00 | 27,600 | 16,200 |
| 13. Newfield Boro | 172,386.43 | 655,283.45 | 1,763,800 | 74,897.80 | 199,704.57 | 30,000.00 | 304,602.37 | 16,800 | 4,200 |
| 14. Paulsboro Boro | 697,105.53 | 2,629,430.34 | 11,354,400 | 213,694.05 | 637,781.29 | 130,000.00 | 981,475.34 | 64,000 | 24,350 |
| 15. Pitman Boro | 1,099,864.74 | 3,966,071.87 | 28,071,800 | 12,300.00 | 850,938.04 | 130,000.00 | 993,238.04 | 51,600 | 34,450 |
| 16. South Harrison Twp. | 34,774.19 | 659,136.36 | 514,400 | 58,795.00 | 99,671.97 | 46,200.00 | 204,666.97 | 6,000 | 3,350 |
| 17. Swedesboro Boro | 137,111.53 | 753,582.47 | 2,833,900 | 59,389.10 | 305,506.47 | 85,000.00 | 449,895.57 | 20,000 | 4,900 |
| 18. Washington Twp. | 1,429,422.18 | 11,653,192.57 | 31,513,800 | 398,900.00 | 2,187,166.20 | 325,000.00 | 2,911,066.20 | 57,300 | 92,750 |
| 19. Wenonah Boro | 233,452.21 | 1,245,457.61 | 2,150,350 | 43,085.22 | 162,747.05 | 31,000.00 | 236,832.27 | 8,000 | 10,100 |
| 20. West Deptford Twp. | 358,878.00 | 8,793,075.21 | 22,148,800 | 729,410.93 | 2,107,661.18 | 300,000.00 | 3,137,072.11 | 64,800 | 66,600 |
| 21. Westville Boro | 367,228.54 | 1,776,836.65 | 3,800,000 | 168,000.00 | 637,253.65 | 39,601.82 | 844,855.47 | 51,600 | 19,350 |
| 22. Woodbury City | 1,168,518.73 | 4,607,554.67 | 27,953,600 | 300,000.00 | 1,206,821.73 | 180,000.00 | 1,686,821.73 | 70,000 | 36,600 |
| 23. Woodbury Heights Boro | 177,524.80 | 1,576,414.68 | 11,014,900 | ..... | 353,310.64 | 60,000.00 | 413,310.64 | 15,800 | 14,400 |
| 24. Woolwich Twp. | 6,946.00 | 800,673.58 | 3,517,800 | 58,329.65 | 324,259.39 | 28,000.00 | 410,589.04 | 5,200 | 2,600 |
| Totals | \$11,796,477.44 | \$84,112,282.25 | \$357,363,890 | \$4,906,454.98 | \$24,100,916.77 | \$3,631,801.82 | \$32,639,173.57 | \$1,062,000 | \$706,150 |

County Percentage Level of Taxable Value of Real Property—100%
 Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$13,762,167.58
 Rate per \$100 to be applied to Col. 11 for Apportionment of County Taxes \$.610325329
 Rate per \$100 to be applied to Col. 11 for Apportionment of County Library Taxes \$.017549157

Net County Taxes Apportioned (12AIII) \$21,133,576.72
 Adjustments (Net Total 12AIIb) +82,530.15
 Total County Taxes Apportioned (Including Adjustments—Total 12A) \$21,216,106.87
 Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|------------------------------|----------------------------|--|---|---|---|---|--|--|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Bayonne City | \$ 132,055,140 | \$ 272,347,810 | \$ 404,402,950 | \$ 7,077,175 | ..... | ..... | ..... | ..... | \$ 411,480,125 |
| 2. East Newark Boro | 4,823,675 | 11,829,264 | 16,652,939 | 194,857 | ..... | ..... | ..... | ..... | 16,847,796 |
| 3. Guttenburg Town | 8,091,900 | 47,421,300 | 55,513,200 | 391,552 | *\$ 11,200 | ..... | ..... | \$ 11,200 | 55,893,552 |
| 4. Harrison Town | 26,560,300 | 62,244,175 | 88,804,475 | 818,419 | ..... | ..... | ..... | ..... | 89,622,894 |
| 5. Hoboken City | 26,544,300 | 77,387,600 | 103,931,900 | 1,762,137 | * 819,200 | **\$3,600 | ..... | 822,800 | 104,871,237 |
| 6. Jersey City City | 307,148,700 | 448,206,100 | 755,354,800 | 32,837,492 | * 650,700 | ..... | \$58,000 | 708,700 | 787,483,592 |
| 7. Kearny Town | 90,458,515 | 229,030,050 | 319,488,565 | 5,358,929 | ..... | ..... | ..... | ..... | 324,847,494 |
| 8. North Bergen Twp. | 203,601,524 | 431,801,336 | 635,402,860 | 10,464,644 | ..... | ..... | ..... | ..... | 645,867,504 |
| 9. Secaucus Town | 203,758,200 | 358,864,800 | 562,623,000 | 6,422,237 | * 2,300 | ..... | ..... | 2,300 | 569,042,937 |
| 10. Union City City | 76,336,700 | 197,795,950 | 274,132,650 | 13,289,541 | * 218,200 | ..... | ..... | 218,200 | 287,203,991 |
| 11. Weehawken Twp. | 33,234,500 | 79,728,400 | 112,962,900 | 1,215,494 | ..... | ..... | ..... | ..... | 114,178,394 |
| 12. West New York Town | 47,125,350 | 133,480,234 | 180,605,584 | 1,675,773 | * 578,250 | ..... | ..... | 578,250 | 181,703,107 |
| Totals | \$1,159,738,804 | \$2,350,137,019 | \$3,509,875,823 | \$81,508,250 | \$2,279,850 | \$ 3,600 | \$58,000 | \$2,341,450 | \$3,589,042,623 |

*HOME IMPROVEMENT DEDUCTIONS (R.S. 54:4-3.75)

**SOLAR ENERGY EXEMPTION (R.S. 54:4-3.114)

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|------------------------------|--|--|---|--|---|---|---|---|-------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| Deduct Overpayment | | Add Underpayment | | | | | | | |
| 1. Bayonne City | 8.407 | 51.63 | \$ 566,445 | ..... | \$ 440,839,123 | \$ 852,885,693 | \$ 9,442,537.77 32,658.63 | ..... | ..... |
| 2. East Newark Borough | 5.293 | 77.95 | ..... | ..... | 9,803,547 | 26,651,343 | 295,064.53 124,812.25 | ..... | ..... |
| 3. Guttenberg Town | 6.040 | 56.47 | ..... | ..... | 45,960,509 | 101,854,061 | 1,127,655.00 273,374.18 | ..... | ..... |
| 4. Harrison Town | 5.933 | 48.37 | 58,3140 | ..... | 132,883,214 ***14,602,985 | 223,089,248 | 2,469,883.91 338,721.48 | ..... | ..... |
| 5. Hoboken City | 13.804 | 46.71 | 6,743,410 | ..... | 150,198,817 †11,370,671 ***6,951,736 | 276,416,449 | 3,060,284.38 1,824,004.57 | ..... | ..... |
| 6 Jersey City City | 10.706 | 57.63 | 19,613,799 | ..... | 663,074,137 | 1,448,493,935 | 16,479,535.67 935,968.99 | ..... | ..... |
| 7. Kearny Town | 7.125 | 46.71 | 6,284,388 | ..... | 432,673,316 | 763,805,198 | 8,456,302.51 893,491.10 | ..... | ..... |
| 8. North Bergen Twp. | 4.762 | 91.72 | 1,957,816 | ..... | 81,315,445 | 729,140,765 | 8,072,522.81 721,085.85 | ..... | ..... |
| 9. Secaucus Town | 2.844 | 99.71 | 1,027,849 | ..... | 18,377,254 ***2,997,019 | 588,448,040 | 6,514,874.02 445,871.27 | ..... | ..... |
| 10. Union City City | 8.359 | 83.39 | 18,760 | ..... | 73,637,145 | 363,856,915 | 4,028,362.41 160,103.22 | ..... | ..... |
| 11. Weehawken Twp. | 6.058 | 78.30 | 457,733 | ..... | 16,017,423 **250,461 | 130,653,550 | 1,446,502.26 353,833.46 | ..... | ..... |
| 12. West New York Town | 8.991 | 66.54 | 35,069 | ..... | 106,760,065 | 288,748,702 | 3,196,818.22 | ..... | ..... |
| Totals | | | \$37,286,409 | ..... | \$2,207,712,867 | \$5,834,043,899 | \$70,694,268.49 | ..... | ..... |

INCLUDED IN COL. 10B
 ***N.J.S.A. 55:14J-30(b)
 †FOX LANCE

#COUNTY VOCATIONAL SCHOOL TAXES

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30. L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Bayonne City | \$ 44,862.24 | \$ 53,642.22 | \$ 9,451,317.75 | ..... | ..... | \$12,800,155.50 | ..... | \$ 285,000.00 | \$12,055,851.06 |
| 2. East Newark Boro | 15,886.54 | ..... | 311,836.62 | ..... | ..... | 285,260.50 | ..... | ..... | 294,503.25 |
| 3. Guttenburg Town | 454.35 | ..... | 1,252,012.90 | ..... | ..... | 1,080,938.02 | ..... | 58,215.03 | 984,475.61 |
| 4. Harrison Town | 94,884.20 | 11,237.10 | 2,659,610.99 | ..... | ..... | 2,657,254.50 | ..... | ..... | ..... |
| 5. Hoboken City | 51,640.93 | 16,329.63 | 3,363,694.56 | ..... | ..... | 4,560,478.00 | ..... | 108,540.25 | 6,443,685.10 |
| 6. Jersey City City | 933,951.25 | 209,332.30 | 17,578,921.29 | ..... | ..... | 26,285,379.00 | ..... | 1,682,969.00 | 38,759,202.21 |
| 7. Kearny Town | 277,367.83 | ..... | 9,114,903.67 | ..... | ..... | 10,966,627.50 | ..... | 579,699.93 | 2,483,107.57 |
| 8. North Bergen Twp. | 412,930.32 | 1,820.33 | 8,554,903.92 | ..... | ..... | 11,612,468.00 | ..... | 573,798.00 | 10,010,242.00 |
| 9. Secaucus Town | 64,376.36 | 53,356.49 | 7,224,940.00 | ..... | ..... | 6,239,582.00 | ..... | 100,060.00 | 2,617,663.15 |
| 10. Union City City | 43,633.11 | ..... | 4,430,600.57 | ..... | ..... | 6,599,235.13 | ..... | ..... | 12,977,328.68 |
| -11. Weehawken Twp. | 313,953.86 | 51,954.37 | 1,344,605.99 | ..... | ..... | 2,526,253.00 | ..... | 25,770.75 | 3,020,101.95 |
| 12. West New York Town | 51,339.24 | 74,288.83 | 3,573,601.27 | ..... | ..... | 5,688,409.73 | ..... | ..... | 7,074,870.51 |
| Totals | \$2,305,280.23 | \$471,961.27 | \$68,860,949.53 | ..... | ..... | \$91,302,040.88 | ..... | \$3,414,052.96 | \$96,721,031.09 |

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1980 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 Total Amount of Exempt Property | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|------------------------------|-----------------------------------|--|--|---|---|--|---|---|-------------------------------|
| | Section C | Section D | | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 1. Bayonne City | \$12,055,851.06 | \$ 34,592,324.31 | \$ 357,237,790 | \$ 2,700,000.00 | \$ 10,119,685.72 | \$ 500,000.00 | \$ 13,319,685.72 | \$ 310,600.00 | \$150,800.00 |
| 2. East Newark Boro | 294,503.25 | 891,600.37 | 784,700 | 60,000.00 | 395,366.40 | 7,900.00 | 463,266.40 | 14,600.00 | 2,850.00 |
| 3. Guttenburg Town | 984,475.61 | 3,375,641.56 | 3,553,200 | 300,000.00 | 580,445.40 | 30,000.00 | 910,445.40 | 32,000.00 | 6,300.00 |
| 4. Harrison Town | | 5,316,865.49 | 14,987,358 | 1,174,250.00 | 7,557,113.37 | 55,000.00 | 8,786,363.37 | 44,400.00 | 20,000.00 |
| 5. Hoboken City | 6,443,685.10 | 14,476,397.91 | 144,999,900 | 1,762,000.00 | 9,983,696.68 | 1,100,000.00 | 12,845,696.68 | 59,400.00 | 17,250.00 |
| 6. Jersey City City | 38,759,202.21 | 84,306,471.50 | 418,711,879 | 8,375,000.00 | 91,267,696.72 | 5,486,000.00 | 105,128,696.72 | 737,150.00 | 238,300.00 |
| 7. Kearny Town | 2,483,107.57 | 23,144,338.67 | 66,622,205 | | 18,730,968.10 | 475,000.00 | 19,205,968.10 | 187,800.00 | 83,200.00 |
| 8. North Bergen Twp. | 10,010,242.00 | 30,751,411.92 | 140,573,450 | 2,196,244.45 | 7,202,466.23 | 1,000,000.00 | 10,398,710.65 | 241,000.00 | 76,150.00 |
| 9. Secaucus Town | 2,617,663.15 | 16,182,245.15 | 61,915,800 | 3,000,000.00 | 2,600,302.85 | 175,000.00 | 5,775,302.85 | 70,000.00 | 45,350.00 |
| 10. Union City City | 12,977,328.68 | 24,007,164.38 | 53,605,550 | | 10,126,374.74 | 980,000.00 | 11,106,374.74 | 125,200.00 | 31,000.00 |
| 11. Weehawken Twp. | 3,020,101.95 | 6,916,731.69 | 11,412,200 | | 2,711,111.91 | 375,000.00 | 3,086,111.91 | 33,800.00 | 15,100.00 |
| 12. West New York Town | 7,074,870.51 | 16,336,881.51 | 76,192,856 | 1,300,000.00 | 7,179,120.93 | 700,000.00 | 9,179,120.93 | 22,200.00 | 91,200.00 |
| Totals | \$96,721,031.09 | \$260,298,074.46 | \$1,350,596,888 | \$20,867,494.45 | \$168,454,349.02 | \$10,883,900.00 | \$200,205,743.47 | \$1,878,150.00 | \$777,500.00 |

Total Amount of Miscellaneous Revenue (including Surplus
Revenues Appropriated) for the support of the County Budget \$56,109,427.71
Rate per \$100 to be applied to Col. 11 for
apportionment of County Taxes \$ 1.103439965
Rate per \$100 to be applied to Col. 11 for
apportionment of County Vocational School Taxes \$.0862000609

Net County Taxes Apportioned (12 A111) \$63,236,632.08
±Adjustments (Net Total 12A 11b)+ \$ 1,683,266.81
Total County Taxes Apportioned
(including adjustments—Total 12 A 1) \$64,919,898.89
±Net overpayments are added to the Net Taxes Apportioned and Net Underpayments
are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Value on Taxable (Cols. 3 + 4 - 5(d)) |
|-----------------------------|----------------------------|--|---|---|---|---|--|---|--|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Alexandria Twp. | \$ 31,057,790 | \$ 63,793,600 | \$ 94,851,390 | \$ 767,807 | | | | | \$ 95,619,197 |
| 2. Bethlehem Twp. | 19,277,474 | 29,206,808 | 48,484,282 | 320,850 | | | | | 48,805,132 |
| 3. Bloomsbury Boro | 2,584,366 | 9,879,585 | 12,463,951 | 345,515 | | | | | 12,809,466 |
| 4. Califon Boro | 9,430,810 | 18,860,000 | 28,290,810 | 759,029 | | | | | 29,049,839 |
| 5. Clinton Twp. | 20,461,850 | 33,265,400 | 53,727,250 | 871,820 | | | | | 54,599,070 |
| 6. Clinton Twp. | 81,777,050 | 175,810,550 | 257,587,600 | 5,663,209 | | | | | 263,250,809 |
| 7. Delaware Twp. | 33,719,641 | 69,088,525 | 102,808,166 | 1,354,541 | | | | | 104,162,707 |
| 8. East Amwell Twp. | 28,015,361 | 56,444,592 | 84,459,953 | 920,913 | | \$1,000 | | \$1,000 | 85,379,866 |
| 9. Flemington Boro | 23,226,895 | 56,857,475 | 80,084,370 | 2,708,000 | | | | | 82,792,370 |
| 10. Franklin Twp. | 14,419,800 | 36,033,487 | 50,453,287 | 9,549,823 | | | | | 60,003,110 |
| 11. Frenchtown Boro | 5,019,012 | 18,173,870 | 23,192,882 | 560,758 | | | | | 23,753,640 |
| 12. Glen Gardner Boro | 2,488,907 | 5,997,530 | 8,486,437 | 136,620 | | | | | 8,623,057 |
| 13. Hampton Boro | 4,939,834 | 14,734,050 | 19,673,884 | 409,320 | | | | | 20,083,204 |
| 14. High Bridge Boro | 12,893,100 | 29,193,600 | 42,086,700 | 383,471 | | | | | 42,470,171 |
| 15. Holland Twp. | 29,388,182 | 68,922,575 | 98,310,757 | 1,127,015 | | | | | 99,437,772 |
| 16. Kingwood Twp. | 15,023,040 | 26,761,438 | 41,784,478 | 730,972 | | | | | 42,515,450 |
| 17. Lambertville City | 13,285,160 | 41,298,475 | 54,583,635 | 908,497 | | | | | 55,492,132 |
| 18. Lebanon Boro | 4,702,550 | 9,530,999 | 14,233,549 | 537,475 | | | | | 14,771,024 |
| 19. Lebanon Twp. | 62,198,480 | 93,993,099 | 156,191,579 | 1,257,207 | | | | | 157,448,786 |
| 20. Milford Boro | 8,436,466 | 33,794,100 | 42,230,566 | 740,912 | | | | | 42,971,478 |
| 21. Raritan Twp. | 70,289,600 | 164,246,500 | 234,536,100 | 3,543,100 | | | | | 238,079,200 |
| 22. Readington Twp. | 131,659,970 | 236,310,968 | 367,970,938 | 4,030,804 | | | | | 372,001,742 |
| 23. Stockton Boro | 5,101,600 | 12,005,000 | 17,106,600 | 143,430 | | | | | 17,250,030 |
| 24. Tewksbury Twp. | 59,622,600 | 120,625,800 | 180,248,200 | 1,601,438 | | | | | 181,849,638 |
| 25. Union Twp. | 17,121,135 | 35,435,743 | 52,556,878 | 510,487 | | | | | 53,067,365 |
| 26. West Amwell Twp. | 18,250,631 | 37,486,225 | 55,736,856 | 720,809 | | | | | 56,457,665 |
| Totals | \$724,391,304 | 1,497,749,794 | 2,222,141,098 | 40,603,622 | | \$1,000 | | \$1,000 | \$2,262,743,720 |

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|----------------------------|--|--|---|--|---|---|---|---|--|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| Deduct Overpayment | Add Underpayment | | | | | | | | |
| 1. Alexandria Twp. | \$2.10 | 116.85 | | \$ 11,637,482 | | \$ 83,981,715 | \$ 372,769.39 | | |
| 2. Bethlehem Twp. | 4.37 | 61.86 | 4,920 | | \$ 31,065,626 | 79,875,678 | 354,543.94 | | |
| 3. Bloomsbury Boro | 3.35 | 70.43 | 1,814 | | 5,833,228 | 18,644,508 | 82,757.32 | | |
| 4. Califon Boro | 2.40 | 114.80 | | 3,150,170 | | 25,899,669 | 114,960.79 | | |
| 5. Clinton Town | 2.84 | 107.68 | 1,725 | 2,472,170 | | 52,128,425 | 231,382.29 | | |
| 6. Clinton Twp. | 2.16 | 117.69 | 2,285 | 34,742,734 | | 228,510,360 | 1,014,288.27 | | |
| 7. Delaware Twp. | 2.54 | 92.05 | | | 12,247,935 | 116,410,642 | 516,711.58 | | |
| 8. East Amwell Twp. | 2.44 | 64.76 | 20,930 | 180 | 18,181,723 | 103,582,339 | 459,770.83 | | |
| 9. Flemington Boro | 3.14 | 63.56 | 724 | | 20,127,336 | 102,920,430 | 456,832.61 | | |
| 10. Franklin Twp. | 3.52 | 59.26 | 3,756 | | 37,104,019 | 97,110,885 | 431,045.80 | | |
| 11. Frenchtown Boro | 3.56 | 78.49 | | | 8,063,295 | 31,816,935 | 141,225.74 | | |
| 12. Glen Gardner Boro | 3.53 | 63.43 | 327 | | 5,111,805 | 13,735,189 | 60,966.34 | | |
| 13. Hampton Boro | 3.13 | 88.51 | 7,130 | | 2,820,924 | 22,911,258 | 101,696.13 | | |
| 14. High Bridge Boro | 4.24 | 63.79 | 12,686 | | 26,897,912 | 69,380,769 | 307,960.22 | | |
| 15. Holland Twp. | .82 | 76.00 | 13,420 | | 40,215,001 | 139,686,193 | 619,935.93 | | |
| 16. Kingwood Twp. | 4.53 | 54.17 | | | 37,446,435 | 79,961,885 | 354,926.59 | | |
| 17. Lambertville City | 3.01 | 78.20 | 9,191 | | 18,723,173 | 74,224,496 | 329,460.06 | | |
| 18. Lebanon Boro | 4.03 | 68.29 | 108 | | 7,002,408 | 21,773,540 | 96,646.15 | | |
| 19. Lebanon Twp. | 1.43 | 114.90 | 77 | 17,468,378 | | 139,980,485 | 621,330.97 | | |
| 20. Milford Boro | 2.26 | 96.60 | 1,779 | | 10,945,297 | 53,918,554 | 239,328.13 | | |
| 21. Raritan Twp. | 2.95 | 81.48 | 381 | | 65,988,429 | 304,068,010 | 1,349,665.79 | | |
| 22. Readington Twp. | 1.92 | 110.96 | 9,193 | 31,171,145 | | 340,839,790 | 1,512,884.59 | | |
| 23. Stockton Boro | 2.02 | 110.37 | | 1,353,959 | | 15,896,071 | 70,557.84 | | |
| 24. Tewksbury Twp. | 2.27 | 99.06 | | | 5,246,613 | 187,096,251 | 830,463.59 | | |
| 25. Union Twp. | 3.67 | 55.75 | 1,791 | | 43,988,556 | 97,057,712 | 430,809.78 | | |
| 26. West Amwell Twp. | 2.66 | 86.16 | | | 10,313,280 | 66,770,945 | 296,375.96 | | |
| Totals | | | \$92,237 | \$101,996,218 | \$407,322,995 | 2,566,162,734 | \$11,399,296.43 | | |

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|-----------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Alexandria Twp. | \$ 2,410.98 | ..... | \$ 370,358.41 | \$ 23,768.06 | ..... | \$ 932,248.00 | \$ 615,415.24 | ..... | ..... |
| 2. Bethlehem Twp. | 2,521.62 | ..... | 352,022.32 | 22,594.97 | ..... | 1,091,651.00 | 580,272.76 | ..... | ..... |
| 3. Bloomsbury Boro ..... | ..... | ..... | 82,757.32 | 5,307.80 | ..... | 286,866.00 | ..... | ..... | ..... |
| 4. Calfon Boro | 389.28 | ..... | 114,571.51 | 7,351.26 | ..... | 285,803.81 | 178,496.98 | ..... | ..... |
| 5. Clinton Town | 2,858.21 | ..... | 228,524.08 | 14,673.91 | ..... | 543,806.00 | 431,168.21 | ..... | ..... |
| 6. Clinton Twp. | 11,287.89 | ..... | 1,003,000.38 | 64,423.97 | ..... | 2,335,194.00 | 1,844,067.01 | ..... | ..... |
| 7. Delaware Twp. | 874.46 | ..... | 515,837.12 | 33,089.36 | ..... | 1,156,430.40 | 703,588.72 | ..... | ..... |
| 8. East Amwell Twp. | 1,118.53 | ..... | 458,652.10 | 29,423.19 | ..... | 951,270.50 | 609,234.34 | ..... | ..... |
| 9. Flemington Boro | 27,473.86 | ..... | 429,358.75 | ..... | ..... | 1,125,742.30 | 592,471.74 | ..... | ..... |
| 10. Franklin Twp. | 60.34 | ..... | 430,985.46 | 27,642.51 | ..... | 770,249.98 | 879,281.76 | ..... | ..... |
| 11. Frenchtown Boro | 44.66 | ..... | 141,181.08 | 9,055.36 | ..... | 385,838.61 | 227,309.22 | ..... | ..... |
| 12. Glen Gardner Boro | 105.23 | ..... | 60,861.11 | 3,904.07 | ..... | 102,329.00 | 92,139.57 | ..... | ..... |
| 13. Hampton Boro | 39.83 | ..... | 101,656.30 | 6,520.20 | ..... | 263,012.80 | 152,380.33 | ..... | ..... |
| 14. High Bridge Boro | 438.64 | ..... | 307,521.58 | 19,726.35 | ..... | 719,765.50 | 496,542.58 | ..... | ..... |
| 15. Holland Twp. | 730.85 | ..... | 619,205.08 | 39,717.98 | ..... | ..... | 149,726.38 | ..... | ..... |
| 16. Kingwood Twp. | 672.62 | ..... | 354,253.97 | 22,725.33 | ..... | 907,074.00 | 592,927.41 | ..... | ..... |
| 17. Lambertville City | 876.30 | ..... | 328,583.76 | ..... | ..... | 444,802.42 | 671,085.29 | ..... | ..... |
| 18. Lebanon Boro ..... | ..... | ..... | 96,646.15 | 6,198.59 | ..... | 264,866.00 | 179,734.68 | ..... | ..... |
| 19. Lebanon Twp. | 2,426.36 | ..... | 618,904.61 | 39,709.15 | ..... | 499,391.00 | 1,089,965.58 | ..... | ..... |
| 20. Milford Boro | 1,293.56 | ..... | 238,034.57 | ..... | ..... | 347,924.00 | 384,818.75 | ..... | ..... |
| 21. Raritan Twp. | 2,190.03 | ..... | 1,347,475.76 | 86,439.19 | ..... | 2,771,115.28 | 1,983,785.13 | ..... | ..... |
| 22. Readington Twp. | 140.95 | ..... | 1,512,743.64 | 97,011.04 | ..... | 3,107,081.00 | 1,650,953.06 | ..... | ..... |
| 23. Stockton Boro | 15.19 | ..... | 70,542.65 | 4,524.48 | ..... | 89,616.00 | 156,610.63 | ..... | ..... |
| 24. Tewksbury Twp. | 9,013.97 | ..... | 821,449.62 | 52,738.63 | ..... | 1,611,132.00 | 1,536,283.28 | ..... | ..... |
| 25. Union Twp. | 3,214.81 | ..... | 427,594.97 | 27,451.80 | ..... | 771,973.00 | 821,612.29 | ..... | ..... |
| 26. West Amwell Twp. | 98.26 | ..... | 296,277.70 | 19,003.00 | ..... | 559,786.00 | 818,261.58 | ..... | ..... |
| Totals | \$70,296.43 | ..... | \$11,329,000.00 | \$663,000.00 | ..... | \$22,324,968.60 | \$17,238,132.52 | ..... | ..... |

(1) Includes 226,500 PURSUANT TO NJSA 55:14J-30(B)
 (2) HOLLAND TOWNSHIP—APPROPRIATED \$1,539,219.00 TO LOCAL SCHOOL LEVY FROM SURPLUS.
 (3) HOLLAND TOWNSHIP—APPROPRIATED \$755,000.00 TO DVRHS LEVY FROM SURPLUS.
 (4) LEBANON TOWNSHIP—APPROPRIATED \$868,000.00 TO LOCAL SCHOOL LEVY FROM SURPLUS.
 (5) MILFORD BOROUGH—APPROPRIATED \$100,000.00 TO LOCAL SCHOOL LEVY FROM SURPLUS.

Abstract of Rates and Exemptions in the County of Hunterdon, for the Year 1961 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|----------------------------|-----------------------------------|--|------------------------------------|---|---|--|---|--|-------------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 1. Alexandria Twp. | \$ 62,663.44 | \$ 2,004,453.15 | \$ 9,749,000 | \$185,000.00 | \$ 272,741.06 | \$ 149,510.85 | \$ 607,251.91 | \$ 11,800.00 | \$ 9,200.00 |
| 2. Bethlehem Twp. | 85,407.63 | 2,131,948.68 | 899,700 | 375,000.00 | 216,258.23 | 125,000.00 | 716,258.23 | 7,600.00 | 8,450.00 |
| 3. Bloomsbury Boro | 53,390.01 | 428,321.13 | 1,492,700 | 25,000.00 | 56,119.90 | 18,000.00 | 99,119.90 | 5,600.00 | 3,400.00 |
| 4. Calton Boro | 108,667.22 | 694,890.78 | 2,198,800 | ..... | 120,513.74 | 23,000.00 | 143,513.74 | 7,400.00 | 3,900.00 |
| 5. Clinton Town | 330,194.35 | 1,548,366.55 | 10,292,536 | 49,718.00 | 212,559.88 | 60,194.00 | 322,471.88 | 6,200.00 | 6,700.00 |
| 6. Clinton Twp. | 437,102.46 | 5,683,787.82 | 62,673,248 | 300,000.00 | 981,152.08 | 250,000.00 | 1,531,152.08 | 21,800.00 | 24,750.00 |
| 7. Delaware Twp. | 233,963.73 | 2,642,909.33 | 3,752,400 | 245,000.00 | 180,000.00 | 351,449.55 | 776,449.55 | 18,400.00 | 11,800.00 |
| 8. East Amwell Twp. | 34,366.63 | 2,082,946.76 | 2,564,400 | 370,000.00 | 374,702.22 | 130,000.00 | 874,702.22 | 12,000.00 | 12,000.00 |
| 9. Flemington Boro | 445,498.85 | 2,593,071.64 | 14,021,500 | 230,000.00 | 660,967.31 | 130,000.00 | 1,020,967.31 | 16,800.00 | 7,500.00 |
| 10. Franklin Twp. | 765.99 | 2,108,925.70 | 2,600,700 | 100,000.00 | 300,255.37 | 112,000.00 | 512,255.37 | 11,400.00 | 9,050.00 |
| 11. Frenchtown Boro | 82,113.74 | 845,498.01 | 1,807,900 | 85,000.00 | 158,684.32 | 50,000.00 | 293,684.32 | 9,600.00 | 4,200.00 |
| 12. Glen Gardner Boro | 45,081.00 | 304,314.75 | 434,850 | 29,000.00 | 95,523.86 | 32,000.00 | 156,523.86 | 4,200.00 | 2,250.00 |
| 13. Hampton Boro | 105,014.64 | 628,584.27 | 1,153,200 | 49,000.00 | 121,822.07 | 38,500.00 | 209,322.07 | 4,800.00 | 3,350.00 |
| 14. High Bridge Boro | 254,963.88 | 1,798,519.89 | 4,320,800 | 110,000.00 | 309,130.08 | 70,000.00 | 489,130.08 | 17,600.00 | 11,450.00 |
| 15. Holland Twp. .... | ..... | 808,649.44 | 5,793,540 | 540,000.00 | 3,463,589.38 | 13,114.10 | 4,016,703.48 | 24,269.00 | 19,450.00 |
| 16. Kingwood Twp. | 47,027.77 | 1,924,008.48 | 2,271,250 | 150,000.00 | 311,733.40 | 175,000.00 | 636,733.40 | 15,200.00 | 8,150.00 |
| 17. Lambertville City | 223,511.84 | 1,667,983.31 | 8,545,900 | 76,000.00 | 475,020.01 | 160,000.00 | 711,020.01 | 41,400.00 | 12,100.00 |
| 18. Lebanon Boro | 46,980.76 | 594,426.18 | 1,070,900 | 26,000.00 | 91,998.05 | 22,000.00 | 139,998.05 | 4,400.00 | 2,550.00 |
| 19. Lebanon Twp. .... | ..... | 2,247,970.34 | 60,670,650 | 1,173,000.00 | 1,394,214.46 | 130,065.54 | 2,697,280.00 | 26,600.00 | 14,900.00 |
| 20. Milford Boro .... | ..... | 970,777.32 | 4,447,750 | 330,000.00 | 418,755.34 | 19,913.85 | 768,669.19 | 12,000.00 | 4,350.00 |
| 21. Raritan Twp. | 832,131.96 | 7,020,947.32 | 61,213,400 | 300,000.00 | 1,337,043.91 | 290,000.00 | 1,927,043.91 | 27,000.00 | 29,800.00 |
| 22. Readington Twp. | 757,926.61 | 7,125,715.35 | 17,930,700 | 201,641.00 | 1,419,449.88 | 290,000.00 | 1,911,090.88 | 31,000.00 | 36,800.00 |
| 23. Stockton Boro | 25,694.38 | 346,988.14 | 1,514,000 | 40,000.00 | 47,351.62 | 25,000.00 | 112,351.62 | 5,600.00 | 2,850.00 |
| 24. Tewksbury Twp. | 89,492.26 | 4,111,095.79 | 8,044,200 | 310,000.00 | 657,908.42 | 150,000.00 | 1,117,908.42 | 8,200.00 | 14,050.00 |
| 25. Union Twp. .... | ..... | 2,048,631.86 | 26,260,900 | 243,871.80 | 343,846.87 | 90,000.00 | 677,718.67 | 10,400.00 | 9,900.00 |
| 26. West Amwell Twp. | 6,331.93 | 1,499,660.19 | 6,120,400 | 220,000.00 | 305,217.65 | 100,000.00 | 625,217.65 | 12,200.00 | 9,250.00 |
| Totals | \$4,308,291.08 | \$55,863,392.18 | \$321,845,324 | \$5,763,230.80 | \$14,498,008.66 | \$2,833,298.34 | \$23,094,537.80 | \$373,469.00 | \$282,150.00 |

Total County Budget \$15,310,478.00
 Total Amount of Miscellaneous Revenue (including Surplus Revenues
 Appropriated) for the support of the County Budget \$ 3,981,478.00
 Amount to be Raised by Taxation (12A III) \$11,329,000.00
 **Adjustments (Net Total 12A IIB) \$ 70,296.43
 Total County Taxes Apportioned (12A I) \$11,399,296.43
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes
44386971

County Library Tax Levy (12B (a)) \$ 663,000.00
 **Adjustments \$ 2,335.75
 Rate per \$100 to be applied to Col. 11 (less Flemington, Milford and
 Lambertville) for apportionment of County Library Taxes02846844
 County Percentage Level of Taxable Value of Real Property 100%
 **Net overpayments are added to the Net Taxes apportioned and Net
 Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|-------------------------------|----------------------------|--|---|--|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. East Windsor Twp. | \$ 67,867,520. | \$ 199,707,900. | \$ 267,575,420. | \$ 2,486,079. | ..... | ..... | ..... | ..... | \$ 270,061,499. |
| 2. Ewing Twp. | 35,096,288. | 180,678,775. | 215,775,063. | 4,221,367. | ..... | *150,010. | ..... | 150,010. | \$219,846,420. |
| 3. Hamilton Twp. | 256,187,050. | 831,135,150. | 1,087,322,200. | 27,682,163. | ..... | ..... | ..... | ..... | 1,115,004,363. |
| 4. Hightstown Boro | 11,552,500. | 31,063,800. | 42,616,300. | 2,196,827. | ..... | ..... | ..... | ..... | 44,813,127. |
| 5. Hopewell Boro | 5,601,780. | 21,671,729. | 27,273,509. | 817,403. | ..... | ..... | ..... | ..... | 28,090,912. |
| 6. Hopewell Twp. | 90,509,700. | 198,247,100. | 288,756,800. | 2,416,471. | ..... | *52,800. | ..... | 52,800. | 291,120,471. |
| 7. Lawrence Twp. | 97,829,450. | 307,292,850. | 405,122,300. | 3,495,600. | ..... | ..... | ..... | ..... | 408,617,900. |
| 8. Pennington Boro | 6,963,875. | 23,095,560. | 30,059,435. | 759,405. | ..... | ..... | ..... | ..... | 30,818,840. |
| 9. †Princeton Boro | 102,418,800. | 247,212,400. | 349,631,200. | 6,620,442. | ..... | ..... | ..... | ..... | 356,251,642. |
| 10. †Princeton Township | 226,653,850. | 410,932,110. | 637,585,960. | 3,020,439. | ..... | ..... | ..... | ..... | 640,606,399. |
| 11. Trenton City | 66,048,220. | 245,750,340. | 311,798,560. | 20,866,340. | ..... | *1,332,850. | ..... | 1,332,850. | 331,132,050. |
| 12. Washington Twp. | 18,305,150. | 35,387,550. | 53,692,700. | 961,639. | ..... | ..... | ..... | ..... | 54,654,339. |
| 13. West Windsor Twp. | 32,789,845. | 103,347,940. | 136,137,785. | 4,055,683. | 62,800. | ..... | ..... | 62,800. | 140,130,668. |
| Totals | \$1,017,824,028. | \$2,835,523,204. | \$3,853,347,232. | \$79,399,858. | \$62,800. | \$1,535,660. | ..... | \$1,598,460. | \$3,931,148,630. |

†Revalued Districts

*Includes Deductions Under N.J.S.A.
 Ewing Twp. C— 9,270 (54.4-3.113)
 H—140,740 (54.4-3.72)
 Trenton C—1,118,640 (54.4-3.121)
 Hopewell Twp. B— 52,800 (54.4-3.113)
 H—214,210 (54.4-3.72)

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|----------------------------|--|--|--|---|---|---|--|---|-------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | Deduct Overpayment | Add Underpayment | | | | |
| 1. East Windsor Twp. | 4.57 | 71.70 | \$ 28. | ..... | \$ 113,892,784. | \$ 383,954,311. | \$ 3,375,472.58 | ..... | ..... |
| 2. Ewing Twp. | 8.60 | 34.50 | 173,248. | *284,802. | 453,027,562. | 672,762,428. | 5,914,482.70 | ..... | ..... |
| 3. Hamilton Twp. | 3.61 | 80.22 | 210,302. | ..... | 304,225,570. | 1,419,440,235. | 12,478,780.55 | ..... | ..... |
| 4. Hightstown Boro. | 5.92 | 57.84 | 16,545. | ..... | 33,538,607. | 78,368,279. | 688,962.13 | ..... | ..... |
| 5. Hopewell Boro. | 4.37 | 58.83 | 24,428. | ..... | 20,318,182. | 48,433,522. | 425,795.52 | ..... | ..... |
| 6. Hopewell Twp. | 3.26 | 77.19 | 2,428. | *15,603. | 96,333,436. | 387,440,732. | 3,406,122.88 | ..... | ..... |
| 7. Lawrence Twp. | 4.00 | 64.46 | 14,278. | ..... | 247,343,841. | 655,976,019. | 5,766,907.67 | ..... | ..... |
| 8. Pennington Boro. | 4.97 | 51.24 | 1,328. | ..... | 29,456,450. | 60,276,618. | 529,912.19 | ..... | ..... |
| 9. Princeton Boro. | 2.25 | 108.77 | 64,931. | 20,954,367. | ..... | 335,362,206. | 2,948,282.90 | ..... | ..... |
| 10. Princeton Twp. | 2.08 | 110.89 | 17,527. | 55,240,830. | ..... | 585,383,096. | 5,146,301.34 | ..... | ..... |
| 11. Trenton City. | 11.18 | 52.97 | 1,698,866. | *1,183,386. | 346,797,537. | 678,445,067. | 5,964,440.69 | ..... | ..... |
| 12. Washington Twp. | 3.64 | 61.88 | 6,224. | ..... | 35,738,694. | 90,399,257. | 794,730.53 | ..... | ..... |
| 13. West Windsor Twp. | 6.20 | 43.93 | 505,151. | *80,155. | 183,140,791. | 323,696,455. | 2,845,725.32 | ..... | ..... |
| Totals | ..... | ..... | \$2,735,284. | \$77,759,143. | \$1,863,813,454. | \$5,719,938,225. | \$50,285,917.00 | ..... | ..... |

*Includes amounts to Equalize Col. 5d

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|----------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30. L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. East Windsor Twp. | \$316,576.37 | ..... | \$ 3,058,896.21 | \$ 153,847.36 | ..... | 11,195,719.50 | \$ 6,808,213.20 | ..... | ..... |
| 2. Ewing Twp. | 155,970.28 | ..... | 5,758,512.42 | 287,488.45 | ..... | 23,185,615.63 | ..... | ..... | ..... |
| 3. Hamilton Twp. | 49,674.09 | ..... | 12,429,106.46 | ..... | ..... | ..... | ..... | ..... | ..... |
| 4. Hightstown Boro ..... | ..... | ..... | 688,962.13 | 34,311.38 | ..... | ..... | 1,356,528.20 | ..... | ..... |
| 5. Hopewell Boro ..... | ..... | ..... | 425,795.52 | ..... | ..... | ..... | 643,769.64 | ..... | ..... |
| 6. Hopewell Twp. | 9,981.89 | ..... | 3,396,140.99 | 169,211.89 | ..... | ..... | 5,192,051.70 | ..... | ..... |
| 7. Lawrence Twp. | 134,999.08 | ..... | 5,631,908.59 | 281,032.87 | ..... | 8,204,948.00 | ..... | ..... | ..... |
| 8. Pennington Boro | 567.32 | ..... | 529,344.87 | ..... | ..... | ..... | 817,087.66 | ..... | ..... |
| 9. Princeton Boro | 8,533.91 | ..... | 2,939,748.99 | ..... | ..... | ..... | 3,408,128.06 | ..... | ..... |
| 10. Princeton Twp. | 889.59 | ..... | 5,145,411.75 | ..... | ..... | ..... | 6,246,344.94 | ..... | ..... |
| 11. Trenton City | 157,212.82 | ..... | 5,807,227.87 | ..... | ..... | 12,254,558.50 | ..... | 63,993.30 | ..... |
| 12. Washington Twp. | 5,401.81 | ..... | 789,328.72 | 39,329.01 | ..... | 1,157,925.67 | ..... | ..... | ..... |
| 13. West Windsor Twp. | 391.26 | ..... | 2,845,334.06 | 141,704.04 | ..... | ..... | 4,646,830.12 | ..... | ..... |
| Totals | \$840,198.42 | ..... | \$49,445,718.58 | \$1,106,925.00 | ..... | \$55,998,767.30 | \$29,118,953.52 | \$63,993.30 | ..... |

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|----------------------------|-----------------------------------|---|------------------------------------|---|---|--|---|--|-------------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. All I + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 1. East Windsor Twp. | \$ 2,312,000.00 | \$ 12,332,956.77 | \$ 29,271,500. | \$ 500,000.00 | \$ 2,147,447.00 | \$ 400,000.00 | \$ 3,047,447.00 | \$ 12,800. | \$ 31,530. |
| 2. Ewing Twp. | 1,668,236.17 | 18,909,956.54 | 127,967,450. | 43,500.00 | 6,899,296.24 | 520,000.00 | 7,462,796.24 | 170,600. | 160,860. |
| 3. Hamilton Twp. | 4,619,140.00 | 40,233,862.09 | 133,035,420. | 1,436,000.00 | 16,454,840.16 | 1,101,699.64 | 18,992,539.80 | 492,400. | 419,470. |
| 4. Hightstown Boro | 574,478.00 | 2,654,279.71 | 22,466,638. | 125,000.00 | 441,033.00 | 93,000.00 | 659,033.00 | 18,800. | 12,050. |
| 5. Hopewell Boro | 156,466.38 | 1,226,031.54 | 3,693,300. | 110,718.50 | 189,541.46 | 20,000.00 | 320,259.96 | 11,200. | 5,300. |
| 6. Hopewell Twp. | 727,434.58 | 9,484,839.16 | 23,043,100. | 350,000.00 | 1,782,666.94 | 325,000.00 | 2,457,666.94 | 34,200. | 47,710. |
| 7. Lawrence Twp. | 2,240,502.94 | 16,358,392.40 | 95,616,600. | 400,000.00 | 4,667,322.53 | 535,000.00 | 5,602,322.53 | 83,800. | 68,940. |
| 8. Pennington Boro | 184,003.67 | 1,530,436.20 | 5,945,000. | 116,800.00 | 319,151.23 | 40,000.00 | 475,951.23 | 7,800. | 8,060. |
| 9. Princeton Boro | 1,654,342.49 | 8,002,219.54 | 252,610,290. | 179,000.00 | 3,181,080.09 | 280,000.00 | 3,640,080.09 | 22,600. | 14,630. |
| 10. Princeton Twp. | 1,950,336.00 | 13,342,092.69 | 163,839,790. | 550,000.00 | 2,908,435.00 | 520,559.00 | 3,978,994.00 | 25,800. | 35,150. |
| 11. Trenton City | 18,891,859.01 | 37,017,638.68 | 336,193,540. | 796,000.00 | 28,262,482.42 | 2,800,000.00 | 31,858,482.42 | 703,800. | 202,765. |
| 12. Washington Twp. .... | ..... | 1,986,583.40 | 4,303,840. | 220,000.00 | 1,101,609.00 | 137,687.00 | 1,459,296.00 | 10,800. | 12,710. |
| 13. West Windsor Twp. | 1,046,908.00 | 8,680,776.22 | 15,105,450. | 471,672.79 | 2,219,314.35 | 350,000.00 | 3,040,987.14 | 18,000. | 27,630. |
| Totals | \$36,025,707.24 | \$171,760,064.94 | \$1,213,091,918. | \$5,298,691.29 | \$70,574,219.42 | \$7,122,945.64 | \$82,995,856.35 | \$1,612,600. | \$1,046,805. |

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$19,455,718.58
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$ 879133917

Net County Taxes Apportioned (12 A III) \$49,445,718.58
 ‡Adjustments (Net Total 12 A IIb) + 840,198.42
 Total County Taxes Apportioned \$50,285,917.00
 (Including Adjustments—Total 12 A I)

County Library Budget \$1,106,925.00
 Total Adjustments 28,172.00
 \$1,135,097.00

County Library Apportioned Rate\$.043782230

*East Windsor-Hightstown Regional School District

**Hopewell Valley Regional School District

***Princeton Regional School District

****West Windsor-Plainsboro (Middlesex Co.)

Regional School District

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|---------------------------------|----------------------------|--|---|--|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Carteret Boro | \$ 93,397,600 | \$ 241,242,200 | \$ 334,639,800 | \$ 3,628,876 | ..... | ..... | ..... | ..... | \$ 338,268,676 |
| 2. Cranbury Twp. | 21,059,300 | 72,756,700 | 93,816,000 | 1,103,682 | ..... | ..... | ..... | ..... | 94,919,682 |
| 3. Dunellen Boro | 29,142,600 | 64,590,300 | 93,732,900 | 2,818,309 | ..... | ..... | ..... | ..... | 96,551,209 |
| 4. East Brunswick Twp. | 179,959,400 | 427,057,200 | 607,016,600 | 7,414,804 | ..... | ..... | ..... | ..... | 614,431,204 |
| 5. Edison Twp. | 300,162,500 | 824,762,900 | 1,124,925,400 | 11,410,488 | ..... | ..... | ..... | ..... | 1,136,335,888 |
| 6. Helmetta Boro | 2,403,400 | 10,685,500 | 13,088,900 | 138,000 | ..... | ..... | ..... | ..... | 13,226,900 |
| 7. Highland Park Boro | 59,027,900 | 132,600,200 | 191,628,100 | 1,674,395 | ..... | ..... | ..... | ..... | 193,302,495 |
| 8. Jamesburg Boro | 12,007,900 | 34,443,400 | 46,451,300 | 1,409,982 | ..... | ..... | ..... | ..... | 47,861,282 |
| 9. Metuchen Boro | 62,358,600 | 131,338,300 | 193,696,900 | 6,258,445 | ..... | ..... | ..... | ..... | 199,955,345 |
| 10. Middlesex Boro | 67,777,100 | 129,287,200 | 197,064,300 | 1,576,800 | ..... | ..... | ..... | ..... | 198,641,100 |
| 11. Milltown Boro | 47,791,200 | 98,650,100 | 146,441,300 | 611,567 | ..... | ..... | ..... | ..... | 147,052,867 |
| 12. Monroe Twp. | 57,677,500 | 205,071,700 | 262,749,200 | 3,302,310 | ..... | ..... | ..... | ..... | 266,051,510 |
| 13. New Brunswick City | 92,007,700 | 279,378,200 | 371,385,900 | 51,995,942 | ..... | ..... | ..... | ..... | 423,381,842 |
| 14. North Brunswick Twp. | 102,432,400 | 258,660,100 | 361,092,500 | 3,507,400 | ..... | ..... | ..... | ..... | 364,599,900 |
| 15. Old Bridge Twp. | 206,080,400 | 472,342,000 | 678,422,400 | 6,138,200 | ..... | ..... | ..... | ..... | 684,560,600 |
| 16. Perth Amboy City* | 86,206,400 | 234,911,200 | 321,117,600 | 5,430,329 | ..... | ..... | ..... | ..... | 326,547,929 |
| 17. Piscataway Township | 202,992,400 | 524,731,400 | 727,723,800 | 21,619,422 | ..... | ..... | ..... | ..... | 749,343,222 |
| 18. Plainsboro Township* | 31,573,800 | 112,335,800 | 143,909,600 | 2,541,239 | ..... | ..... | ..... | ..... | 146,450,839 |
| 19. Sayreville Borough* | 176,730,100 | 502,391,700 | 679,121,800 | 5,645,204 | ..... | ..... | ..... | ..... | 684,767,004 |
| 20. South Amboy City | 29,141,200 | 69,932,900 | 99,074,100 | 1,392,005 | ..... | ..... | ..... | ..... | 100,466,105 |
| 21. South Brunswick Twp. | 95,982,600 | 242,526,000 | 338,508,600 | 6,747,100 | ..... | ..... | ..... | ..... | 345,255,700 |
| 22. South Plainfield Boro | 164,378,200 | 380,464,900 | 544,843,100 | 5,642,100 | ..... | ..... | ..... | ..... | 550,485,200 |
| 23. South River Boro | 40,771,000 | 121,659,600 | 162,430,600 | 1,101,800 | ..... | ..... | ..... | ..... | 163,532,400 |
| 24. Spotswood Boro | 24,312,800 | 62,506,000 | 86,818,800 | 1,504,800 | ..... | ..... | ..... | ..... | 88,323,600 |
| 25. Woodbridge Twp. | 366,988,500 | 827,750,800 | 1,194,739,300 | 13,156,085 | ..... | ..... | ..... | ..... | 1,207,895,385 |
| Totals | \$2,552,362,500 | \$6,462,076,300 | \$9,014,438,800 | \$167,769,084 | ..... | ..... | ..... | ..... | \$9,182,207,884 |

*Excludes partial exemptions

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|---------------------------------|--|--|---|--|---|---|---|---|-------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | Deduct Overpayment | Add Underpayment | | | | |
| 1. Carteret Boro | \$3.31 | \$17.88 | \$ 33,355 | ..... | *\$ 129,112,862 | \$ 467,414,893 | \$ 2,485,222.07 | ..... | ..... |
| 2. Cranbury Twp. | 2.38 | 68.00 | 942 | ..... | 52,087,271 | 147,007,895 | 781,630.88 | ..... | ..... |
| 3. Dunellen Boro | 3.76 | 73.65 | 89,654 | ..... | 40,743,859 | 137,384,722 | 730,464.85 | ..... | ..... |
| 4. East Brunswick Twp. | 4.66 | 55.75 | 850 | ..... | 503,417,188 | 1,117,849,242 | 5,943,555.49 | ..... | ..... |
| 5. Edison Twp. | 3.99 | 49.85 | 640,534 | ..... | *1,196,752,536 | 2,333,728,958 | 12,408,339.30 | ..... | ..... |
| 6. Helmetta Boro | 4.36 | 69.60 | ..... | ..... | 8,019,848 | 21,246,748 | 112,963.89 | ..... | ..... |
| 7. Highland Park Boro | 4.08 | 78.42 | 3,770 | ..... | 56,572,608 | 249,878,873 | 1,328,591.75 | ..... | ..... |
| 8. Jamesburg Boro | 3.59 | 73.40 | 9,871 | ..... | 18,018,214 | 65,889,367 | 350,326.91 | ..... | ..... |
| 9. Metuchen Boro | 5.00 | 56.84 | 539,231 | ..... | *158,362,934 | 358,857,510 | 1,908,026.81 | ..... | ..... |
| 10. Middlesex Boro | 4.03 | 60.54 | 9,582 | ..... | 138,144,187 | 336,794,869 | 1,790,720.63 | ..... | ..... |
| 11. Milltown Boro | 2.58 | 83.07 | 6,378 | ..... | 34,327,506 | 181,386,751 | 964,421.88 | ..... | ..... |
| 12. Monroe Twp | 3.51 | 56.24 | 1,125 | ..... | 212,323,298 | 478,375,933 | 2,543,501.48 | ..... | ..... |
| 13. New Brunswick City | 3.77 | 87.76 | 758,439 | ..... | **88,852,923 | 512,993,204 | 2,727,560.13 | ..... | ..... |
| 14. North Brunswick Twp. | 4.32 | 48.51 | 262,008 | ..... | 430,520,415 | 795,382,323 | 4,229,011.78 | ..... | ..... |
| 15. Old Bridge Twp. | 3.78 | 75.15 | 83,448 | ..... | 233,781,078 | 918,425,126 | 4,883,225.44 | ..... | ..... |
| 16. Perth Amboy City | 4.80 | 54.87 | 610,311 | ..... | **331,797,172 | 658,955,412 | 3,503,635.35 | ..... | ..... |
| 17. Piscataway Twp. | 3.50 | 64.32 | 12,208 | ..... | 438,022,142 | 1,187,377,572 | 6,313,234.84 | ..... | ..... |
| 18. Plainsboro Twp. | 2.21 | 72.56 | 4,021 | ..... | 58,875,249 | 205,330,109 | 1,091,727.76 | ..... | ..... |
| 19. Sayreville Boro | 2.29 | 79.05 | 95,128 | ..... | 252,151,790 | 937,013,922 | 4,982,061.32 | ..... | ..... |
| 20. South Amboy City | 2.99 | 71.10 | 1,981,815 | ..... | *42,988,802 | 145,436,522 | 773,275.95 | ..... | ..... |
| 21. South Brunswick Twp. | 4.11 | 58.11 | 482,998 | ..... | 268,034,503 | 613,773,201 | 3,263,403.34 | ..... | ..... |
| 22. South Plainfield Boro | 2.85 | 76.90 | 328,418 | ..... | 187,133,904 | 737,947,522 | 3,923,633.24 | ..... | ..... |
| 23. South River Boro | 4.34 | 66.58 | 1,895 | ..... | 85,647,951 | 249,182,046 | 1,324,886.75 | ..... | ..... |
| 24. Spotswood Boro | 4.57 | 64.01 | 195,367 | ..... | 55,949,518 | 144,468,485 | 768,128.94 | ..... | ..... |
| 25. Woodbridge Twp. | 4.16 | 49.89 | 2,905,299 | ..... | 1,311,730,285 | 2,522,530,869 | 13,412,192.03 | ..... | ..... |
| Totals ..... | ..... | ..... | \$9,056,247 | ..... | \$6,333,368,043 | \$15,524,632,174 | \$82,543,742.81 | ..... | ..... |

*NJSA 55:14J-30(b)

| | |
|------------------------|------------------|
| Carteret Boro | 2,188,088 |
| Edison Twp | 3,426,000 |
| Metuchen Boro | 1,167,465 |
| Perth Amboy City | 602,143 |
| South Amboy City | 60,311 |
| | 7,442,005 |

*Includes aggregate true value of Real Property pursuant to N.J.S.A. 55:14J-30(b)
 **Excludes Equalized Value of Tax Abated Property pursuant to N.J.S.A. 54:4-3.104

| | |
|-----------------------|-------------------|
| **New Brunswick | 3,675,200 |
| **Perth Amboy | 6,800,000 |
| | 10,275,200 |

(**)adjustment will be made in 1982

Abstract of Ratables and Exemptions In the County of Middlesex, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Carteret Boro | \$ 34,014.15 | ..... | \$2,451,207.92 | ..... | ..... | \$5,925,021.30 | ..... | ..... |  |
| 2. Cranbury Twp. | 826.86 | ..... | 780,804.02 | ..... | ..... | 1,134,637.00 | ..... | ..... |  |
| 3. Dunellen Boro | 152.97 | ..... | 730,311.88 | ..... | ..... | 2,348,357.95 | ..... | ..... |  |
| 4. East Brunswick Twp. | 14,984.69 | ..... | 5,928,570.80 | ..... | ..... | 16,561,661.50 | ..... | ..... |  |
| 5. Edison Twp. | 245,090.10 | ..... | 12,163,249.20 | ..... | ..... | 29,616,258.00 | ..... | 2,412,490.00 | |
| 6. Helmetta Boro ..... | ..... | \$ 7,731.83 | 112,963.89 | ..... | ..... | 359,396.00 | ..... | ..... |  |
| 7. Highland Park Boro ..... | ..... | 59.94 | 1,336,323.58 | ..... | ..... | 5,006,530.13 | ..... | ..... |  |
| 8. Jamesburg Boro ..... | ..... | ..... | 350,386.85 | ..... | ..... | 1,018,909.92 | ..... | ..... |  |
| 9. Metuchen Boro | 12,919.05 | ..... | 1,895,107.76 | ..... | ..... | 5,557,538.32 | ..... | ..... |  |
| 10. Middlesex Boro | 21,933.14 | ..... | 1,768,787.49 | ..... | ..... | 4,589,264.75 | ..... | ..... |  |
| 11. Milltown Boro | 1,905.15 | ..... | 962,516.73 | ..... | ..... | 2,538,413.00 | ..... | ..... |  |
| 12. Monroe Twp. | 15,224.67 | ..... | 2,528,276.81 | ..... | ..... | 5,752,196.50 | ..... | ..... |  |
| 13. New Brunswick City | 30,161.26 | 12,593.48 | 2,697,398.87 | ..... | ..... | 8,536,904.00 | ..... | 165,996.12 | |
| 14. North Brunswick Twp. .... | ..... | ..... | 4,241,605.26 | ..... | ..... | 10,084,449.00 | ..... | ..... |  |
| 15. Old Bridge Twp. | 88,181.02 | ..... | 4,795,044.42 | ..... | ..... | 16,101,661.12 | ..... | ..... |  |
| 16. Perth Amboy City | 139,899.33 | ..... | 3,363,736.02 | ..... | ..... | 6,811,067.00 | ..... | 294,078.50 | |
| 17. Piscataway Twp. | 62,260.91 | 3,482.07 | 6,250,973.93 | ..... | ..... | 16,896,831.00 | ..... | ..... |  |
| 18. Plainsboro Twp. .... | ..... | ..... | 1,095,209.83 | ..... | ..... | ..... | \$2,028,262.88 | ..... |  |
| 19. Sayreville Boro | 33,474.75 | ..... | 4,948,586.57 | ..... | ..... | 10,727,272.00 | ..... | ..... |  |
| 20. South Amboy City | 15,289.08 | ..... | 757,986.87 | ..... | ..... | 2,180,114.48 | ..... | 20,796.00 | |
| 21. South Brunswick Twp. .... | ..... | 13,670.45 | 3,277,073.79 | ..... | ..... | 10,583,567.36 | ..... | ..... |  |
| 22. South Plainfield Boro. | 90,534.08 | ..... | 3,833,099.16 | ..... | ..... | 9,951,605.00 | ..... | ..... |  |
| 23. South River Boro. | 1,642.05 | 3,379.21 | 1,323,244.70 | ..... | ..... | 3,705,149.89 | ..... | ..... |  |
| 24. Spotswood Boro. .... | ..... | ..... | 771,508.15 | ..... | ..... | *2,697,403.86 | ..... | ..... |  |
| 25. Woodbridge Twp. | 5,429.53 | ..... | 13,406,762.50 | ..... | ..... | 34,177,572.50 | ..... | ..... |  |
| Totals | \$813,922.79 | \$40,916.98 | \$81,770,737.00 | ..... | ..... | \$212,871,801.58 | \$2,028,262.88 | \$2,893,360.62 | |

*Spotswood Includes \$42,420 Added 1980-81 Budget

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 Total Amount of Exempt Property | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---------------------------------|--------------------------------|--|---------------------------------------|--|---|---|--|---|----------------------------|
| | Section C | Section D | | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1(a), b, c, d, + CII) | | | | | | | |
| 1. Carteret Boro | \$2,802,483.97 | \$11,178,713.19 | \$ 49,942,000 | \$ 370,000.00 | \$ 2,704,790.16 | \$ 390,000.00 | \$ 3,464,790.16 | \$ 142,200.00 | \$ 93,000.00 |
| 2. Cranbury Twp. | 340,598.00 | 2,256,039.02 | 7,356,700 | 136,661.00 | 593,645.00 | 50,000.00 | 780,306.00 | 8,000.00 | 6,400.00 |
| 3. Dunellen Boro | 549,469.29 | 3,628,139.12 | 9,169,200 | 55,000.00 | 689,381.07 | 117,000.00 | 861,381.07 | 48,200.00 | 27,550.00 |
| 4. East Brunswick Twp. | 6,137,749.97 | 28,628,002.27 | 82,854,000 | 579,403.95 | 4,780,599.51 | 612,000.00 | 5,972,003.46 | 79,400.00 | 156,000.00 |
| 5. Edison Twp. | 1,112,248.00 | 45,304,245.20 | 176,130,700 | 2,300,000.00 | 20,749,375.37 | 800,000.00 | 23,849,375.37 | 203,800.00 | 257,950.00 |
| 6. Helmetta Boro | 104,163.39 | 576,523.28 | 1,509,000 | 31,200.00 | 154,875.61 | 40,000.00 | 226,075.61 | 4,600.00 | 2,500.00 |
| 7. Highland Park Boro | 1,536,022.87 | 7,878,876.58 | 31,386,200 | 300,000.00 | 1,192,444.98 | 99,000.00 | 1,591,444.98 | 47,800.00 | 31,850.00 |
| 8. Jamesburg Boro | 345,055.90 | 1,714,352.67 | 6,674,400 | 110,000.00 | 429,611.68 | 80,000.00 | 619,611.68 | 21,400.00 | 11,100.00 |
| 9. Metuchen Boro | 2,542,315.89 | 9,994,961.97 | 29,499,100 | 100,000.00 | 1,605,691.77 | 170,000.00 | 1,875,691.77 | 60,600.00 | 62,750.00 |
| 10. Middlesex Boro | 1,634,192.27 | 8,002,244.51 | 18,056,500 | 570,000.00 | 1,650,014.73 | 258,000.00 | 2,478,014.73 | 61,000.00 | 62,850.00 |
| 11. Milltown Boro | 288,923.85 | 3,789,853.58 | 10,745,200 | 60,000.00 | 958,428.15 | 40,000.00 | 1,058,428.15 | 48,600.00 | 34,050.00 |
| 12. Monroe Twp. | 1,054,563.83 | 9,335,037.14 | 46,061,100 | 475,725.32 | 1,713,403.82 | 333,400.00 | 2,522,529.14 | 41,000.00 | 65,150.00 |
| 13. New Brunswick City | 4,555,801.92 | 15,956,100.91 | 258,386,300 | 776,469.85 | 10,236,882.27 | 573,000.00 | 11,586,352.12 | 171,000.00 | 48,450.00 |
| 14. North Brunswick Twp. | 1,406,993.00 | 15,733,407.26 | 36,847,300 | 995,000.00 | 3,666,368.00 | 588,000.00 | 5,249,368.00 | 92,800.00 | 63,500.00 |
| 15. Old Bridge Twp. | 4,923,903.00 | 25,820,608.54 | 101,044,200 | 87,000.00 | 5,319,582.50 | 755,000.00 | 6,161,252.89 | 171,600.00 | 180,650.00 |
| 16. Perth Amboy City | 5,189,951.08 | 15,658,832.60 | 101,286,200 | ..... | 7,139,844.97 | 400,000.00 | 7,539,844.97 | 229,800.00 | 69,900.00 |
| 17. Piscataway Twp. | 3,010,259.14 | 26,158,064.07 | 189,589,300 | 1,073,866.00 | 5,636,554.67 | 395,000.00 | 7,105,420.67 | 90,800.00 | 116,650.00 |
| 18. Plainsboro Twp. | 109,491.00 | 3,232,963.71 | 18,118,000 | 635,000.00 | 950,677.00 | 14,000.00 | 1,599,677.00 | 5,200.00 | 3,500.00 |
| 19. Sayreville Boro ..... | ..... | 15,675,858.57 | 209,983,100 | 3,000,000.00 | 8,377,662.25 | 240,000.00 | 11,617,662.25 | 126,400.00 | 157,800.00 |
| 20. South Amboy City | 40,014.92 | 2,998,912.27 | 25,326,700 | ..... | 3,894,552.89 | 166,700.00 | 4,061,252.89 | 83,800.00 | 30,900.00 |
| 21. South Brunswick Twp. | 310,000.00 | 14,170,641.15 | 47,455,600 | 988,800.00 | 5,022,134.00 | 368,000.00 | 6,378,934.00 | 42,800.00 | 54,600.00 |
| 22. South Plainfield Boro | 1,865,462.86 | 15,650,167.02 | 59,013,400 | 1,150,000.00 | 3,092,531.91 | 350,000.00 | 4,592,531.91 | 89,000.00 | 107,300.00 |
| 23. South River Boro | 2,052,667.61 | 7,081,062.20 | 22,174,200 | 350,000.00 | 873,762.51 | 135,000.00 | 1,358,762.51 | 140,600.00 | 56,100.00 |
| 24. Spotswood Boro | 561,983.50 | 4,030,895.51 | 7,818,300 | 310,000.00 | 883,114.58 | 100,000.00 | 1,293,114.58 | 20,800.00 | 36,200.00 |
| 25. Woodbridge Twp. | 2,627,320.40 | 50,211,655.40 | 194,604,800 | 2,313,500.00 | 22,867,820.71 | 1,294,847.00 | 26,476,167.71 | 476,800.00 | 419,800.00 |
| Totals | \$45,101,635.66 | \$344,665,797.74 | \$1,741,031,500 | \$16,767,626.12 | \$115,183,750.11 | \$8,368,947.00 | \$140,320,323.23 | \$2,507,800.00 | \$2,156,500.00 |

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$42,749,113.00
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$ 531896

Net County Taxes Apportioned (12 A III) \$81,770,737.00
 ± Adjustments (Net Total 12 A IIb) ± 773,005.81
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$82,543,742.81
 ± Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions In the County of Monmouth, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|----------------------------------|----------------------------|--|---|--|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Aberdeen Twp. | \$ 34,148,750 | \$ 104,574,629 | \$ 138,723,379 | \$ 1,021,838 | | | | | \$ 139,745,217 |
| 2. Allenhurst Boro | 5,040,575 | 10,603,450 | 15,644,025 | 214,268 | | | | | 15,858,291 |
| 3. Allentown Boro | 3,780,000 | *17,923,000 | 21,703,000 | 564,375 | | | | | 22,267,375 |
| 4. Asbury Park City | 24,452,840 | 101,596,710 | 126,049,550 | 11,517,566 | | | | | 137,567,116 |
| 5. Atlantic Highlands Boro | 21,246,800 | 46,626,900 | 67,873,700 | 1,276,752 | | | | | 69,152,452 |
| 6. Avon-By-The-Sea Boro | 10,139,225 | 15,175,325 | 25,314,550 | 147,548 | | | | | 25,462,098 |
| 7. Belmar Boro | 20,196,800 | 45,699,600 | 65,896,400 | 601,636 | | | | | 66,498,036 |
| 8. Bradley Beach Boro | 7,854,637 | 25,278,717 | 33,133,354 | 332,801 | | | | | 33,465,955 |
| 9. Brielle Boro | 26,815,900 | 43,861,500 | 70,677,400 | 368,472 | | | | | 71,045,872 |
| 10. Colts Neck Twp. | 98,994,300 | 158,796,700 | 257,791,000 | 2,505,620 | | | | | 260,296,620 |
| 11. Deal Boro | 21,664,220 | 33,339,020 | 55,003,240 | 340,750 | | | | | 55,343,990 |
| 12. Eatontown Boro | 68,849,800 | 160,073,600 | 228,923,400 | 4,964,726 | | | | | 233,888,126 |
| 13. Englishtown Boro | 1,781,432 | 6,150,600 | 7,932,032 | 794,669 | | | | | 8,726,701 |
| 14. Fair Haven Boro | 47,507,100 | 92,132,600 | 139,639,700 | 433,852 | | | | | 140,073,552 |
| 15. Farmingdale Boro | 1,791,900 | 7,512,000 | 9,303,900 | 719,979 | | | | | 10,023,879 |
| 16. Freehold Boro | 14,882,875 | 68,541,950 | 83,424,825 | 4,668,840 | | | | | 88,093,665 |
| 17. Freehold Twp. | 127,843,300 | 362,112,800 | 509,956,100 | 15,896,059 | | | | | 525,852,159 |
| 18. Hazlet Twp. | 87,666,300 | 180,102,850 | 267,769,150 | 1,543,053 | | | | | 269,312,203 |
| 19. Highlands Boro | 19,582,190 | *38,002,366 | 57,584,556 | 310,496 | | | | | 57,895,052 |
| 20. Holmdel Twp. | 82,887,355 | 278,477,840 | 361,365,195 | 6,567,904 | | | | | 367,933,099 |
| 21. Howell Twp. | 39,206,510 | 142,613,650 | 181,820,160 | 2,061,471 | | | | | 183,881,631 |
| 22. Interlaken Boro | 3,925,650 | 9,302,050 | 13,227,700 | 48,385 | | | | | 13,276,085 |
| 23. Keansburg Boro | 9,572,600 | *37,065,325 | 46,637,925 | 379,643 | | | | | 47,017,568 |
| 24. Keyport Boro | 23,874,800 | 48,448,300 | 72,323,100 | 3,948,977 | | | | | 76,272,077 |
| 25. Little Silver Boro | 75,055,200 | 98,193,300 | 173,248,500 | 1,064,570 | | | | | 174,313,070 |
| 26. Loch Arbour Village | 3,786,300 | 7,900,300 | 11,686,600 | 95,659 | | | | | 11,782,259 |
| 27. Long Branch City | 82,657,250 | *223,887,900 | 306,545,150 | 5,813,572 | | | | | 312,358,722 |
| 28. Manalapan Twp. | 52,629,600 | 144,556,300 | 197,185,900 | 1,511,790 | | | | | 198,697,690 |
| 29. Manasquan Boro | 26,722,350 | 44,897,200 | 71,619,550 | 494,013 | | | | | 72,113,563 |
| 30. Marlboro Twp. | 49,817,709 | 134,451,247 | 184,268,956 | 2,271,844 | | | | | 186,540,800 |

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1981 (Continued)

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems and Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|---------------------------------|----------------------------|--|---|--|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 31. Matawan Boro | \$ 36,095,300 | \$ 84,759,400 | \$ 120,854,700 | \$ 1,048,104 | | | | | \$ 121,902,804 |
| 32. Middletown Twp. | 241,931,800 | *435,112,700 | 677,044,500 | 6,061,150 | | | | | 683,105,650 |
| 33. Millstone Twp. | 49,821,035 | 60,795,000 | 110,616,035 | 1,031,719 | | | | | 111,647,754 |
| 34. Monmouth Beach Boro | 33,594,200 | 73,345,000 | 106,939,200 | 380,925 | | | | | 107,320,125 |
| 35. Neptune Twp. | 51,944,260 | 158,728,000 | 210,672,260 | 3,346,040 | | | | | 214,018,300 |
| 36. Neptune City Boro | 10,852,900 | *30,450,050 | 41,302,950 | 376,605 | | | | | 41,679,555 |
| 37. Ocean Twp. | 127,369,550 | 289,025,600 | 416,395,150 | 2,672,568 | | | | | 419,067,718 |
| 38. Oceanport Boro | 23,718,300 | 63,057,100 | 86,775,400 | 865,294 | | | | | 87,440,694 |
| 39. Red Bank Boro | 53,744,750 | *111,084,300 | 164,829,050 | 6,472,640 | | | | | 171,301,690 |
| 40. Roosevelt Boro | 3,021,485 | 7,758,600 | 10,780,085 | 68,303 | | | | | 10,848,388 |
| 41. Rumson Boro | 60,609,400 | 129,158,700 | 189,768,100 | 1,033,909 | | | | | 190,802,009 |
| 42. Sea Bright Boro | 9,487,670 | 22,845,950 | 32,333,620 | 187,634 | | | | | 32,521,254 |
| 43. Sea Girt Boro | 30,362,700 | 32,594,250 | 62,956,950 | 374,761 | | | | | 63,331,711 |
| 44. Shrewsbury Boro | 22,114,500 | 43,068,600 | 65,183,100 | 825,654 | | | | | 66,008,754 |
| 45. Shrewsbury Twp. | 1,155,000 | 3,770,000 | 4,925,000 | 115,268 | | | | | 5,040,268 |
| 46. South Belmar Boro | 4,184,600 | 9,919,950 | 14,104,550 | 141,734 | | | | | 14,246,284 |
| 47. Spring Lake Boro | 38,121,700 | 46,783,600 | 84,905,300 | 1,888,243 | | | | | 86,793,543 |
| 48. Spring Lake Hts. Boro | 30,598,400 | 52,576,900 | 83,175,300 | 556,345 | | | | | 83,731,645 |
| 49. Tinton Falls Boro | 47,733,910 | 123,735,750 | 171,469,660 | 1,350,532 | | | | | 172,820,192 |
| 50. Union Beach Boro | 21,662,000 | 63,903,900 | 85,565,900 | 486,566 | | | | | 86,052,466 |
| 51. Upper Freehold Twp. | 11,273,738 | *21,778,550 | 33,052,288 | 1,237,760 | | | | | 34,290,048 |
| 52. Wall Twp. | 68,148,300 | 141,619,500 | 209,767,800 | 2,082,232 | | | | | 211,850,032 |
| 53. West Long Branch Boro | 30,785,080 | 80,466,380 | 111,251,460 | 1,008,354 | | | | | 112,259,814 |
| Totals | \$2,102,704,846 | \$4,794,237,509 | \$6,896,942,355 | \$105,893,266 | | | | | \$7,002,835,621 |

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|----------------------------------|--|--|---|--|---|---|---|---|--|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | Deduct Overpayment | Add Underpayment | | | | |
| 1. Aberdeen Twp. | \$6.60 | 48.17 | \$ 8,984 | | \$ 156,222,784 | \$ 295,976,985 | \$ 1,574,137.64 | | |
| 2. Allenhurst Boro | 2.92 | 51.09 | 2,100 | | 15,723,423 | 31,583,814 | 167,976.81 | | |
| 3. Allentown Boro | 4.32 | 75.43 | | | 7,284,319 | 29,551,694 | 157,169.09 | | |
| 4. Asbury Park City | 5.93 | 101.30 | | | **7,610,474 | 145,177,590 | 772,119.19 | | |
| 5. Atlantic Highlands Boro | 4.46 | 71.83 | | | 27,604,846 | 96,757,298 | 514,598.47 | | |
| 6. Avon-By-The-Sea Boro | 5.28 | 41.35 | | | 36,570,691 | 62,032,789 | 329,918.04 | | |
| 7. Belmar Boro | 5.16 | 49.53 | 500 | | 69,327,061 | 135,825,597 | 722,381.12 | | |
| 8. Bradley Beach Boro | 7.85 | 49.67 | 20,216 | | 34,495,704 | 67,981,875 | 361,557.94 | | |
| 9. Brielle Boro | 4.12 | 53.88 | 421 | | 61,968,722 | 133,015,015 | 707,433.19 | | |
| 10. Colts Neck Twp. | 2.16 | 101.24 | | \$ 493,201 | | 259,803,419 | 1,381,750.48 | | |
| 11. Deal Boro | 4.01 | 38.75 | | | 87,444,338 | 142,788,328 | 759,412.02 | | |
| 12. Eatontown Boro | 2.91 | 96.91 | 162 | | 16,482,200 | 250,370,488 | 1,331,581.94 | | |
| 13. Englishtown Boro | 5.64 | 51.18 | 60 | | 8,262,223 | 16,988,984 | 90,355.00 | | |
| 14. Fair Haven Boro | 2.95 | 95.55 | | | 7,317,329 | 147,390,861 | 783,890.46 | | |
| 15. Farmingdale Boro | 7.27 | 38.97 | 9,808 | | **15,379,335 | 25,412,822 | 135,156.72 | | |
| 16. Freehold Boro | 5.59 | 49.55 | 14,715 | | 93,481,034 | 181,589,414 | 965,773.51 | | |
| 17. Freehold Twp. | 2.26 | 117.94 | 7,772 | 68,548,114 | | 457,311,817 | 2,432,188.25 | | |
| 18. Hazlet Twp. | 3.40 | 77.95 | 68 | | **84,450,069 | 353,762,340 | 1,881,465.93 | | |
| 19. Highlands Boro | 4.30 | 71.97 | | | 23,213,608 | 81,108,660 | 431,372.04 | | |
| 20. Holmdel Twp. | 2.66 | 73.31 | | | 151,048,999 | 518,982,096 | 2,760,178.31 | | |
| 21. Howell Twp. | 6.19 | 41.36 | 4,828 | | 266,859,707 | 450,746,166 | 2,397,269.18 | | |
| 22. Interlaken Boro | 3.99 | 38.78 | | | 20,882,754 | 34,158,839 | 181,671.94 | | |
| 23. Keansburg Boro | 6.58 | 48.52 | | | 51,336,253 | 98,353,821 | 523,089.49 | | |
| 24. Keyport Boro | 5.26 | 74.09 | 1,104 | | **30,787,145 | 107,060,326 | 569,394.57 | | |
| 25. Little Silver Boro | 2.84 | 102.68 | 438 | 2,939,055 | | 171,374,453 | 911,445.79 | | |
| 26. Loch Arbour Village | 2.76 | 111.54 | | 1,092,590 | | 10,689,669 | 56,852.43 | | |
| 27. Long Branch City | 4.30 | 76.73 | 194,715 | | 100,648,451 | 413,201,888 | 2,197,591.97 | | |
| 28. Manalapan Twp. | 5.19 | 49.66 | 26 | | 204,000,624 | 402,698,340 | 2,141,729.41 | | |
| 29. Manasquan Boro | 5.08 | 42.60 | 7,160 | | 98,332,770 | 170,453,493 | 906,547.71 | | |
| 30. Marlboro Twp. | 5.45 | 47.76 | | | 205,106,383 | 391,647,183 | 2,082,954.43 | | |

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|---------------------------------|--|--|---|--|---|---|---|---|-------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | Deduct Overpayment | Add Underpayment | | | | | | |
| 31. Matawan Boro | \$3.90 | 81.83 | \$ 14,824 | ..... | **\$ 28,654,383 | \$ 150,572,011 | \$ 800,809.12 | ..... | ..... |
| 32. Middletown Twp. | 5.25 | 50.90 | 1,033 | ..... | **666,483,003 | 1,349,589,886 | 7,177,719.99 | ..... | ..... |
| 33. Millstone Twp. | 2.34 | 94.63 | ..... | ..... | 8,268,795 | 119,916,549 | 637,769.70 | ..... | ..... |
| 34. Monmouth Beach Boro | 2.44 | 104.94 | ..... | \$ 4,747,090 | ..... | 102,573,035 | 545,529.16 | ..... | ..... |
| 35. Neptune Twp. | 5.44 | 52.93 | 10,922 | ..... | 197,515,660 | 411,544,882 | 2,188,779.27 | ..... | ..... |
| 36. Neptune City Boro | 5.36 | 53.46 | ..... | ..... | 38,255,078 | 79,934,633 | 425,128.04 | ..... | ..... |
| 37. Ocean Twp. | 3.95 | 72.50 | ..... | ..... | **163,744,143 | 582,811,861 | 3,099,653.46 | ..... | ..... |
| 38. Oceanport Boro | 4.21 | 57.41 | 5,159 | ..... | 67,609,158 | 155,055,011 | 824,651.72 | ..... | ..... |
| 39. Red Bank Boro | 4.36 | 80.04 | 131,812 | ..... | 50,607,171 | 222,040,673 | 1,180,911.35 | ..... | ..... |
| 40. Roosevelt Boro | 4.48 | 78.32 | ..... | ..... | 3,132,262 | 13,980,650 | 74,355.33 | ..... | ..... |
| 41. Rumson Boro | 3.85 | 70.11 | ..... | ..... | 81,865,355 | 272,667,364 | 1,450,166.68 | ..... | ..... |
| 42. Sea Bright Boro | 4.46 | 56.30 | ..... | ..... | 26,369,555 | 58,890,809 | 313,207.59 | ..... | ..... |
| 43. Sea Girt Boro | 3.57 | 48.74 | 176 | ..... | 66,769,307 | 130,101,194 | 691,936.19 | ..... | ..... |
| 44. Shrewsbury Boro | 4.89 | 60.62 | ..... | ..... | 45,363,754 | 111,372,508 | 592,328.68 | ..... | ..... |
| 45. Shrewsbury Twp. | 3.55 | 100.00 | ..... | ..... | ***1,127,774 | 6,168,042 | 32,804.40 | ..... | ..... |
| 46. South Belmar Boro | 6.57 | 48.19 | ..... | ..... | 15,435,783 | 29,682,067 | 157,862.47 | ..... | ..... |
| 47. Spring Lake Boro | 3.74 | 49.86 | 3,500 | ..... | 86,788,441 | 173,585,484 | 923,205.04 | ..... | ..... |
| 48. Spring Lake Hts. Boro | 3.31 | 68.71 | 1,418 | ..... | 39,033,122 | 122,766,185 | 652,925.34 | ..... | ..... |
| 49. Tinton Falls Boro | 3.53 | 91.75 | ..... | ..... | 20,956,076 | 193,776,268 | 1,030,588.64 | ..... | ..... |
| 50. Union Beach Boro | 2.51 | 103.82 | 12 | 68,944 | ..... | 85,983,534 | 457,298.79 | ..... | ..... |
| 51. Upper Freehold Twp. | 5.88 | 43.45 | ..... | ..... | 45,384,908 | 79,674,956 | 423,746.96 | ..... | ..... |
| 52. Wall Twp. | 4.98 | 46.59 | ..... | ..... | 248,875,298 | 460,725,330 | 2,450,342.83 | ..... | ..... |
| 53. West Long Branch Boro | 3.61 | 67.21 | ..... | ..... | **60,045,615 | 172,305,429 | 916,397.14 | ..... | ..... |
| Totals | ..... | ..... | \$441,733 | \$77,888,994 | \$3,844,125,887 | \$10,769,514,247 | \$57,277,080.96 | ..... | ..... |

***Includes the amount of \$1,108,726 added pursuant to N.J.S.A. 40:55C-40, et seq.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|----------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Aberdeen Twp. | \$ 18,088.31 | | \$ 1,556,049.33 | | | | R \$5,631,953.75 | | |
| 2. Allenhurst Boro | 89.34 | | 167,887.47 | \$ 6,245.93 | | 58,000.00 | | | |
| 3. Allentown Boro | 12.92 | | 157,156.17 | 5,846.67 | \$ 3,499.17 | | R 598,574.20 | | |
| 4. Asbury Park City | 35,804.48 | \$ 72.49 | 736,387.20 | | | \$ 2,819,261.00 | | \$ 43,510.52 | |
| 5. Atlantic Highlands Boro | 272.47 | | 514,325.00 | 19,134.95 | 11,454.05 | 718,360.00 | R 1,069,087.26 | | |
| 6. Avon-By-The-Sea Boro | 25.28 | | 329,892.76 | | 7,345.24 | 491,262.00 | | | |
| 7. Belmar Boro | 70.58 | | 722,310.54 | | 16,082.68 | 1,404,842.00 | | | |
| 8. Bradley Beach Boro | 2,417.87 | | 359,140.07 | | | 1,244,210.00 | | | |
| 9. Bridle Boro | 2,207.48 | 137.15 | 705,362.86 | 26,240.94 | | 1,457,222.70 | | | |
| 10. Colts Neck Twp. | 16,426.79 | 2,582.66 | 1,367,906.35 | 50,907.80 | | 2,672,541.00 | R 1,543,430.38 | | |
| 11. Deal Boro | 720.49 | | 758,691.53 | 28,277.14 | | 796,756.00 | | | |
| 12. Eatontown Boro | 38,441.58 | | 1,293,140.36 | 48,204.13 | | 2,331,412.50 | R 1,294,085.19 | | |
| 13. Englishtown Boro | 721.77 | | 89,633.23 | 3,336.48 | 2,011.80 | R 227,104.50 | R 101,183.27 | | |
| 14. Fair Haven Boro | 1,905.75 | | 781,984.71 | 29,093.73 | | 1,626,965.00 | R 1,058,221.63 | | |
| 15. Farmingdale Boro | 2,427.75 | | 132,728.97 | 4,936.93 | 2,957.45 | 351,927.11 | R 203,695.20 | | |
| 16. Freehold Boro | 1,670.09 | | 964,103.42 | | | 1,257,231.85 | R 1,261,744.65 | | |
| 17. Freehold Twp. | 18,740.25 | 145.33 | 2,413,593.33 | 89,792.59 | | 5,159,382.45 | R 2,994,290.87 | | |
| 18. Hazlet Twp. | 16,655.63 | 634.07 | 1,865,444.37 | 69,440.68 | | 5,460,674.00 | | | |
| 19. Highlands Boro | 1,257.66 | 20.62 | 430,135.00 | 16,002.12 | | 602,653.00 | R 893,186.99 | | |
| 20. Holmdel Twp. | 74.67 | | 2,760,103.64 | 102,684.03 | | 6,611,331.50 | | | |
| 21. Howell Twp. | 5,902.60 | | 2,391,366.58 | 88,972.86 | | 5,341,687.75 | R 3,086,389.42 | | |
| 22. Interlaken Boro | | 716.45 | 182,388.39 | 6,785.76 | | 39,584.00 | | | |
| 23. Keansburg Boro | 786.43 | | 522,303.06 | 19,431.37 | | 1,255,126.83 | | | |
| 24. Keyport Boro | 13,561.48 | 248.80 | 556,081.89 | | | 1,909,335.00 | | | |
| 25. Little Silver Boro | 7.04 | | 911,438.75 | 33,908.21 | | 1,748,308.95 | R 1,523,967.04 | | |
| 26. Loch Arbour Village | 200.08 | | 56,652.35 | 2,107.54 | | | J 148,065.11 | | |
| 27. Long Branch City | 59,451.41 | | 2,140,169.99 | | | 6,956,049.00 | | 196,998.50 | |
| 28. Manalapan Twp. | 22,529.80 | 1,191.67 | 2,120,391.28 | 78,922.95 | | R 4,618,432.03 | R 2,639,940.45 | | |
| 29. Manasquan Boro | | | 906,547.71 | 33,726.25 | 20,184.72 | 2,075,724.50 | | | |
| 30. Marlboro Twp. | 775.39 | | 2,082,179.04 | 77,462.78 | 46,361.80 | 4,452,053.00 | R 2,154,123.76 | | |

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 31. Matawan Boro | \$ 3,568.82 | | \$ 797,240.30 | | | | R 2,962,056.76 | | |
| 32. Middletown Twp. | 9,542.02 | \$ 3,949.16 | 7,172,127.13 | | | \$ 21,455,343.00 | | | |
| 33. Millstone Twp. | 4,193.65 | 1,272.50 | 634,848.55 | \$ 23,617.87 | | 1,788,234.00 | | | |
| 34. Monmouth Beach Boro | 1,879.37 | 101.23 | 543,751.02 | 20,228.35 | | 842,022.50 | R 660,966.44 | | |
| 35. Neptune Twp. | 7,218.12 | | 2,181,561.15 | | | 6,478,112.40 | | | |
| 36. Neptune City Boro | 3,742.75 | | 421,385.29 | 15,676.39 | \$ 9,388.11 | 1,139,350.00 | | | |
| 37. Ocean Twp. | 15,952.67 | | 3,083,700.79 | 114,755.93 | | | J 9,453,608.45 | | |
| 38. Oceanport Boro | | | 824,651.72 | 30,679.47 | | 1,253,309.00 | R 943,091.65 | | |
| 39. Red Bank Boro | 30,104.04 | | 1,150,807.31 | | | 2,957,220.50 | R 2,146,627.90 | | |
| 40. Roosevelt Boro | | | 74,355.33 | 2,766.24 | 1,655.56 | 356,971.00 | | | |
| 41. Rumson Boro | 120.89 | 459.54 | 1,450,505.33 | 53,961.91 | | 2,216,814.70 | R 2,510,887.78 | | |
| 42. Sea Bright Boro | 734.84 | | 312,472.75 | 11,624.56 | | 157,980.00 | R 446,758.50 | | |
| 43. Sea Girt Boro | 39.00 | | 691,897.19 | 25,740.60 | | 932,057.00 | | | |
| 44. Shrewsbury Boro | 3,896.50 | | 588,432.18 | 21,891.70 | | 942,569.00 | R 1,001,290.56 | | |
| 45. Shrewsbury Twp. | | | 32,804.40 | 1,220.42 | | R 32,178.44 | 18,261.48 | | |
| 46. South Belmar Boro | | | 157,862.47 | 5,872.95 | 3,514.88 | 451,273.00 | | | |
| 47. Spring Lake Boro | 3,747.28 | | 919,457.76 | | | 1,246,196.25 | | | |
| 48. Spring Lake Hts. Boro | 2,936.18 | | 649,989.16 | 24,183.92 | | 1,511,075.00 | | | |
| 49. Tinton Falls Boro | 273.71 | 128.45 | 1,030,443.38 | 38,335.57 | | R 2,210,850.40 | R 1,603,403.33 | | |
| 50. Union Beach BoroBoro | 640.26 | 1,022.50 | 457,681.03 | 17,026.77 | | 1,198,180.50 | | | |
| 51. Upper Freehold Twp. | 8.38 | | 423,738.58 | 15,764.32 | | | R 1,561,192.80 | | |
| 52. Wall Twp. | 69.19 | | 2,450,273.64 | 91,157.37 | 54,556.56 | 6,951,174.00 | | | |
| 53. West Long Branch Boro | 236.37 | | 916,160.77 | 34,083.82 | | 1,540,475.50 | R 1,061,083.27 | | |
| Totals | \$350,150.43 | \$14,712.05 | \$56,941,642.58 | \$1,390,000.00 | \$179,012.00 | \$119,348,823.86 | \$50,571,168.09 | \$240,509.02 | |

R Denotes Regional School
J Denotes Joint School

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1981 (Continued)

370

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 Total Amount of Exempt Property | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73. L. 1978) | |
|----------------------------------|-----------------------------------|--|--|---|---|--|---|--|-------------------------------|
| | Section C | Section D | | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129. L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. All I + C1a, b, c, d, + CII) | | | | | | | |
| 1. Aberdeen Twp. | \$ 2,035,502.14 | \$ 9,223,505.22 | \$ 19,176.800 | \$ 319,500.00 | \$ 1,304,385.59 | \$ 324,000.00 | \$ 1,947,885.59 | \$ 49,800.00 | \$ 59,050.00 |
| 2. Allenhurst Boro | 231,413.64 | 463,547.04 | 940,050 | 85,000.00 | 611,718.28 | 14,450.00 | 711,168.28 | 2,600.00 | 2,750.00 |
| 3. Allentown Boro | 196,000.00 | 961,076.21 | 4,277,800 | 113,633.00 | 146,887.00 | 28,000.00 | 288,520.00 | 8,000.00 | 6,000.00 |
| 4. Asbury Park City | 4,551,988.97 | 8,151,147.69 | 46,966,900 | 440,800.00 | 4,257,349.41 | 912,000.00 | 5,610,149.41 | 56,400.00 | 14,650.00 |
| 5. Atlantic Highlands Boro | 754,100.94 | 3,086,462.20 | 6,860,300 | 380,000.00 | 510,451.70 | 100,000.00 | 990,451.70 | 21,400.00 | 17,400.00 |
| 6. Avon-By-The-Sea Boro | 515,038.00 | 1,343,538.00 | 1,983,900 | 237,000.00 | 421,191.00 | 35,000.00 | 693,191.00 | 13,200.00 | 7,500.00 |
| 7. Belmar Boro | 1,289,000.00 | 3,432,235.20 | 10,933,850 | 907,284.00 | 1,219,350.00 | 150,000.00 | 2,276,634.00 | 43,800.00 | 16,300.00 |
| 8. Bradley Beach Boro | 1,022,677.13 | 2,626,027.20 | 2,435,312 | ..... | 841,599.78 | 105,000.00 | 946,599.78 | 38,800.00 | 10,400.00 |
| 9. Brielle Boro | 739,510.00 | 2,928,336.50 | 3,683,150 | 463,000.00 | 253,336.52 | 95,000.00 | 811,336.52 | 14,000.00 | 15,550.00 |
| 10. Colts Neck Twp. .... | ..... | 5,634,785.53 | 25,008,326 | 600,000.00 | 1,214,023.00 | 148,000.00 | 1,962,023.00 | 10,600.00 | 20,650.00 |
| 11. Deal Boro | 635,236.05 | 2,218,910.72 | 3,167,000 | 275,000.00 | 934,447.81 | 59,000.00 | 1,268,447.81 | 4,400.00 | 5,800.00 |
| 12. Eatontown Boro | 1,842,343.46 | 6,809,185.64 | 44,835,000 | 525,000.00 | 1,896,330.89 | 190,000.00 | 2,611,330.89 | 24,600.00 | 29,850.00 |
| 13. Englishtown Boro | 68,746.62 | 492,015.90 | 1,299,800 | 30,000.00 | 119,500.01 | 23,000.00 | 172,500.01 | 8,600.00 | 2,200.00 |
| 14. Fair Haven Boro | 628,922.50 | 4,125,187.57 | 11,441,000 | 108,000.00 | 422,975.00 | 100,000.00 | 630,975.00 | 23,400.00 | 25,750.00 |
| 15. Farmingdale Boro | 32,390.79 | 728,636.45 | 1,220,900 | 70,000.00 | 109,960.43 | 18,000.00 | 197,960.43 | 5,200.00 | 4,150.00 |
| 16. Freehold Boro | 1,444,853.00 | 4,927,932.92 | 28,795,825 | 306,000.00 | 1,267,155.88 | 100,000.00 | 1,673,155.88 | 44,600.00 | 29,550.00 |
| 17. Freehold Twp. | 1,238,000.00 | 11,895,059.24 | 56,647,500 | 1,400,000.00 | 2,238,468.00 | 400,000.00 | 4,038,468.00 | 33,400.00 | 54,750.00 |
| 18. Hazlet Twp. | 1,763,564.42 | 9,159,123.47 | 33,259,300 | 269,784.12 | 1,792,370.27 | 133,000.00 | 2,195,154.39 | 56,000.00 | 99,600.00 |
| 19. Highlands Boro | 545,436.63 | 2,487,413.74 | 7,740,190 | 375,000.00 | 410,905.43 | 155,000.00 | 940,905.43 | 41,800.00 | 12,400.00 |
| 20. Holmdel Twp. | 313,478.00 | 9,787,597.17 | 42,053,125 | 1,600,000.00 | 4,267,215.02 | 150,000.67 | 6,017,215.69 | 11,200.00 | 26,850.00 |
| 21. Howell Twp. | 465,436.49 | 11,373,853.10 | 26,836,100 | 1,050,000.00 | 4,812,736.92 | 580,000.00 | 6,442,736.92 | 143,400.00 | 71,350.00 |
| 22. Interlaken Boro | 300,429.87 | 529,188.02 | 423,700 | 42,000.00 | 111,322.49 | 2,500.00 | 155,822.49 | 2,800.00 | 6,800.00 |
| 23. Keansboro Boro | 1,295,235.41 | 3,092,096.67 | 12,305,000 | 122,804.00 | 1,455,284.96 | 340,000.00 | 1,918,088.96 | 60,800.00 | 23,650.00 |
| 24. Keyport Boro | 1,547,613.08 | 4,013,029.97 | 22,738,200 | 75,000.00 | 857,512.07 | 240,000.00 | 1,172,512.07 | 37,000.00 | 18,850.00 |
| 25. Little Silver Boro | 728,352.76 | 4,945,975.71 | 29,853,300 | 235,000.00 | 507,612.00 | 120,000.00 | 862,612.00 | 11,800.00 | 27,150.00 |
| 26. Loch Arbour Village | 118,623.00 | 325,448.00 | 249,100 | 99,000.00 | 48,854.67 | 7,000.00 | 154,854.67 | 1,600.00 | 1,000.00 |
| 27. Long Branch City | 4,145,989.41 | 13,439,206.90 | 57,111,800 | 425,219.00 | 5,404,361.58 | 600,000.00 | 6,429,580.58 | 128,200.00 | 63,200.00 |
| 28. Manalapan Twp. | 857,177.02 | 10,314,863.73 | 15,125,700 | 904,900.00 | 2,125,010.42 | 350,000.00 | 3,379,910.42 | 50,400.00 | 64,400.00 |
| 29. Manasquan Boro | 626,048.60 | 3,662,231.78 | 10,148,400 | 261,000.00 | 651,495.99 | 154,964.58 | 1,067,460.57 | 46,200.00 | 22,050.00 |
| 30. Marlboro Twp. | 1,350,432.66 | 10,162,613.04 | 40,539,120 | 400,000.00 | 2,105,329.12 | 215,000.00 | 2,720,329.12 | 28,400.00 | 33,100.00 |

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---------------------------------|-----------------------------------|--|------------------------------------|---|---|--|---|--|-------------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 31. Matawan Boro | \$ 986,992.61 | \$ 4,746,289.67 | \$ 16,565,200 | \$ 130,000.00 | \$ 1,238,261.36 | \$ 240,000.00 | \$ 1,608,261.36 | \$ 26,000.00 | \$ 27,350.00 |
| 32. Middletown Twp. | 7,254,965.02 | 35,882,435.15 | 121,511,257 | 1,395,000.00 | 6,190,411.00 | 1,300,000.00 | 8,885,411.00 | 220,000.00 | 252,450.00 |
| 33. Millstone Twp. | 168,000.00 | 2,614,700.42 | 7,560,500 | 366,000.00 | 396,000.00 | 130,000.00 | 892,000.00 | 15,600.00 | 9,050.00 |
| 34. Monmouth Beach Boro | 553,087.00 | 2,620,055.31 | 23,658,500 | 192,000.00 | 335,986.00 | 60,000.00 | 587,986.00 | 7,800.00 | 10,200.00 |
| 35. Neptune Twp. | 2,992,562.37 | 11,652,235.92 | 72,095,940 | 1,054,000.00 | 3,286,237.39 | 500,000.00 | 4,840,337.39 | 138,800.00 | 99,100.00 |
| 36. Neptune City Boro | 647,206.98 | 2,233,006.77 | 3,538,200 | 112,000.00 | 542,148.68 | 60,000.00 | 714,148.68 | 42,400.00 | 17,500.00 |
| 37. Ocean Twp. | 3,882,612.00 | 16,534,677.17 | 41,272,300 | 371,000.00 | 2,291,916.80 | 350,000.00 | 3,012,916.80 | 55,200.00 | 80,900.00 |
| 38. Oceanport Boro | 628,700.00 | 3,680,431.84 | 68,727,400 | 357,000.00 | 602,639.82 | 50,000.00 | 1,009,639.82 | 12,200.00 | 24,800.00 |
| 39. Red Bank Boro | 1,218,732.66 | 7,473,388.37 | 32,319,611 | 700,000.00 | 2,308,629.73 | 400,000.00 | 3,408,629.73 | 61,400.00 | 23,350.00 |
| 40. Roosevelt Boro | 50,262.00 | 486,010.13 | 1,653,260 | 35,000.00 | 62,517.88 | 19,000.00 | 116,517.88 | 5,800.00 | 2,100.00 |
| 41. Rumson Boro | 1,104,248.82 | 7,336,418.54 | 21,282,000 | 601,800.00 | 1,399,040.70 | 213,608.50 | 2,214,449.20 | 24,400.00 | 28,500.00 |
| 42. Sea Bright Boro | 520,416.00 | 1,449,251.81 | 1,790,350 | 201,000.00 | 289,860.09 | 73,000.00 | 563,860.09 | 9,400.00 | 4,600.00 |
| 43. Sea Girt Boro | 610,900.00 | 2,260,594.79 | 16,868,400 | 260,000.00 | 324,504.00 | 51,000.00 | 635,504.00 | 8,400.00 | 13,000.00 |
| 44. Shrewsbury Boro | 671,182.91 | 3,225,366.35 | 5,202,700 | 160,000.00 | 330,980.00 | 55,000.00 | 545,980.00 | 9,000.00 | 16,000.00 |
| 45. Shrewsbury Twp. | 94,628.17 | 179,092.91 | 261,500 | 65,000.00 | 60,225.00 | ..... | 125,225.00 | ..... | ..... |
| 46. South Belmar Boro | 317,342.00 | 935,865.30 | 474,817 | 20,400.00 | 151,273.00 | 65,000.00 | 236,673.00 | 26,600.00 | 5,200.00 |
| 47. Spring Lake Boro | 1,077,474.00 | 3,243,128.01 | 15,808,500 | 615,000.00 | 428,408.75 | 90,000.00 | 1,133,408.75 | 15,400.00 | 16,050.00 |
| 48. Spring Lake Hts. Boro | 588,022.45 | 2,773,270.53 | 4,146,700 | 185,000.00 | 341,515.02 | 85,000.00 | 611,515.02 | 28,800.00 | 19,350.00 |
| 49. Tinton Falls Boro | 1,217,932.00 | 6,100,964.68 | 165,757,600 | 475,000.00 | 1,025,000.00 | 275,000.00 | 1,775,000.00 | 15,000.00 | 29,950.00 |
| 50. Union Beach Boro | 482,830.00 | 2,155,718.30 | 12,352,840 | 470,000.00 | 1,182,112.16 | 110,000.00 | 1,762,112.16 | 62,200.00 | 24,700.00 |
| 51. Upper Freehold Twp. | 17,150.00 | 2,017,845.70 | 5,902,150 | 400,000.00 | 282,850.00 | 100,000.00 | 782,850.00 | 18,400.00 | 8,500.00 |
| 52. Wall Twp. | 998,474.85 | 10,545,636.42 | 93,192,200 | 1,537,000.00 | 2,582,526.44 | 346,939.00 | 4,466,465.44 | 112,000.00 | 68,850.00 |
| 53. West Long Branch Boro | 501,164.00 | 4,052,967.36 | 42,006,700 | 243,000.00 | 804,224.00 | 100,000.00 | 1,147,224.00 | 20,000.00 | 30,550.00 |
| Totals | \$57,868,426.43 | \$286,539,581.96 | \$1,342,004,673 | \$22,065,124.12 | \$68,776,509.06 | \$10,522,462.75 | \$101,364,095.93 | \$1,957,000.00 | \$1,604,750.00 |

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$37,380,358.91
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$ 0.531844609

Net County Taxes Apportioned (12 A III) \$56,941,642.58
 ±Adjustments (Net Total 12 A IIb) ± +335,438.38
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$57,277,080.96

±Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|-------------------------------|----------------------------|--|---|--|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Boonton Town | \$ 22,315,700 | \$ 58,160,150 | \$ 80,475,850 | \$ 2,958,187 | ..... | \$ 1,000 | ..... | \$1,000 | \$ 83,433,037 |
| 2. Boonton Twp. | 12,541,600 | 29,482,000 | 42,003,600 | 284,587 | ..... | 1,000 | ..... | 1,000 | 42,287,187 |
| 3. Butler Boro | 24,920,010 | 45,907,900 | 70,827,910 | 538,972 | ..... | ..... | ..... | ..... | 71,366,882 |
| 4. Chatham Boro | 137,625,600 | 170,355,500 | 307,981,100 | 1,201,392 | ..... | ..... | ..... | ..... | 309,182,492 |
| 5. Chatham Twp. | 152,946,850 | 196,164,300 | 349,111,150 | 847,449 | ..... | ..... | ..... | ..... | 349,958,599 |
| 6. Chester Boro | 13,612,900 | 29,699,700 | 43,312,600 | 1,129,473 | ..... | ..... | ..... | ..... | 44,442,073 |
| 7. Chester Twp. | 30,258,100 | 57,509,800 | 87,767,900 | 1,048,793 | ..... | ..... | ..... | ..... | 88,816,693 |
| 8. Denville Twp. | 50,408,550 | 101,517,050 | 151,925,600 | 1,960,355 | ..... | 1,000 | ..... | 1,000 | 153,884,955 |
| 9. Dover Town | 18,811,980 | 60,832,019 | 79,643,999 | 3,712,242 | ..... | ..... | ..... | ..... | 83,356,241 |
| 10. East Hanover Twp. | 64,217,500 | 142,047,400 | 206,264,900 | 1,248,074 | ..... | ..... | ..... | ..... | 207,512,974 |
| 11. Florham Park Boro | 132,221,950 | 230,853,450 | 363,075,400 | 3,249,414 | ..... | ..... | ..... | ..... | 366,324,814 |
| 12. Hanover Twp. | 26,256,300 | 148,078,200 | 174,334,500 | 8,424,862 | ..... | 1,000 | 88,400 | 89,400 | 182,669,962 |
| 13. Harding Twp. | 48,895,190 | 61,202,270 | 110,097,460 | 685,363 | ..... | ..... | ..... | ..... | 110,782,823 |
| 14. Jefferson Twp. | 87,434,490 | 123,352,400 | 210,786,890 | 2,508,600 | ..... | ..... | ..... | ..... | 213,295,490 |
| 15. Kinnelon Boro | 53,008,690 | 87,839,398 | 140,848,088 | 733,707 | ..... | ..... | ..... | ..... | 141,581,795 |
| 16. Lincoln Park Boro | 35,682,200 | 67,141,550 | 102,823,750 | 511,549 | ..... | ..... | ..... | ..... | 103,335,299 |
| 17. Madison Boro | 53,257,770 | 101,405,900 | 154,663,670 | 7,679,837 | ..... | ..... | ..... | ..... | 162,343,307 |
| 18. Mendham Boro | 49,417,900 | 82,861,100 | 132,279,000 | 1,730,052 | ..... | ..... | ..... | ..... | 134,009,052 |
| 19. Mendham Twp. | 52,090,100 | 89,608,500 | 141,698,600 | 1,086,669 | ..... | ..... | ..... | ..... | 142,785,269 |
| 20. Mine Hill Twp. | 17,857,000 | 43,979,700 | 61,836,700 | 434,980 | ..... | ..... | ..... | ..... | 62,271,680 |
| 21. Montville Twp. | 68,774,650 | 143,939,350 | 212,714,000 | 1,425,568 | ..... | ..... | ..... | ..... | 214,139,568 |
| 22. Morris Twp. | 131,545,500 | 316,499,800 | 448,045,300 | 4,153,629 | ..... | ..... | ..... | ..... | 452,198,929 |
| 23. Morris Plains Boro | 22,120,745 | 79,655,115 | 101,775,860 | 1,109,295 | ..... | ..... | ..... | ..... | 102,885,155 |
| 24. Morristown Town | 72,937,300 | 206,978,650 | 279,915,950 | 23,189,605 | ..... | ..... | ..... | ..... | 303,105,555 |
| 25. Mountain Lakes Boro | 20,619,100 | 30,847,300 | 51,466,400 | 507,844 | ..... | ..... | ..... | ..... | 51,974,244 |

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981 (Continued)

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|--------------------------------|----------------------------|--|---|--|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 26. Mt. Arlington Boro | \$ 17,147,500 | \$ 37,990,000 | \$ 55,137,500 | \$ 419,338 | ..... | ..... | ..... | ..... | \$ 55,556,838 |
| 27. Mt. Olive Twp. | 72,957,100 | 140,915,850 | 213,872,950 | 1,691,082 | ..... | ..... | ..... | ..... | 215,564,032 |
| 28. Netcong Boro | 10,119,500 | 32,364,650 | 42,484,150 | 2,961,886 | ..... | ..... | ..... | ..... | 45,446,036 |
| 29. Par-Troy Twp. | 181,660,450 | 422,099,900 | 603,760,350 | 5,050,499 | \$28,000 | ..... | \$ 74,700 | \$102,700 | 608,708,149 |
| 30. Passaic Twp. | 24,586,965 | 59,964,605 | 84,551,570 | 911,748 | ..... | ..... | ..... | ..... | 85,463,318 |
| 31. Pequannock Twp. | 49,761,400 | 105,011,300 | 154,772,700 | 696,415 | ..... | ..... | ..... | ..... | 155,469,115 |
| 32. Randolph Twp. | 91,105,305 | 184,131,986 | 275,237,291 | 2,749,391 | ..... | ..... | ..... | ..... | 277,986,682 |
| 33. Riverdale Boro | 21,285,900 | 32,573,400 | 53,859,300 | 3,713,321 | ..... | ..... | ..... | ..... | 57,572,621 |
| 34. Rockaway Boro | 29,228,500 | 67,378,200 | 96,606,700 | 847,131 | ..... | ..... | ..... | ..... | 97,453,831 |
| 35. Rockaway Twp. | 81,186,750 | 176,654,200 | 257,840,950 | 1,698,205 | ..... | ..... | ..... | ..... | 259,539,155 |
| 36. Roxbury Twp. | 248,245,700 | 308,938,500 | 557,184,200 | 24,230,233 | ..... | ..... | ..... | ..... | 581,414,433 |
| 37. Victory Gardens Boro | 5,161,100 | 8,044,700 | 13,205,800 | 52,862 | ..... | ..... | ..... | ..... | 13,258,662 |
| 38. Washington Twp. | 127,698,600 | 236,332,100 | 364,030,700 | 3,336,610 | ..... | ..... | ..... | ..... | 367,367,310 |
| 39. Wharton Boro | 37,468,900 | 101,624,300 | 139,093,200 | 685,786 | ..... | ..... | ..... | ..... | 139,778,986 |
| Totals | \$2,397,391,345 | 4,619,922,193 | \$7,017,313,538 | \$121,404,805 | \$28,000 | \$4,000 | \$163,100 | \$195,100 | \$7,138,523,243 |

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|-------------------------------|--|--|--|---|---|---|--|---|--|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | Deduct Overpayment | Add Underpayment | | | | | | |
| 1. Boonton Town | \$6.06 | 36.86 | \$ 67,994 | \$ 1,712 | \$ 151,289,873 | \$ 234,789,192 | \$ 785,838.68 | | |
| 2. Boonton Twp. | 5.25 | 30.42 | ..... | 2,287 | 98,692,896 | 140,977,796 | 471,852.24 | | |
| 3. Butler Boro | 5.42 | 41.05 | 7,237 | ..... | 108,854,204 | 180,228,323 | 603,223.63 | | |
| 4. Chatham Boro | 2.12 | 97.44 | 86,600 | ..... | 13,693,128 | 322,962,220 | 1,080,953.53 | | |
| 5. Chatham Twp. | 2.28 | 92.25 | ..... | ..... | 30,788,491 | 380,747,090 | 1,274,359.31 | | |
| 6. Chester Boro | 3.47 | 71.62 | ..... | ..... | 18,535,655 | 62,977,728 | 210,786.25 | | |
| 7. Chester Twp. | 5.26 | 44.90 | ..... | ..... | 109,635,922 | 198,452,615 | 664,220.27 | | |
| 8. Denville Twp. | 5.85 | 33.70 | 173,188 | 1,967 | 309,304,334 | 463,360,510 | 1,550,866.16 | | |
| 9. Dover Town | 7.19 | 34.24 | 138,676 | ..... | *165,592,670 | 249,087,587 | 833,695.37 | | |
| 10. East Hanover Twp. | 3.60 | 39.60 | 1,179 | ..... | 332,411,310 | 539,925,463 | 1,807,128.82 | | |
| 11. Florham Park Boro | 2.21 | 71.20 | ..... | ..... | 160,660,920 | 526,985,734 | 1,763,819.59 | | |
| 12. Hanover Twp. | 6.04 | 25.08 | 9,367 | 267,059 | 575,187,626 | 757,599,896 | 2,535,684.46 | | |
| 13. Harding Twp. | 2.92 | 45.61 | ..... | ..... | 132,472,324 | 243,255,147 | 814,174.21 | | |
| 14. Jefferson Twp. | 4.11 | 55.94 | 116 | ..... | 168,674,954 | 381,970,560 | 1,278,454.26 | | |
| 15. Kinnelon Boro | 4.77 | 45.69 | 150 | ..... | 168,766,832 | 310,348,777 | 1,038,736.38 | | |
| 16. Lincoln Park Boro | 5.41 | 52.40 | 2,177 | ..... | 96,220,467 | 199,557,943 | 667,919.80 | | |
| 17. Madison Boro | 6.71 | 32.65 | 92,369 | ..... | 326,346,768 | 488,782,444 | 1,635,953.30 | | |
| 18. Mendham Boro | 3.23 | 68.46 | ..... | ..... | 62,898,976 | 196,908,028 | 659,050.55 | | |
| 19. Mendham Twp. | 3.49 | 59.92 | ..... | ..... | 95,415,549 | 238,200,818 | 797,257.38 | | |
| 20. Mine Hill Twp. | 2.98 | 82.99 | ..... | ..... | 14,892,513 | 77,164,193 | 258,268.31 | | |
| 21. Montville Twp. | 4.75 | 39.77 | 1,941 | ..... | 330,954,791 | 545,096,300 | 1,824,435.59 | | |
| 22. Morris Twp. | 3.69 | 51.36 | 3,147 | ..... | 446,076,683 | 898,278,759 | 3,006,536.17 | | |
| 23. Morris Plains Boro | 5.37 | 31.72 | 8,356 | ..... | 231,492,830 | 334,386,341 | 1,119,190.03 | | |
| 24. Morristown Town | 3.47 | 73.18 | 203,104 | ..... | 119,932,557 | 423,241,216 | 1,416,587.01 | | |
| 25. Mountain Lakes Boro | 8.93 | 30.00 | 9,778 | ..... | 121,289,661 | 173,273,683 | 579,946.47 | | |

*Includes 90,543 N.J.S.A. 55:14J-30(b)

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|--------------------------------|--|--|--|---|---|---|--|---|-------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) |  | Deduct Overpayment | Add Underpayment |
| 26. Mt. Arlington Boro | 3.47 | 72.21 | \$ 239 | ..... | \$ 21,905,016 | \$ 77,462,093 | \$ 259,265.38 | ..... | ..... |
| 27. Mt. Olive Twp. | 4.42 | 49.09 | 192 | ..... | 225,742,520 | 441,306,744 | 1,477,052.28 | ..... | ..... |
| 28. Netcong Boro | 3.28 | 63.00 | 35,242 | ..... | 27,150,089 | 72,631,367 | 243,096.95 | ..... | ..... |
| 29. Par-Troy Twp. | 4.90 | 40.07 | 3,758 | 153,601 | 925,333,464 | 1,533,891,770 | 5,133,930.92 | ..... | ..... |
| 30. Passaic Twp. | 6.35 | 31.67 | 3,372 | ..... | 187,428,596 | 272,895,286 | 913,379.66 | ..... | ..... |
| 31. Pequannock Twp. | 5.39 | 43.29 | 125 | ..... | 208,083,461 | 363,552,701 | 1,216,809.74 | ..... | ..... |
| 32. Randolph Twp. | 4.90 | 48.49 | 7,288 | ..... | 300,158,927 | 578,152,897 | 1,935,075.92 | ..... | ..... |
| 33. Riverdale Boro | 3.14 | 67.12 | 4,260 | ..... | 30,011,623 | 87,588,504 | 293,158.44 | ..... | ..... |
| 34. Rockaway Boro | 3.56 | 55.78 | 3,959 | ..... | 84,813,691 | 182,271,481 | 610,062.07 | ..... | ..... |
| 35. Rockaway Twp. | 6.09 | 37.33 | 79 | ..... | 444,528,403 | 704,067,637 | 2,356,512.16 | ..... | ..... |
| 36. Roxbury Twp. | 2.15 | 100.78 | 134,322 | ..... | 13,829,498 | 595,378,253 | 1,992,729.13 | ..... | ..... |
| 37. Victory Gardens Boro | 2.42 | 108.34 | ..... | 852,055 | ..... | 12,406,607 | 41,524.87 | ..... | ..... |
| 38. Washington Twp. | 2.15 | 101.94 | ..... | 2,034,776 | ..... | 365,332,534 | 1,222,766.84 | ..... | ..... |
| 39. Wharton Boro | 2.32 | 101.27 | 204 | ..... | 3,113,070 | 142,892,260 | 478,259.94 | ..... | ..... |
| Totals | ..... | ..... | \$998,419 | \$3,313,457 | \$6,862,180,292 | \$13,998,388,497 | \$46,852,562.07 | ..... | ..... |

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|-------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| | 1. Boonton Town | \$ 494.78 | | \$ 785,343.90 | \$ 30,389.34 | | \$ 3,295,437.77 | | |
| 2. Boonton Twp. | 34.28 | ..... | 471,817.96 | 18,257.81 | ..... | 1,404,877.98 | ..... | ..... | ..... |
| 3. Butler Boro | 1,923.15 | ..... | 601,300.48 | 23,266.17 | ..... | 2,812,916.00 | ..... | ..... | ..... |
| 4. Chatham Boro | 4,899.36 | ..... | 1,076,054.17 | ..... | ..... | 4,369,811.00 | ..... | ..... | ..... |
| 5. Chatham Twp. | 10,504.35 | ..... | 1,263,854.96 | ..... | ..... | 5,160,966.00 | ..... | ..... | ..... |
| 6. Chester Boro | 44.63 | ..... | 210,741.62 | ..... | ..... | 624,157.13 | \$ 359,229.29 | ..... | ..... |
| 7. Chester Twp. | 1,383.10 | ..... | 662,837.17 | ..... | ..... | 1,963,165.56 | 1,218,031.02 | ..... | ..... |
| 8. Denville Twp. | 1,695.92 | ..... | 1,549,170.24 | ..... | ..... | 3,525,720.30 | 2,487,564.50 | ..... | ..... |
| 9. Dover Twp. | 3,394.42 | ..... | 830,300.95 | ..... | ..... | 3,274,111.00 | ..... | ..... | ..... |
| 10. East Hanover Twp. | 5,658.21 | ..... | 1,801,470.61 | ..... | ..... | 3,148,492.50 | 1,978,632.19 | ..... | ..... |
| 11. Florham Park Boro | 46,920.32 | ..... | 1,716,899.27 | ..... | ..... | 2,568,984.70 | 2,279,956.49 | ..... | ..... |
| 12. Hanover Twp. | 13,578.93 | ..... | 2,522,105.53 | 97,363.50 | ..... | 4,780,295.00 | 2,550,949.82 | ..... | ..... |
| 13. Harding Twp. | 604.52 | ..... | 813,569.69 | 31,480.26 | ..... | 1,549,186.00 | ..... | ..... | ..... |
| 14. Jefferson Twp. | 883.58 | ..... | 1,277,570.68 | 49,436.16 | ..... | 5,799,456.50 | ..... | ..... | ..... |
| 15. Kinnelon Boro | 3,186.08 | ..... | 1,035,550.30 | ..... | ..... | 4,719,657.50 | ..... | ..... | ..... |
| 16. Lincoln Park Boro | 8,578.80 | ..... | 659,341.00 | ..... | ..... | 3,061,777.00 | ..... | ..... | ..... |
| 17. Madison Boro | 10,271.93 | ..... | 1,625,681.37 | ..... | ..... | 6,828,086.75 | ..... | ..... | ..... |
| 18. Mendham Boro | 551.95 | ..... | 658,498.60 | 25,480.70 | ..... | 1,600,887.25 | 1,262,322.49 | ..... | ..... |
| 19. Mendham Twp. | 2,301.72 | ..... | 794,955.66 | 30,757.55 | ..... | 1,721,635.50 | 1,556,804.15 | ..... | ..... |
| 20. Mine Hill Twp. | 4,365.74 | ..... | 253,902.57 | 9,805.46 | ..... | 1,264,883.50 | ..... | ..... | ..... |
| 21. Montville Twp. | 4,844.52 | ..... | 1,819,591.07 | 70,402.25 | ..... | 7,332,951.57 | ..... | ..... | ..... |
| 22. Morris Twp. | 3,965.33 | ..... | 3,002,570.84 | ..... | ..... | ..... | 11,448,898.17 | ..... | ..... |
| 23. Morris Plains Boro | 19,630.33 | ..... | 1,099,559.70 | 42,506.80 | ..... | 2,864,335.41 | ..... | ..... | ..... |
| 24. Morristown Town | 45,757.36 | ..... | 1,370,829.65 | ..... | ..... | ..... | 5,349,430.85 | ..... | ..... |
| 25. Mountain Lakes Boro | 13.88 | ..... | 579,932.59 | 22,441.55 | ..... | 3,239,632.00 | ..... | ..... | ..... |

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|--------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | Section B | | Section C Local Taxes to Be Raised for | | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 26. Mt. Arlington Boro | \$ 16,512.43 | ..... | \$ 242,752.95 | ..... | ..... | \$ 1,179,375.00 | ..... | ..... | ..... |
| 27. Mt. Olive Twp. | 14,176.67 | ..... | 1,462,875.61 | 56,582.97 | ..... | 6,427,633.36 | ..... | ..... | ..... |
| 28. Netcong Boro ..... | ..... | ..... | 243,096.95 | 9,407.09 | ..... | 681,175.50 | \$ 497,053.88 | ..... | ..... |
| 29. Par-Troy Twp. | 22,555.02 | ..... | 5,111,375.90 | 197,494.77 | ..... | 20,481,075.00 | ..... | ..... | ..... |
| 30. Passaic Twp. | 1,275.14 | ..... | 912,104.52 | ..... | ..... | 2,210,512.40 | 1,196,588.38 | ..... | ..... |
| 31. Pequannock Twp. | 17,557.17 | ..... | 1,199,252.57 | ..... | ..... | 5,641,693.63 | ..... | ..... | ..... |
| 32. Randolph Twp. | 24,271.35 | ..... | 1,910,804.57 | 73,685.57 | ..... | 8,768,754.75 | ..... | ..... | ..... |
| 33. Riverdale Boro | 2,857.72 | ..... | 290,300.72 | 11,184.16 | ..... | 1,086,720.50 | ..... | ..... | ..... |
| 34. Rockaway Boro | 34.12 | ..... | 610,027.95 | ..... | ..... | 1,379,142.00 | 996,913.41 | ..... | ..... |
| 35. Rockaway Twp. | 6,984.88 | ..... | 2,349,527.28 | 90,835.01 | ..... | 6,508,731.25 | 3,287,857.77 | ..... | ..... |
| 36. Roxbury Twp. | 62,318.40 | ..... | 1,930,410.73 | ..... | ..... | 8,299,040.28 | ..... | ..... | ..... |
| 37. Victory Gardens Boro ..... | ..... | ..... | 41,524.87 | 1,606.88 | ..... | 179,724.00 | ..... | ..... | ..... |
| 38. Washington Twp. | 1,243.22 | ..... | 1,221,523.62 | 47,266.61 | ..... | 3,411,112.56 | 1,596,328.05 | ..... | ..... |
| 39. Wharton Boro | 4,567.70 | ..... | 473,692.24 | ..... | ..... | 1,324,338.50 | 667,142.32 | ..... | ..... |
| Totals | \$369,841.01 | ..... | 46,482,721.06 | \$939,650.61 | ..... | \$144,488,452.65 | \$38,733,722.78 | ..... | ..... |

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73. L. 1976) | |
|------------------------------|--------------------------------|--|---------------------------------|--|---|---|--|--|----------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129. L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 1. Boonton Twp. | \$ 938,207.84 | \$ 5,049,378.85 | \$ 11,130,800 | \$ 245,456.00 | \$ 972,676.52 | \$ 180,000.00 | \$ 1,398,132.52 | \$ 58,600 | \$ 24,600 |
| 2. Boonton Twp. | 323,747.99 | 2,218,701.74 | 4,203,500 | 133,000.00 | 278,454.55 | 66,000.00 | 477,454.55 | 14,000 | 13,500 |
| 3. Butler Boro | 424,812.15 | 3,862,294.80 | 10,676,920 | 480,000.00 | 1,377,556.02 | 80,000.00 | 1,937,556.02 | 34,000 | 28,200 |
| 4. Chatham Boro | 1,108,513.29 | 6,554,378.46 | 36,913,900 | 873,000.00 | 756,380.26 | 109,000.00 | 1,738,380.26 | 26,000 | 35,200 |
| 5. Chatham Twp. | 1,519,275.12 | 7,944,096.08 | 29,104,450 | 449,707.48 | 1,180,764.69 | 90,000.00 | 1,720,472.17 | 16,800 | 34,600 |
| 6. Chester Boro | 346,447.91 | 1,540,575.95 | 4,094,500 | 90,000.00 | 266,346.40 | 118,000.00 | 474,346.40 | 4,600 | 4,000 |
| 7. Chester Twp. | 825,984.82 | 4,670,018.57 | 13,118,200 | 270,250.00 | 814,759.98 | 158,000.00 | 1,243,009.98 | 7,200 | 15,350 |
| 8. Denville Twp. | 1,428,134.56 | 8,990,609.60 | 20,067,800 | 551,000.00 | 1,824,970.17 | 185,000.00 | 2,560,970.17 | 59,600 | 60,500 |
| 9. Dover Town | 1,881,251.56 | 5,985,663.51 | 27,829,000 | 420,000.00 | 1,488,894.90 | 100,000.00 | 2,008,894.90 | 78,800 | 34,200 |
| 10. East Hanover Twp. | 528,418.98 | 7,457,014.28 | 14,652,590 | 426,000.00 | 2,402,982.02 | 100,000.00 | 2,928,982.02 | 33,600 | 35,200 |
| 11. Florham Park Boro | 1,502,066.99 | 8,067,907.45 | 86,831,300 | 336,000.00 | 1,190,694.40 | 150,000.00 | 1,676,694.40 | 14,800 | 36,900 |
| 12. Hanover Twp. | 1,076,907.70 | 11,027,621.55 | 16,851,200 | 957,192.93 | 2,303,938.97 | 708,000.00 | 3,969,131.90 | 51,200 | 55,350 |
| 13. Harding Twp. | 834,710.38 | 3,228,946.33 | 12,518,575 | 300,000.00 | 407,367.10 | 73,000.00 | 780,367.10 | 5,600 | 12,750 |
| 14. Jefferson Twp. | 1,623,000.00 | 8,749,463.34 | 18,856,000 | 462,922.00 | 2,145,078.00 | 417,000.00 | 3,025,000.00 | 67,400 | 57,200 |
| 15. Kinnelon Boro | 987,059.34 | 6,742,267.14 | 14,302,650 | 550,000.00 | 481,292.84 | 150,000.00 | 1,181,292.84 | 8,800 | 30,050 |
| 16. Lincoln Park Boro | 1,861,855.00 | 5,582,973.00 | 11,240,500 | 695,100.00 | 699,140.33 | 110,000.00 | 1,504,240.33 | 26,400 | 30,000 |
| 17. Madison Boro | 2,431,807.32 | 10,885,575.44 | 51,821,444 | 695,277.00 | 2,396,230.71 | 150,000.00 | 3,241,507.71 | 46,200 | 50,750 |
| 18. Mendham Boro | 779,074.00 | 4,326,263.04 | 21,430,200 | 363,696.00 | 417,260.82 | 25,000.00 | 805,956.82 | 8,000 | 17,150 |
| 19. Mendham Twp. | 876,916.07 | 4,981,068.93 | 11,746,400 | 520,000.00 | 495,125.65 | 112,000.00 | 1,127,125.65 | 4,800 | 14,250 |
| 20. Mine Hill Twp. | 323,474.00 | 1,852,065.53 | 3,295,200 | 200,000.00 | 328,505.79 | 25,000.00 | 553,505.79 | 19,000 | 16,400 |
| 21. Montville Twp. | 938,342.35 | 10,161,287.24 | 15,298,900 | 890,000.00 | 2,052,029.30 | 310,000.00 | 3,252,029.30 | 38,000 | 50,000 |
| 22. Morris Twp. | 2,215,193.34 | 16,666,662.35 | 71,791,900 | 959,000.00 | 3,366,894.80 | 220,000.00 | 4,545,894.80 | 50,200 | 63,050 |
| 23. Morris Plains Boro | 1,512,989.41 | 5,519,391.32 | 5,311,400 | 480,714.00 | 987,233.43 | 65,000.00 | 1,532,947.43 | 18,200 | 24,450 |
| 24. Morristown Town | 3,793,082.98 | 10,513,343.48 | 88,774,655 | 1,377,343.00 | 4,296,183.81 | 375,000.00 | 6,048,526.81 | 44,200 | 24,300 |
| 25. Mountain Lakes Boro | 794,611.34 | 4,636,617.48 | 12,270,300 | 398,000.00 | 447,278.16 | 120,000.00 | 965,278.16 | 2,200 | 13,750 |

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 Total Amount of Exempt Property | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|--------------------------------|--------------------------------|--|---|--|---|---|--|--|----------------------------|
| | Section C | Section D | | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1(a, b, c, d, + CII) | | | | | | | |
| 26. Mt. Arlington Boro | \$ 501,156.38 | \$ 1,923,284.33 | \$ 5,479,000 | \$ 146,812.00 | \$ 320,130.66 | \$ 80,395.85 | \$ 547,338.51 | \$ 10,000 | \$ 11,050 |
| 27. Mt. Olive Twp. | 1,579,112.50 | 9,526,204.44 | 23,538,200 | 497,000.00 | 1,651,232.57 | 395,000.00 | 2,543,232.57 | 31,400 | 40,200 |
| 28. Netcong Boro | 59,230.67 | 1,489,964.09 | 2,457,300 | 137,588.00 | 400,953.54 | 40,000.00 | 578,541.54 | 22,200 | 10,650 |
| 29. Par-Troy Twp. | 4,005,564.00 | 29,795,509.67 | 97,039,650 | 2,144,847.34 | 5,278,581.07 | 250,000.00 | 7,673,428.41 | 98,800 | 133,100 |
| 30. Passaic Twp. | 1,101,608.99 | 5,420,814.29 | 7,839,580 | 528,892.79 | 1,519,066.76 | 160,000.00 | 2,207,959.55 | 24,000 | 28,200 |
| 31. Pequannock Twp. | 1,537,558.70 | 8,378,504.90 | 27,767,300 | 484,255.00 | 1,272,963.30 | 100,000.00 | 1,857,218.30 | 52,600 | 64,300 |
| 32. Randolph Twp. | 2,851,557.00 | 13,602,801.89 | 35,287,200 | 255,314.00 | 2,027,902.25 | 334,977.75 | 2,618,194.00 | 22,800 | 50,600 |
| 33. Riverdale Boro | 416,878.44 | 1,805,083.82 | 3,672,700 | 117,765.46 | 410,922.37 | 15,700.00 | 544,387.83 | 11,200 | 13,800 |
| 34. Rockaway Boro | 481,389.81 | 3,467,473.17 | 13,188,700 | 430,000.00 | 662,155.93 | 70,000.00 | 1,162,155.93 | 31,800 | 25,250 |
| 35. Rockaway Twp. | 3,563,401.00 | 15,800,352.31 | 111,164,050 | 925,000.00 | 2,428,964.00 | 500,000.00 | 3,853,964.00 | 52,000 | 62,700 |
| 36. Roxbury Twp. | 2,258,679.70 | 12,488,130.71 | 47,226,200 | 650,000.00 | 2,022,317.98 | 372,099.64 | 3,044,417.62 | 50,600 | 72,450 |
| 37. Victory Gardens Boro | 98,000.00 | 320,855.75 | 801,000 | 72,922.82 | 59,552.59 | ..... | 132,475.41 | 2,400 | 2,500 |
| 38. Washington Twp. | 1,597,399.20 | 7,873,630.04 | 28,433,450 | 700,000.00 | 931,728.08 | 200,000.00 | 1,831,728.08 | 16,800 | 30,650 |
| 39. Wharton Boro | 773,751.00 | 3,238,924.06 | 8,578,700 | 250,000.00 | 525,853.28 | 15,000.00 | 790,853.28 | 24,200 | 18,450 |
| Totals | \$51,701,171.33 | \$282,345,718.93 | \$1,026,605,314 | \$20,464,055.82 | \$52,890,364.00 | \$6,729,173.24 | \$80,083,593.06 | \$1,189,000 | \$1,345,600 |

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$23,929,768.93
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes334699685
 Rate per \$100 to be applied to Col. 11 for apportionment of County Library012951836
 County Percentage Level of Taxable Value of Real Property 100%

Total County Taxes Appropriated \$46,482,721.06
 Adjustments 369,841.01
 Total County Taxes Apportioned (including adjustments)—Total 12 A 1 \$46,852,562.07

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|----------------------------------|----------------------------|--|---|--|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Barnegat Twp. | \$ 51,714,820 | \$ 68,881,400 | \$ 120,596,220 | \$ 3,406,971 | | | | | \$ 124,003,191 |
| 2. Barnegat Light Boro | 28,408,290 | 22,573,460 | 50,981,750 | 142,263 | | | | | 51,124,013 |
| 3. Bay Head Boro | 48,472,250 | 43,521,150 | 91,993,400 | 446,804 | | | | | 92,440,204 |
| 4. Beach Haven Boro | 52,175,030 | 51,310,360 | 103,485,390 | 617,785 | | | | | 104,103,175 |
| 5. Beachwood Boro | 32,513,220 | 70,135,000 | 102,648,220 | 698,058 | | | | | 103,346,278 |
| 6. Berkeley Twp. | 199,284,200 | 428,104,700 | 627,388,900 | 6,562,971 | | | | | 633,951,871 |
| 7. Brick Twp. | 196,293,400 | 439,832,550 | 636,125,950 | 7,207,255 | | | | | 643,333,205 |
| 8. Dover Twp. | 325,307,800 | 747,662,500 | 1,072,970,300 | 14,447,856 | | | \$16,391,700 | \$16,391,700 | 1,071,026,256 |
| 9. Eagleswood Twp. | 14,219,950 | 15,554,800 | 29,774,750 | 312,147 | | | | | 30,086,897 |
| 10. Harvey Cedars Boro | 33,506,710 | 27,565,920 | 61,072,630 | 401,384 | | | | | 61,474,014 |
| 11. Island Heights Boro | 8,987,500 | 16,256,500 | 25,244,000 | 190,190 | | | | | 25,434,190 |
| 12. Jackson Twp. | 121,060,725 | 214,105,210 | 335,165,935 | 4,362,224 | | | | | 339,528,159 |
| 13. Lacey Twp. | 156,621,860 | 288,463,250 | 445,085,110 | 6,452,337 | | | | | 451,537,447 |
| 14. Lakehurst Boro | 5,478,600 | 16,286,000 | 21,764,600 | 2,899,829 | | | | 7,134,900 | 24,664,429 |
| 15. Lakewood Twp. | 112,643,700 | 367,496,300 | 480,140,000 | 8,607,234 | | \$7,134,900 | | | 481,612,334 |
| 16. Lavallette Boro | 59,986,950 | 72,580,300 | 132,567,250 | 1,677,309 | | | | | 134,244,559 |
| 17. Little Egg Harbor Twp. | 102,359,400 | 179,025,700 | 281,385,100 | 7,347,386 | | | | | 288,732,486 |
| 18. Long Beach Twp. | 235,240,580 | 211,437,300 | 446,677,880 | 2,498,564 | | | | | 449,176,444 |
| 19. Manchester Twp. | 125,407,078 | 323,291,900 | 448,698,978 | 5,958,458 | | | | | 454,657,436 |
| 20. Mantoloking Boro* | 48,377,600 | 35,778,300 | 84,155,900 | 344,025 | | | | | 84,499,925 |
| 21. Ocean Twp. | 39,160,850 | 56,298,400 | 95,459,250 | 839,521 | | | | | 96,298,771 |
| 22. Ocean Gate Boro | 5,168,834 | 16,724,295 | 21,893,129 | 116,211 | | | | | 22,009,340 |
| 23. Pine Beach Boro | 11,441,150 | 19,872,500 | 31,313,650 | 131,139 | | | | | 31,444,789 |
| 24. Plumsted Twp. | 18,236,850 | 35,525,100 | 53,761,950 | 2,316,463 | | | | | 56,078,413 |
| 25. Pt. Pleasant Boro | 105,511,250 | 176,836,800 | 282,348,050 | 4,081,952 | | | | | 286,430,002 |
| 26. Pt. Pleasant Beach Boro | 64,129,350 | 60,925,425 | 125,054,775 | 823,727 | | | | | 125,878,502 |
| 27. Seaside Heights Boro | 51,448,800 | 42,601,800 | 94,050,600 | 428,646 | | | | | 94,479,246 |
| 28. Seaside Park Boro* | 62,444,410 | 63,023,550 | 125,467,960 | 435,681 | | | | | 125,903,641 |
| 29. Ship Bottom Boro | 35,214,255 | 38,081,225 | 73,295,480 | 574,280 | | | | | 73,869,760 |
| 30. South Toms River Boro | 7,938,000 | 23,634,550 | 31,572,550 | 378,415 | | | | | 31,950,965 |
| 31. Stafford Twp. | 89,165,760 | 106,395,225 | 195,560,985 | 5,584,064 | | | | | 201,145,049 |
| 32. Surf City Boro | 49,865,300 | 54,678,613 | 104,543,913 | 1,784,342 | | | | | 106,308,255 |
| 33. Tuckerton Boro | 20,656,950 | 31,447,600 | 52,104,550 | 939,962 | | | | | 53,044,512 |
| Totals | \$2,518,441,422 | \$4,365,907,683 | \$6,884,349,105 | \$92,795,253 | | \$7,134,900 | \$16,391,700 | \$23,526,600 | \$6,953,617,758 |

(1) NOTE: Deductions—The following deductions are reflected in Column 5

| | | | |
|--|---------------------------------|------------------------------------|-------|
| INDUSTRIAL ABATEMENT PER R.S. 54:4-3.97 | SOLAR PER R.S. 54:4-3.114 | POLLUTION PER R.S. 54:4-3.56 | TOTAL |
|--|---------------------------------|------------------------------------|-------|

DISTRICT

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|----------------------------------|--|--|--|---|--|---|--|---|--|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| Deduct Overpayment | Add Underpayment | | | | | | | | |
| 1. Barnegat Twp. | 3.65 | 84.89 | | | \$ 22,031,610 | \$ 146,034,801 | \$ 639,957.03 | | |
| 2. Barnegat Light Boro | 2.10 | 58.34 | | | 38,852,138 | 87,976,151 | 385,531.09 | | |
| 3. Bay Head Boro | 1.65 | 90.25 | \$412,763 | | 10,452,424 | 103,305,391 | 452,707.23 | | |
| 4. Beach Haven Boro | 2.21 | 67.25 | | | 52,079,726 | 156,182,901 | 684,428.26 | | |
| 5. Beachwood Boro | 3.11 | 91.99 | | | 9,312,343 | 112,658,621 | 493,695.17 | | |
| 6. Berkeley Twp. | 1.80 | 106.33 | | \$ 43,434,142 | | 590,517,729 | 2,587,780.22 | | |
| 7. Brick Twp. | 4.01 | 55.96 | | | 509,293,552 | 1,152,626,757 | 5,051,067.19 | | |
| 8. Dover Twp. | 4.07 | 65.60 | 6,050 | | 580,166,927 | 1,651,199,233 | 7,235,922.83 | | |
| 9. Eagleswood Twp. | 2.21 | 112.26 | | 3,082,500 | | 27,004,397 | 118,339.28 | | |
| 10. Harvey Cedars Boro | 2.07 | 62.29 | | | 37,176,163 | 98,650,177 | 432,307.05 | | |
| 11. Island Heights Boro | 3.58 | 75.43 | | | 8,450,703 | 33,884,893 | 148,491.15 | | |
| 12. Jackson Twp. | 3.47 | 81.90 | | | 78,690,041 | 418,218,200 | 1,832,725.31 | | |
| 13. Lacey Twp. | 2.07 | 108.93 | | 32,776,321 | | 418,761,128 | 1,835,104.53 | | |
| 14. Lakelhurst Boro | 3.12 | 96.95 | 422 | | 995,011 | 25,659,862 | 112,447.23 | | |
| 15. Lakewood Twp. | 3.63 | 80.36 | 8,183 | | 123,604,450 | 605,224,967 | 2,652,230.61 | | |
| 16. Lavallette Boro | 1.57 | 75.43 | | | 44,031,477 | 178,276,036 | 781,245.30 | | |
| 17. Little Egg Harbor Twp. | 2.03 | 124.97 | | 55,332,207 | | 233,400,279 | 1,022,812.01 | | |
| 18. Long Beach Twp. | 1.59 | 74.76 | | | 152,873,690 | 602,050,134 | 2,638,317.79 | | |
| 19. Manchester Twp. | 2.19 | 82.23 | 222 | | 99,222,112 | 553,879,770 | 2,427,224.52 | | |
| 20. Mantoloking Boro | 1.13 | 96.08 | | | 3,521,167 | 86,021,092 | 385,728.03 | | |
| 21. Ocean Twp. | 3.13 | 82.85 | | | 20,267,286 | 116,566,057 | 510,818.43 | | |
| 22. Ocean Gate Boro | 3.44 | 72.50 | | | 8,421,946 | 30,431,286 | 133,356.67 | | |
| 23. Pine Beach Boro | 3.46 | 78.07 | | | 8,905,893 | 40,350,682 | 176,825.68 | | |
| 24. Plumsted Twp. | 2.14 | 86.48 | | | 9,405,171 | 65,483,584 | 286,963.66 | | |
| 25. Pt. Pleasant Boro | 3.00 | 78.58 | | | 80,026,164 | 366,456,166 | 1,605,892.55 | | |
| 26. Pt. Pleasant Beach Boro | 3.34 | 66.06 | 1,081 | | 68,799,526 | 194,479,109 | 852,250.78 | | |
| 27. Seaside Heights Boro | 2.41 | 81.87 | | | 23,348,465 | 117,827,711 | 516,347.28 | | |
| 28. Seaside Park Boro | 1.73 | 100.54 | | | 477,983 | 126,381,624 | 553,832.43 | | |
| 29. Ship Bottom Boro | 2.20 | 68.05 | | | 35,815,925 | 109,785,685 | 481,105.33 | | |
| 30. South Toms River Boro | 3.50 | 78.22 | 1,778 | | 9,509,523 | 41,462,266 | 181,696.89 | | |
| 31. Stafford Twp. | 2.71 | 54.25 | | | 167,007,442 | 368,152,491 | 1,613,326.22 | | |
| 32. Surf City Boro | 1.73 | 71.58 | | | 42,326,770 | 148,635,025 | 651,351.79 | | |
| 33. Tuckerton Boro | 2.29 | 105.70 | | 2,168,287 | | 50,876,225 | 222,950.95 | | |
| Totals | | | \$430,499 | \$136,793,457 | \$2,243,165,628 | \$9,060,420,428 | \$39,704,780.49 | | |

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|----------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Barnegat Twp. | \$ 3,468.28 | | \$ 636,488.75 | \$ 38,505.42 | \$ 54,528.79 | \$ 3,277,761.00 | | | |
| 2. Barnegat Light Boro | 139.94 | | 385,391.15 | 23,311.54 | 32,956.13 | L 116,515.47 | S \$ 309,088.65 | | |
| 3. Bay Head Boro | 243.59 | | 452,463.64 | 27,368.65 | 38,693.82 | 608,300.00 | | | |
| 4. Beach Haven Boro | 333.88 | | 684,094.38 | | 58,515.10 | 333,723.00 | S 535,978.66 | | |
| 5. Beachwood Boro | 63.29 | | 493,631.88 | 29,858.78 | 42,209.12 | | T 1,961,937.38 | | |
| 6. Berkeley Twp. | 1,922.69 | | 2,585,857.53 | 156,413.65 | 221,151.51 | 3,967,493.00 | C 3,110,868.99 | | |
| 7. Brick Twp. | 2,308.66 | | 5,048,758.53 | 305,389.99 | 431,749.39 | 16,484,773.00 | | | |
| 8. Dover Twp. | 20,526.60 | | 7,215,396.23 | 436,952.35 | 618,099.77 | | T 28,466,314.97 | | |
| 9. Eagleswood Twp. | 248.38 | | 118,090.90 | 7,143.14 | 10,103.77 | 246,577.00 | P 231,330.53 | | |
| 10. Harvey Cedars Boro | 16.81 | | 432,290.24 | 26,148.34 | 36,962.95 | L 130,701.89 | S 294,950.83 | | |
| 11. Island Heights Boro | | | 148,491.15 | 8,981.92 | 12,696.57 | 334,637.30 | C 185,297.15 | | |
| 12. Jackson Twp. | 25,521.29 | | 1,807,204.02 | 109,464.31 | 155,946.10 | 7,776,761.99 | | | |
| 13. Lacey Twp. | 7,182.29 | | 1,827,922.24 | 110,611.63 | 156,659.53 | 7,280,076.00 | | | |
| 14. Lakehurst Boro | 135.40 | | 112,311.83 | 6,795.38 | 9,614.45 | 395,628.25 | | | |
| 15. Lakewood Twp. | 18,380.38 | | 2,633,850.23 | | 226,026.94 | 9,765,169.75 | | | |
| 16. Lavellette Boro | | | 781,245.30 | 47,255.90 | 66,799.51 | 652,935.00 | | | |
| 17. Little Egg Harbor Twp. | 2,782.83 | | 1,020,029.18 | 61,700.19 | 87,289.74 | 1,311,735.05 | P 2,204,639.20 | | |
| 18. Long Beach Twp. | 13,446.38 | | 2,824,871.41 | 158,819.72 | 224,986.68 | L 792,060.71 | S 2,151,193.25 | | |
| 19. Manchester Twp. | 11,806.44 | | 2,415,418.08 | 146,106.61 | 206,838.55 | 4,722,518.18 | | | |
| 20. Mantoloking Boro | 106.34 | | 385,621.69 | 23,325.48 | 32,974.96 | 87,685.00 | | | |
| 21. Ocean Twp. | 1,913.67 | | 508,904.76 | 30,783.04 | 43,563.51 | 1,964,138.89 | | | |
| 22. Ocean Gate Boro | 81.35 | | 133,275.32 | 8,061.57 | 11,397.71 | 226,702.00 | C 190,436.67 | | |
| 23. Pine Beach Boro | 17.93 | | 176,807.75 | 10,694.74 | 15,118.22 | | T 713,078.16 | | |
| 24. Plumsted Twp. | | | 286,963.66 | 17,357.83 | 24,536.51 | 870,803.00 | | | |
| 25. Pt. Pleasant Boro | 283.70 | | 1,605,608.85 | 97,120.52 | 137,295.24 | 5,609,538.50 | | | |
| 26. Pt. Pleasant Beach Boro | 241.38 | | 852,009.40 | 51,537.07 | 72,859.31 | 2,373,171.50 | | | |
| 27. Seaside Heights Boro | 3,171.79 | | 513,175.49 | 31,041.77 | 43,962.06 | 362,406.00 | C 724,452.68 | | |
| 28. Seaside Park Boro | 760.84 | | 553,071.59 | 33,454.35 | 47,309.81 | 397,431.00 | C 823,945.33 | | |
| 29. Ship Bottom Boro | 803.23 | | 480,297.10 | 29,052.35 | 41,088.57 | L 145,174.52 | S 411,041.77 | | |
| 30. South Toms River Boro | 136.48 | | 181,560.41 | 10,982.25 | 15,527.69 | | T 726,069.29 | | |
| 31. Stafford Twp. | 2,834.91 | | 1,610,491.31 | 97,430.08 | 137,839.95 | 2,622,134.00 | S 963,913.08 | | |
| 32. Surf City Boro | 169.76 | | 651,182.03 | 39,388.69 | 55,683.06 | L 196,875.66 | S 529,774.76 | | |
| 33. Tuckerton Boro | 3,851.84 | | 219,099.11 | 13,293.74 | 19,014.98 | 321,363.00 | P 544,842.13 | | |
| Totals | \$122,905.35 | | \$39,581,875.14 | \$2,194,351.00 | \$3,390,000.00 | \$73,374,789.66 | \$45,079,153.66 | | |

L—CONSOLIDATED SCHOOL DISTRICT OF LONG BEACH ISLAND

T—TOMS RIVER REGIONAL SCHOOL DISTRICT

P—PINELANDS REGIONAL SCHOOL DISTRICT

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|-----------------------------|-----------------------------------|---|------------------------------------|---|---|--|---|--|-------------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 1. Barnegat Twp. | \$ 528,000.00 | \$ 4,535,283.96 | \$ 6,054,100 | \$ 725,000.00 | \$ 782,726.00 | \$ 150,000.00 | \$ 1,657,726.00 | \$ 47,000 | \$ 31,400 |
| 2. Barnegat Light Boro | 208,131.00 | 1,075,393.94 | 11,183,500 | 248,000.00 | 148,669.00 | 40,000.00 | 436,669.00 | 7,800 | 4,650 |
| 3. Bay Head Boro | 401,000.00 | 1,527,826.11 | 4,695,500 | 300,398.83 | 329,113.25 | 30,000.00 | 659,512.08 | 6,200 | 6,850 |
| 4. Beach Haven Boro | 694,945.00 | 2,307,256.14 | 7,744,400 | 230,000.00 | 368,055.00 | 70,000.00 | 668,055.00 | 20,200 | 9,600 |
| 5. Beachwood Boro | 693,000.00 | 3,220,637.16 | 6,546,730 | 330,000.00 | 487,069.00 | 230,000.00 | 1,047,069.00 | 58,000 | 30,350 |
| 6. Berkeley Twp. | 1,411,668.50 | 11,453,453.18 | 336,583,900 | 1,750,000.00 | 2,889,130.33 | 360,000.00 | 4,999,130.33 | 578,00 | 119,350 |
| 7. Brick Twp. | 3,570,000.00 | 25,840,670.91 | 99,753,050 | 2,417,500.00 | 4,872,903.59 | 1,350,000.00 | 8,640,403.59 | 374,800 | 219,550 |
| 8. Dover Twp. | 6,865,079.80 | 43,601,843.12 | 171,888,100 | 3,160,000.00 | 8,480,328.62 | 2,320,058.72 | 13,960,385.34 | 544,800 | 235,900 |
| 9. Eagleswood Twp. | 54,000.00 | 667,245.34 | 4,249,100 | 27,128.00 | 241,237.49 | 96,000.00 | 364,365.49 | 16,600 | 4,300 |
| 10. Harvey Cedars Boro | 352,109.00 | 1,273,163.25 | 2,956,700 | 117,500.00 | 141,591.00 | 60,000.00 | 319,091.00 | 3,800 | 2,850 |
| 11. Island Heights Boro | 222,400.00 | 912,504.09 | 2,386,900 | 23,322.00 | 203,354.29 | 81,500.00 | 308,226.29 | 15,400 | 8,650 |
| 12. Jackson Twp. | 1,961,400.95 | 11,810,777.37 | 57,642,130 | 731,551.04 | 2,822,448.96 | 900,000.00 | 4,454,000.00 | 101,400 | 73,125 |
| 13. Lacey Twp. | 246,000.00 | 9,375,269.40 | 28,689,550 | 633,374.39 | 5,411,569.72 | 340,000.00 | 6,384,944.11 | 209,400 | 75,025 |
| 14. Lakehurst Boro | 770,349.91 | 770,349.91 | 6,819,500 | 55,214.89 | 388,316.10 | 65,000.00 | 508,530.79 | 14,600 | 9,300 |
| 15. Lakewood Twp. | 4,856,825.86 | 17,481,872.78 | 63,008,100 | 634,125.59 | 4,303,735.41 | 850,000.00 | 5,787,861.00 | 388,600 | 98,700 |
| 16. Lavallette Boro | 563,800.00 | 2,112,035.71 | 16,358,100 | 267,000.00 | 572,072.45 | 50,000.00 | 889,072.45 | 27,200 | 12,500 |
| 17. Little Egg Harbor Twp. | 1,198,584.00 | 5,883,977.36 | 16,690,500 | 375,000.00 | 839,307.00 | 420,000.00 | 1,634,307.00 | 106,600 | 41,800 |
| 18. Long Beach Twp. | 1,199,087.00 | 7,151,018.77 | 10,429,900 | 753,900.00 | 1,277,113.00 | 240,000.00 | 2,271,013.00 | 44,800 | 25,100 |
| 19. Manchester Twp. | 2,478,500.00 | 9,969,381.42 | 69,570,090 | 390,000.00 | 1,940,857.91 | 320,000.00 | 2,650,857.91 | 155,400 | 90,650 |
| 20. Mantoloking Boro | 429,432.00 | 959,039.13 | 1,431,000 | 240,000.00 | 217,993.40 | 5,000.00 | 462,993.40 | 400 | 2,350 |
| 21. Ocean Twp. | 475,058.00 | 3,022,448.20 | 4,784,500 | 416,000.00 | 518,441.00 | 120,000.00 | 1,054,441.00 | 74,200 | 21,800 |
| 22. Ocean Gate Boro | 187,400.00 | 757,273.27 | 1,636,025 | 57,628.00 | 207,718.64 | 50,000.00 | 315,348.64 | 26,000 | 5,700 |
| 23. Pine Beach Boro | 172,900.00 | 1,088,598.87 | 3,904,800 | 61,947.00 | 212,803.95 | 40,000.00 | 314,750.95 | 18,200 | 9,400 |
| 24. Plumsted Twp. | 1,199,669.00 | 1,199,669.00 | 18,453,750 | 70,358.00 | 407,251.13 | 85,000.00 | 562,607.13 | 26,400 | 15,750 |
| 25. Pt. Pleasant Boro | 1,149,121.88 | 8,598,684.99 | 35,312,500 | 260,403.00 | 1,346,015.48 | 400,000.00 | 2,006,418.48 | 186,400 | 78,000 |
| 26. Pt. Pleasant Beach Boro | 848,200.00 | 4,197,777.28 | 21,964,750 | 20,000.00 | 1,033,313.39 | 583,000.00 | 1,636,313.39 | 40,800 | 19,900 |
| 27. Seaside Heights Boro | 607,560.24 | 2,282,598.42 | 11,892,200 | 219,600.00 | 2,047,865.86 | 200,000.00 | 2,467,465.86 | 24,000 | 6,600 |
| 28. Seaside Park Boro | 327,000.00 | 2,182,212.08 | 40,599,800 | 352,137.00 | 1,109,070.69 | 85,000.00 | 1,546,207.69 | 21,600 | 10,450 |
| 29. Ship Bottom Boro | 522,376.00 | 1,629,030.31 | 5,337,875 | 270,000.00 | 430,574.00 | 100,000.00 | 800,574.00 | 23,600 | 8,150 |
| 30. South Toms River Boro | 184,466.94 | 1,118,606.58 | 1,820,200 | 52,000.00 | 306,469.36 | 93,000.00 | 451,469.36 | 26,400 | 9,600 |
| 31. Stafford Twp. | 26,011.00 | 5,457,819.42 | 19,383,450 | 1,246,200.00 | 2,094,689.00 | 405,000.00 | 3,745,889.00 | 113,400 | 52,150 |
| 32. Surf City Boro | 369,084.00 | 1,841,988.20 | 7,602,900 | 395,000.00 | 337,516.00 | 45,000.00 | 777,516.00 | 21,200 | 8,300 |
| 33. Tuckerton Boro | 97,742.00 | 1,215,354.96 | 3,213,350 | 305,000.00 | 323,758.00 | 90,000.00 | 718,758.00 | 29,800 | 8,950 |
| Totals | \$32,900,883.17 | \$196,521,052.63 | \$1,100,586,950 | \$17,135,285.54 | \$47,093,078.02 | \$10,273,606.72 | \$74,501,970.28 | \$3,353,000 | \$1,354,950 |

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$25,836,482.16
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$ 438222274

Net County Taxes Apportioned (12 A III) \$39,581,875.14
 ± Adjustments (Net Total 12 A IIb) ± \$ 122,905.35
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$39,704,780.49

±Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|------------------------------|----------------------------|--|---|--|---|---|--|--|--|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Bloomingdale Boro | \$ 32,958,300 | \$ 71,711,900 | \$ 104,670,200 | \$ 642,628 | ..... | \$ 60,700 | ..... | \$ 60,700 | \$ 105,252,128 |
| 2. Clifton City | 413,259,600 | 696,736,200 | 1,109,995,800 | 9,398,700 | ..... | ..... | ..... | ..... | 1,119,394,500 |
| 3. Haledon Boro | 16,207,600 | 34,666,100 | 50,873,700 | 3,757,145 | ..... | ..... | ..... | ..... | 54,630,845 |
| 4. Hawthorne Boro | 84,064,700 | 148,968,500 | 233,033,200 | 1,223,309 | ..... | ..... | ..... | ..... | 234,256,509 |
| 5. Little Falls Twp. | 41,139,500 | 84,450,906 | 125,590,406 | 3,362,159 | ..... | ..... | ..... | ..... | 128,952,565 |
| 6. North Haledon Boro | 16,753,800 | 49,578,200 | 66,332,000 | 284,536 | ..... | ..... | ..... | ..... | 66,616,536 |
| 7. Passaic City | 63,863,800 | 197,948,250 | 261,812,050 | 13,185,172 | ..... | 1,620,550 | ..... | 1,620,550 | 273,376,672 |
| 8. Paterson City | 105,168,120 | 499,260,040 | 604,428,160 | 19,819,785 | ..... | ..... | ..... | ..... | 624,247,945 |
| 9. Pompton Lakes Boro | 31,751,300 | 72,605,400 | 104,356,700 | 938,399 | ..... | 9,200 | ..... | 9,200 | 105,285,899 |
| 10. Prospect Park Boro | 7,460,750 | 24,072,250 | 31,533,000 | 278,265 | ..... | ..... | ..... | ..... | 31,811,265 |
| 11. Ringwood Boro | 48,181,100 | 79,315,400 | 127,496,500 | 1,401,284 | ..... | ..... | ..... | ..... | 128,897,784 |
| 12. Totowa Boro | 86,172,100 | 220,717,700 | 306,889,800 | 2,303,475 | ..... | ..... | ..... | ..... | 309,193,275 |
| 13. Wanaque Boro | 28,796,000 | 51,650,500 | 80,446,500 | 634,400 | ..... | ..... | ..... | ..... | 81,080,900 |
| 14. Wayne Twp. | 397,057,900 | 700,168,745 | 1,097,226,645 | 12,349,198 | ..... | ..... | ..... | ..... | 1,109,575,843 |
| 15. West Milford Twp. | 104,034,900 | 167,595,700 | 271,630,600 | 4,634,950 | ..... | ..... | ..... | ..... | 276,265,550 |
| 16. West Paterson Boro | 42,239,700 | 84,985,900 | 127,275,600 | 1,025,016 | ..... | ..... | ..... | ..... | 128,300,616 |
| Totals | \$1,519,159,170 | \$3,184,431,691 | \$4,703,590,861 | \$75,238,421 | ..... | *\$1,690,450 | ..... | \$1,690,450 | \$4,777,138,832 |

*Chapter 104 and 12
Deferred Assessment Exemption

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|------------------------------|--|--|---|--|---|---|---|---|-------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | Deduct Overpayment | Add Underpayment | | | | |
| 1. Bloomingdale Boro | 4.18 | 72.57 | \$ 620 | ..... | \$ 41,760,482 | \$ 147,013,230 | \$ 971,762.76 | ..... | ..... |
| 2. Clifton City | 3.60 | 58.47 | 120,940 | ..... | 932,950,858 | 2,052,466,298 | 13,566,876.39 | ..... | ..... |
| 3. Haledon Boro | 5.71 | 43.63 | ..... | ..... | 68,948,873 | 123,579,718 | 816,866.40 | ..... | ..... |
| 4. Hawthorne Boro | 4.50 | 54.92 | 33,758 | ..... | 202,394,614 | 436,684,881 | 2,886,502.84 | ..... | ..... |
| 5. Little Falls Twp. | 4.75 | 45.79 | 3,910 | ..... | 158,880,115 | 287,836,590 | 1,902,610.26 | ..... | ..... |
| 6. North Haledon Boro | 7.38 | 36.21 | ..... | ..... | 118,469,443 | 185,085,979 | 1,223,425.01 | ..... | ..... |
| 7. Passaic City | 6.45 | 66.56 | 251,295 | ..... | 181,634,367 | 455,262,334 | 3,009,300.48 | ..... | ..... |
| 8. Paterson City | 6.23 | 61.13 | 734,894 | ..... | 464,513,050 | 1,089,495,889 | 7,201,607.19 | ..... | ..... |
| 9. Pompton Lakes Boro | 6.93 | 45.35 | 526 | ..... | 134,087,925 | 239,374,350 | 1,582,273.10 | ..... | ..... |
| 10. Prospect Park Boro | 5.34 | 50.63 | ..... | ..... | 32,677,157 | 64,488,422 | 426,270.80 | ..... | ..... |
| 11. Ringwood Boro | 6.49 | 45.62 | ..... | ..... | 152,652,941 | 281,550,723 | 1,861,060.47 | ..... | ..... |
| 12. Totowa Boro | 2.54 | 70.24 | 1,173 | ..... | 144,155,672 | 453,350,120 | 2,996,660.67 | ..... | ..... |
| 13. Wanque Boro | 6.09 | 45.79 | ..... | ..... | 99,214,400 | 180,295,300 | 1,191,758.45 | ..... | ..... |
| 14. Wayne Twp. | 3.61 | 69.75 | 904 | ..... | 506,205,630 | 1,615,782,377 | 10,680,379.90 | ..... | ..... |
| 15. West Milford Twp. | 5.50 | 52.45 | 1,688 | ..... | 250,502,478 | 526,789,716 | 3,481,966.86 | ..... | ..... |
| 16. West Paterson Boro | 4.95 | 51.68 | ..... | ..... | 127,568,105 | 255,868,721 | 1,691,301.49 | ..... | ..... |
| Totals ..... | ..... | ..... | \$1,149,708 | ..... | \$3,616,616,110 | \$8,394,904,650 | \$55,490,623.07 | ..... | ..... |

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Bloomingdale Boro | \$ 9,123.03 | ..... | \$ 962,639.73 | ..... | ..... | \$ 2,244,963.52 | ..... | ..... | ..... |
| 2. Clifton City | 204,670.41 | ..... | 13,362,205.98 | ..... | ..... | 16,794,502.00 | ..... | 528,085.52 | ..... |
| 3. Haledon Boro | 2,758.02 | ..... | 814,108.38 | ..... | ..... | 1,082,603.00 | 740,869.34 | ..... | ..... |
| 4. Hawthorne Boro | 6,802.24 | ..... | 2,879,700.60 | ..... | ..... | 6,598,440.00 | ..... | ..... | ..... |
| 5. Little Falls Twp. | 72,541.72 | ..... | 1,830,068.54 | ..... | ..... | 1,998,458.00 | 1,531,191.63 | ..... | ..... |
| 6. North Haledon Boro | 21,200.02 | ..... | 1,202,224.99 | ..... | ..... | 1,396,762.00 | 1,491,735.19 | ..... | ..... |
| 7. Passaic City | 155,691.75 | ..... | 2,853,608.73 | ..... | ..... | 6,454,280.77 | ..... | 25,686.50 | ..... |
| 8. Paterson City | 61,098.24 | ..... | 7,140,508.95 | ..... | ..... | 13,726,561.50 | ..... | 1,438,990.75 | ..... |
| 9. Pompton Lakes Boro | 5,198.92 | ..... | 1,577,074.18 | ..... | ..... | 4,347,096.72 | ..... | ..... | ..... |
| 10. Prospect Park Boro ..... | ..... | ..... | 426,270.80 | ..... | ..... | 525,336.00 | 442,019.47 | ..... | ..... |
| 11. Ringwood Boro | 33,911.27 | ..... | 1,827,149.20 | ..... | ..... | 3,028,931.00 | 1,673,113.23 | ..... | ..... |
| 12. Totowa Boro | 13,578.83 | ..... | 2,983,081.84 | ..... | ..... | 2,072,181.25 | 2,134,484.41 | ..... | ..... |
| 13. Wanaque Boro | 169.79 | ..... | 1,191,588.66 | ..... | ..... | 1,805,271.00 | 1,093,406.77 | ..... | ..... |
| 14. Wayne Twp. | 60,174.49 | ..... | 10,620,205.41 | ..... | ..... | 22,268,425.50 | ..... | ..... | ..... |
| 15. West Milford Twp. | 30,277.46 | 185.77 | 3,451,875.17 | ..... | ..... | 9,013,557.64 | ..... | ..... | ..... |
| 16. West Paterson Boro | 102,016.63 | ..... | 1,589,284.86 | ..... | ..... | 2,363,168.76 | 1,303,771.96 | ..... | ..... |
| Totals | \$779,212.82 | \$185.77 | \$54,711,596.02 | ..... | ..... | \$95,720,538.66 | \$10,410,592.00 | \$1,992,762.77 | ..... |

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|------------------------------|-----------------------------------|--|------------------------------------|---|---|--|---|--|-------------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 1. Bloomingdale Boro | \$ 1,187,636.41 | \$ 4,395,239.66 | \$ 13,293,400 | \$ 101,917.46 | \$ 630,895.53 | \$ 115,000 | \$ 847,812.99 | \$ 36,400 | \$ 28,900 |
| 2. Clifton City | 9,536,438.58 | 40,221,232.08 | 118,361,200 | 3,800,000.00 | 12,148,305.70 | 500,000 | 16,448,305.70 | 570,600 | 289,550 |
| 3. Haledon Boro | 481,743.89 | 3,119,324.61 | 22,315,100 | 120,655.00 | 698,469.03 | 28,000 | 847,124.03 | 58,000 | 16,900 |
| 4. Hawthorne Boro | 1,053,391.00 | 10,531,531.60 | 24,847,200 | 875,000.00 | 1,732,407.00 | 185,000 | 2,792,407.00 | 140,200 | 66,700 |
| 5. Little Falls Twp. | 754,558.59 | 6,114,276.76 | 33,935,400 | 220,000.00 | 1,438,949.03 | 175,000 | 1,833,949.03 | 73,600 | 42,750 |
| 6. North Haledon Boro | 821,436.58 | 4,912,158.76 | 11,958,800 | ..... | 658,455.68 | 43,900 | 702,355.68 | 55,200 | 32,300 |
| 7. Passaic City | 8,282,072.75 | 17,615,648.75 | 113,603,100 | ..... | 10,233,295.99 | 525,000 | 10,758,295.99 | 136,640 | 52,850 |
| 8. Paterson City | 16,579,013.06 | 38,885,074.26 | 245,203,997 | ..... | 45,301,374.73 | 1,936,000 | 47,237,374.73 | 547,600 | 117,050 |
| 9. Pompton Lakes Boro | 1,365,042.00 | 7,289,212.90 | 21,788,500 | 16,800.00 | 1,107,000.00 | 97,200 | 1,221,000.00 | 47,600 | 49,050 |
| 10. Prospect Park Boro | 302,976.28 | 1,696,602.55 | 4,171,800 | 110,000.00 | 320,905.89 | 8,000 | 438,905.89 | 41,200 | 10,550 |
| 11. Ringwood Boro | 1,830,687.00 | 8,359,880.43 | 22,759,100 | 310,000.00 | 1,051,957.00 | 200,000 | 1,561,957.00 | 34,200 | 37,400 |
| 12. Totowa Boro | 653,776.74 | 7,843,524.24 | 59,481,000 | 395,000.00 | 1,676,474.72 | 105,000 | 2,176,474.72 | 104,000 | 52,400 |
| 13. Wanaque Boro | 847,350.00 | 4,937,616.43 | 35,532,400 | 205,000.00 | 859,731.80 | 131,000 | 1,195,731.80 | 57,800 | 36,900 |
| 14. Wayne Twp. | 7,094,859.44 | 39,983,490.35 | 231,783,200 | 2,300,000.00 | 6,290,807.82 | 460,000 | 9,050,807.82 | 121,800 | 181,850 |
| 15. West Milford Twp. | 2,721,395.00 | 15,186,827.81 | 46,375,200 | 911,100.00 | 2,795,099.32 | 614,080 | 4,320,279.32 | 79,400 | 73,000 |
| 16. West Paterson Boro | 1,084,318.26 | 6,340,543.84 | 19,173,200 | 250,000.00 | 857,352.95 | 36,500 | 1,143,852.95 | 64,600 | 39,850 |
| Totals | \$54,596,695.58 | \$217,432,185.03 | \$1,024,582,597 | \$9,615,472.46 | \$87,801,482.19 | \$5,159,680 | \$102,576,634.65 | \$2,168,840 | \$1,128,000 |

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$31,699,503.29
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$.6610036133

Net County Taxes Apportioned (12 A III) 54,711,596.02
 ‡Adjustments (Net Total 12 A IIb) ± 779,027.05
 Total County Taxes Apportioned (Including Adjustments—Total 12 A 1) 55,490,623.07

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|-----------------------------------|----------------------------|--|---|--|---|---|--|--|--|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Alloway Twp. | \$ 7,064,680 | \$ 18,381,400 | \$ 25,446,080 | \$ 390,758 | | | | | \$ 25,836,838 |
| 2. Carneys Point Twp. | 14,714,000 | 58,298,270 | 73,012,270 | 982,686 | | | | | 73,994,956 |
| 3. Elmer Boro | 2,377,150 | 11,495,200 | 13,872,350 | 506,465 | | | | | 14,378,815 |
| 4. Elsinboro Twp. | 4,384,900 | 18,574,600 | 22,959,500 | 243,720 | | | | | 23,203,220 |
| 5. Lower Alloways Creek Twp. | 5,964,140 | 28,863,750 | 34,827,890 | 740,541 | | | | | 35,568,431 |
| 6. Mannington Twp. | 7,365,700 | 19,443,500 | 26,809,200 | 816,651 | | | | | 27,625,851 |
| 7. Oldmans Twp. | 6,811,100 | 19,937,800 | 26,748,900 | 420,971 | | | | | 27,169,871 |
| 8. Penns Grove Boro** | 6,024,550 | 30,545,900 | 36,570,450 | 2,567,250 | | | | | 39,137,700 |
| 9. Pennsville Twp. | 24,634,400 | 158,958,700 | 183,593,100 | 6,534,741 | | | | | 190,127,841 |
| 10. Pilesgrove Twp. | 12,954,300 | 28,639,000 | 41,593,300 | 1,073,155 | | | | | 42,666,455 |
| 11. Pittsgrove Twp. | 24,572,275 | 53,929,350 | 78,501,625 | 1,275,276 | | | | | 79,776,901 |
| 12. Quinton Twp. | 8,066,050 | 17,610,100 | 25,676,150 | 2,619,579 | | | | | 28,495,729 |
| 13. Salem City | 5,256,625 | 42,534,300 | 47,790,925 | 2,286,723 | | | | | 50,077,648 |
| 14. Upper Pittsgrove Twp. | 11,650,800 | 27,455,500 | 39,106,300 | 1,293,330 | | | | | 40,399,630 |
| 15. Woodstown Boro | 3,647,350 | 22,149,200 | 25,796,550 | 874,779 | | | | | 26,671,329 |
| Totals | \$145,488,020 | \$557,016,570 | \$702,504,590 | \$22,626,625 | | | | | \$725,131,215 |

Abstract of Ratables and Exemptions In the County of Salem, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|-----------------------------------|--|--|--|---|---|---|--|---|-------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| Deduct Overpayment | Add Underpayment | | | | | | | | |
| 1. Alloway Twp. | \$4.05 | 59.74 | ..... | ..... | \$ 18,322,837 | \$ 44,159,675 | \$ 378,816.70 | ..... | ..... |
| 2. Carneys Point Twp. | 4.31 | 70.57 | \$19,700 | ..... | 39,569,371 | 113,584,027 | 974,362.40 | ..... | ..... |
| 3. Elmer Boro | 3.75 | 72.12 | 11,356 | ..... | 6,019,005 | 20,409,176 | 175,076.85 | ..... | ..... |
| 4. Elsinboro Twp. | 1.92 | 123.27 | ..... | \$3,975,743 | ..... | 19,227,477 | 164,939.83 | ..... | ..... |
| 5. Lower Alloways Creek Twp. | 1.18 | 69.19 | ..... | ..... | 17,234,291 | 52,802,722 | 452,959.70 | ..... | ..... |
| 6. Mannington Twp. | 3.76 | 67.47 | 3,585 | ..... | 17,121,266 | 44,750,702 | 383,886.73 | ..... | ..... |
| 7. Oldmans Twp. | 3.55 | 75.22 | 1,497 | ..... | 10,527,806 | 37,699,174 | 323,396.33 | ..... | ..... |
| 8. Penns Grove Boro** | 4.25 | 98.61 | 113 | ..... | 2,069,384 | 41,207,197 | 353,489.34 | ..... | ..... |
| 9. Pennsville Twp. | 3.62 | 73.78 | 4,456 | ..... | 140,436,571 | 330,568,868 | 2,835,742.43 | ..... | ..... |
| 10. Pilesgrove Twp. | 3.57 | 71.54 | 622 | ..... | 18,304,227 | 60,971,304 | 523,032.57 | ..... | ..... |
| 11. Pittsgrove Twp. | 2.92 | 86.40 | ..... | ..... | 14,293,695 | 94,070,596 | 806,969.55 | ..... | ..... |
| 12. Quinton Twp. | 3.14 | 74.40 | ..... | ..... | 10,354,415 | 38,850,144 | 333,269.74 | ..... | ..... |
| 13. Salem City | 3.83 | 89.58 | 20,329 | ..... | 12,227,904 | 62,325,881 | 534,652.59 | ..... | ..... |
| 14. Upper Pittsgrove Twp. | 2.90 | 81.89 | ..... | ..... | 10,833,162 | 51,232,792 | 439,492.30 | ..... | ..... |
| 15. Woodstown Boro | 4.80 | 64.23 | 1,554 | ..... | 15,085,251 | 41,758,134 | 358,215.47 | ..... | ..... |
| Totals | ..... | ..... | \$63,212 | \$3,975,743 | \$332,399,185 | \$1,053,617,869 | \$9,038,302.53 | ..... | ..... |

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|-----------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Alloway Twp. | \$ 861.25 | | \$ 377,955.45 | | | \$ 666,528.25 | | | |
| 2. Carneys Point Twp. | | \$ 146.25 | 974,508.65 | | | | \$ 1,969,552.50 | | |
| 3. Elmer Boro | 156.94 | | 174,919.91 | | | 283,260.00 | | | |
| 4. Elsinboro Twp. | 39.99 | | 164,899.84 | | | 280,211.24 | | | |
| 5. Lower Alloways Creek Twp. | 35,793.54 | | 417,166.16 | | | | | | |
| 6. Mannington Twp. | | 18,462.84 | 402,349.57 | | | 632,826.50 | | | |
| 7. Oldmans Twp. | 16,645.00 | | 306,751.33 | | | 655,984.53 | | | |
| 8. Penns Grove Boro** | 1,761.36 | | 351,727.98 | | | | 764,637.96 | | |
| 9. Pennsville Twp. | 116,128.16 | | 2,719,614.27 | | | 4,070,555.50 | | | |
| 10. Pilesgrove Twp. | | 1,519.29 | 524,551.86 | | | | 996,363.89 | | |
| 11. Pittsgrove Twp. | 2,136.77 | | 804,832.78 | | | 1,519,943.50 | | | |
| 12. Quinton Twp. | 1,338.60 | | 331,931.14 | | | 556,879.25 | | | |
| 13. Salem City | 3,879.82 | | 530,772.77 | | | 947,474.00 | | \$45,817.65 | |
| 14. Upper Pittsgrove Twp. | 643.00 | | 438,849.30 | | | 731,753.00 | | | |
| 15. Woodstown Boro | 148.84 | | 358,066.63 | | | | 701,935.11 | | |
| Totals | \$179,533.27 | \$20,128.38 | \$8,878,897.64 | | | \$10,345,415.77 | \$4,432,489.46 | \$45,817.65 | |

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 Total Amount of Exempt Property | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|-----------------------------------|--------------------------------|---|---------------------------------------|--|---|---|--|--|----------------------------|
| | Section C | Section D Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII) | | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | | | | | | | | |
| 1. Alloway Twp. | | \$ 1,044,483.70 | \$ 2,233,200 | \$ 102,022.78 | \$ 354,382.22 | \$ 110,000.00 | \$ 566,405.00 | \$ 25,000.00 | \$ 10,000.00 |
| 2. Carneys Point Twp. | \$ 244,135.42 | 3,188,196.57 | 11,432,000 | 325,000.00 | 834,122.66 | 269,602.54 | 1,428,725.20 | 40,800.00 | 32,250.00 |
| 3. Elmer Boro | 80,521.36 | 538,701.27 | 6,764,800 | 21,508.31 | 108,481.78 | 18,000.00 | 147,990.09 | 13,200.00 | 4,900.00 |
| 4. Elsinboro Twp. | | 445,111.08 | 582,100 | 67,814.23 | 96,210.00 | 14,000.00 | 178,024.23 | 14,800.00 | 6,670.00 |
| 5. Lower Alloways Creek Twp. | | 417,166.16 | 3,578,625 | | 9,000,000.00 | 20,000.00 | 9,020,000.00 | 15,000.00 | 4,500.00 |
| 6. Mannington Twp. | 2,956.03 | 1,038,132.10 | 7,313,300 | 120,150.00 | 308,429.91 | 65,569.25 | 494,149.16 | 13,400.00 | 5,550.00 |
| 7. Oldmans Twp. | | 962,735.86 | 7,845,900 | 106,821.45 | 202,344.82 | 65,000.00 | 374,166.27 | 8,800.00 | 5,700.00 |
| 8. Penns Grove Boro** | 544,014.03 | 1,660,379.97 | 8,394,400 | 170,344.38 | 402,199.70 | 115,000.00 | 687,544.08 | 36,600.00 | 11,700.00 |
| 9. Pennsville Twp. | 83,839.34 | 6,874,009.11 | 21,194,200 | 300,000.00 | 5,008,124.49 | 400,000.00 | 5,708,124.49 | 84,400.00 | 60,850.00 |
| 10. Pilesgrove Twp. | | 1,520,915.75 | 1,298,000 | 163,779.32 | 352,596.22 | 60,000.00 | 576,375.54 | 13,600.00 | 10,000.00 |
| 11. Pittsgrove Twp. | | 2,324,776.28 | 10,055,500 | 486,309.06 | 407,945.94 | 100,000.00 | 994,255.00 | 38,400.00 | 18,650.00 |
| 12. Quinton Twp. | 5,695.00 | 894,505.39 | 2,065,600 | 211,023.29 | 264,251.61 | 115,000.00 | 590,274.90 | 20,400.00 | 9,650.00 |
| 13. Salem City | 392,546.03 | 1,916,610.45 | 15,395,710 | 284,761.00 | 1,133,181.07 | 169,500.00 | 1,587,442.07 | 32,200.00 | 16,250.00 |
| 14. Upper Pittsgrove Twp. | | 1,170,602.30 | 3,495,500 | 104,428.30 | 393,187.95 | 80,000.00 | 577,616.25 | 14,800.00 | 8,500.00 |
| 15. Woodstown Boro | 220,000.00 | 1,280,001.74 | 5,344,500 | 162,739.27 | 197,467.73 | 40,000.00 | 400,207.00 | 18,200.00 | 11,200.00 |
| Totals | \$1,573,707.21 | 25,276,327.73 | \$106,993,335 | \$2,626,701.39 | \$19,062,926.10 | \$1,641,671.79 | \$23,331,299.28 | \$389,600.00 | \$216,370.00 |

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$ 857834
 Net County Taxes Apportioned (12 A III) \$8,878,897.64
 ‡Adjustments (Net Total 12 A IIB) ± 159,404.89
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$9,038,302.53

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|----------------------------------|----------------------------|--|---|--|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Bedminster Twp. | \$ 47,973,000 | \$ 102,197,900 | \$ 150,170,900 | \$13,971,290 | | | | | \$ 164,142,190 |
| 2. Bernards Twp. | 68,843,178 | 202,206,100 | 271,049,278 | 2,192,802 | | | | | 273,242,080 |
| 3. Bernardsville Boro | 210,551,200 | 168,711,500 | 379,262,700 | 6,631,784 | | | | | 385,894,484 |
| 4. Bound Brook Boro | 45,257,300 | 99,818,655 | 145,075,955 | 5,105,292 | | | | | 150,181,247 |
| 5. Branchburg Twp. | 65,299,550 | 148,054,000 | 213,353,550 | 2,554,851 | | | | | 215,908,401 |
| 6. Bridgewater Twp. | 189,534,699 | 364,748,925 | 554,283,624 | 4,459,404 | | | \$2,877,000 | \$2,877,000 | 555,866,028 |
| 7. Far Hills Boro | 14,633,900 | 16,153,800 | 30,787,700 | 293,938 | | | | | 31,081,638 |
| 8. Franklin Twp. | 248,594,000 | 487,761,400 | 736,355,400 | 11,099,830 | | \$413,300 | | 413,300 | 747,041,930 |
| 9. Green Brook Twp. | 25,005,032 | 45,913,845 | 70,918,877 | 343,532 | | | | | 71,262,409 |
| 10. Hillsborough Twp. | 50,966,550 | 170,546,138 | 221,512,688 | 5,072,764 | | | | | 226,585,452 |
| 11. Manville Boro | 73,110,875 | 201,806,050 | 274,916,925 | 1,286,200 | | | | | 276,203,125 |
| 12. Millstone Boro | 1,108,100 | 4,417,460 | 5,525,560 | 44,540 | | | | | 5,570,100 |
| 13. Montgomery Twp. | 64,803,100 | 154,524,650 | 219,327,750 | 2,093,362 | | | | | 221,421,112 |
| 14. North Plainfield Boro | 74,409,600 | 194,359,250 | 268,768,850 | 1,695,086 | | | | | 270,463,936 |
| 15. Peapack-Gladstone Boro | 40,140,250 | 53,711,125 | 93,851,375 | 499,657 | | | | | 94,351,032 |
| 16. Raritan Boro | 35,903,820 | 109,972,625 | 145,876,445 | 1,409,057 | | | | | 147,285,502 |
| 17. Rocky Hill Boro | 2,305,800 | 6,388,950 | 8,694,750 | 37,945 | | | | | 8,732,695 |
| 18. Somerville Boro | 49,439,500 | 111,002,050 | 160,441,550 | 7,316,143 | | | | | 167,757,693 |
| 19. South Bound Brook Boro | 17,090,700 | 53,418,800 | 70,509,500 | 834,204 | | 10,100 | | 10,100 | 71,333,604 |
| 20. Warren Twp. | 165,406,100 | 267,541,315 | 432,947,415 | 1,663,849 | | | | | 434,611,264 |
| 21. Watchung Boro | 149,794,280 | 181,941,713 | 331,735,993 | 1,871,810 | | | | | 333,607,803 |
| Totals | \$1,640,170,534 | \$3,145,196,251 | \$4,785,366,785 | \$70,477,349 | | \$423,400 | \$2,877,000 | \$3,300,400 | \$4,852,543,725 |

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|--------------------------------------|--|--|---|--|---|---|---|---|-------------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| Deduct Overpayment | | Add Underpayment | | | | | | | |
| 1. Bedminster Twp. | \$1.73 | 74.40 | | | \$ 55,947,862 | \$ 220,090,052 | \$ 1,015,325.15 | | |
| 2. Bernards Twp. | 4.36 | 45.22 | \$ 2,974 | | 333,918,991 | 607,164,045 | 2,800,984.96 | | |
| 3. Bernardsville Boro | 1.58 | 121.38 | 118,390 | \$ 62,861,143 | | 323,151,731 | 1,490,771.97 | | |
| 4. Bound Brook Boro | 3.28 | 87.43 | 118,176 | | 23,420,182 | 173,719,605 | 801,407.80 | | |
| 5. Branchburg Twp. | 2.43 | 85.09 | 2,683 | | 42,339,937 | 258,251,021 | 1,191,370.32 | | |
| 6. Bridgewater Twp. | 4.19 | 57.34 | 47,726 | 2,140,440 | 493,163,187 | 1,046,936,501 | 4,829,754.69 | | |
| 7. Far Hills Boro | 1.98 | 69.82 | 9,036 | | 14,007,780 | 45,098,454 | 208,049.36 | | |
| 8. Franklin Twp. | 2.70 | 102.25 | | 6,245,740 | 9,095 | 740,805,285 | 3,417,502.20 | | |
| 9. Green Brook Twp. | 5.17 | 53.42 | | | 64,485,460 | 135,747,869 | 626,235.60 | | |
| 10. Hillsborough Twp. | 5.15 | 43.38 | 4,532 | | 298,135,147 | 524,725,131 | 2,420,675.62 | | |
| 11. Manville Boro | 2.22 | 122.98 | 196,657 | 29,304,594 | | 247,095,188 | 1,139,905.95 | | |
| 12. Millstone Boro | 4.39 | 41.24 | | | 7,989,374 | 13,559,474 | 62,552.92 | | |
| 13. Montgomery Twp. | 2.81 | 83.24 | 45,329 | | 49,279,369 | 270,745,810 | 1,249,011.61 | | |
| 14. North Plainfield Boro | 3.43 | 88.47 | | | 39,633,419 | 310,097,355 | 1,430,549.18 | | |
| 15. Peapack-Gladstone Boro | 1.89 | 100.32 | 5,178 | | 1,134,905 | 95,491,115 | 440,522.09 | | |
| 16. Raritan Boro | 3.06 | 86.82 | 162,444 | | 30,843,362 | 178,291,308 | 822,498.10 | | |
| 17. Rocky Hill Boro | 4.62 | 38.09 | | | 15,381,855 | 24,114,550 | 111,245.87 | | |
| 18. Somerville Boro | 4.87 | 66.98 | 71,093 | | 87,633,833 | 255,462,619 | 1,178,506.80 | | |
| 19. South Bound Brook Boro | 2.73 | 108.89 | 1,354 | 3,316,736 | 10,825,240 | 68,019,047 | 313,787.24 | | |
| 20. Warren Twp. | 1.92 | 122.64 | | 74,676,470 | | 359,934,794 | 1,660,460.55 | | |
| 21. Watchung Boro | 1.81 | 114.31 | | 31,021,426 | | 302,586,377 | 1,395,899.36 | | |
| Totals | | | \$785,572 | \$209,566,549 | \$1,557,324,583 | \$6,201,087,331 | \$28,607,017.34 | | |
| Home Improv.—So. Bound Brook | | | \$ 825 | | | | | | \$ 939 |
| Fallout—Franklin Twp. | | | \$ 9,095 | | | | | | |
| Air Pollution—Bridgewater Twp. | | | \$2,140,440 | | | | | | \$1,082,174 |
| | | | \$2,150,360 | | | | | | |
| Net Total Col. 10(a) \$207,426,109 | | | | | | | | | |
| Net Total Col. 10(b) \$1,556,232,484 | | | | | | | | | |

*14J-30(b) Bernards Twp.
Somerville Bor. 1,081,240

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|----------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| | 1. Bedminster Twp. | \$ 339.73 | | \$ 1,014,965.42 | \$ 67,427.83 | | \$ 969,814.00 | | |
| 2. Bernards Twp. | 5,464.15 | ..... | 2,795,520.81 | ..... | ..... | 7,526,769.29 | ..... | ..... | ..... |
| 3. Bernardsville Boro | 2,181.37 | ..... | 1,488,590.60 | 54.29 | ..... | 3,481,489.51 | ..... | ..... | ..... |
| 4. Bound Brook Boro | 1,852.60 | ..... | 799,555.20 | ..... | ..... | 2,940,058.31 | ..... | ..... | ..... |
| 5. Branchburg Twp. | 366.20 | ..... | 1,191,004.12 | 79,120.56 | ..... | 3,988,373.00 | ..... | ..... | ..... |
| 6. Bridgewater Twp. | 4,818.57 | ..... | 4,824,936.12 | 320,576.01 | ..... | ..... | \$17,726,914.57 | ..... | ..... |
| 7. Far Hills Boro ..... | ..... | ..... | 208,049.36 | 13,820.72 | ..... | 230,000.00 | ..... | ..... | ..... |
| 8. Franklin Twp. | 28,587.52 | ..... | 3,388,914.68 | ..... | ..... | 13,688,735.97 | ..... | ..... | ..... |
| 9. Green Brook Twp. | 2,300.01 | ..... | 623,935.59 | 41,474.86 | ..... | 2,590,868.50 | ..... | ..... | ..... |
| 10. Hillsborough Twp. | 12,613.84 | ..... | 2,408,061.78 | 160,041.61 | ..... | 8,268,718.22 | ..... | ..... | ..... |
| 11. Manville Boro | 14,697.03 | ..... | 1,125,208.92 | ..... | ..... | 3,896,184.43 | ..... | ..... | ..... |
| 12. Millstone Boro ..... | ..... | ..... | 62,552.92 | 4,155.39 | ..... | 178,094.00 | ..... | ..... | ..... |
| 13. Montgomery Twp. | 801.43 | ..... | 1,248,210.18 | 82,927.79 | ..... | 4,352,588.50 | ..... | ..... | ..... |
| 14. North Plainfield Boro | 637.40 | ..... | 1,429,911.78 | 94,992.79 | ..... | 5,457,267.00 | ..... | ..... | ..... |
| 15. Peapack-Gladstone Boro | 31.39 | ..... | 440,490.70 | 29,261.98 | ..... | 779,687.57 | ..... | ..... | ..... |
| 16. Raritan Boro | 1,721.76 | ..... | 820,776.34 | 38.86 | ..... | ..... | 2,914,874.92 | ..... | ..... |
| 17. Rocky Hill Boro | 20.98 | ..... | 111,224.89 | 7,388.79 | ..... | 242,798.00 | ..... | ..... | ..... |
| 18. Somerville Boro | 2,307.66 | ..... | 1,176,199.14 | ..... | ..... | 5,033,259.25 | ..... | ..... | ..... |
| 19. South Bound Brook Boro ..... | ..... | \$1,089.08 | 314,876.32 | ..... | ..... | 1,246,055.03 | ..... | ..... | ..... |
| 20. Warren Twp. | 66.17 | ..... | 1,680,394.38 | 110,300.38 | ..... | 3,304,460.23 | 2,036,391.07 | ..... | ..... |
| 21. Watchung Boro | 2,298.61 | ..... | 1,393,600.75 | 92,604.44 | ..... | 1,836,016.02 | 1,559,789.34 | ..... | ..... |
| Totals | \$81,106.42 | \$1,089.08 | \$28,527,000.00 | \$1,104,000.00 | ..... | \$70,011,236.83 | \$24,237,969.90 | ..... | ..... |

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 Total Amount of Exempt Property | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---------------------------------|--------------------------------|--|---|--|---|---|--|--|----------------------------|
| | Section C | Section D | | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 1. Bedminster Twp. | \$ 786,780.37 | \$ 2,839,007.62 | \$ 8,834,200 | \$ 250,000.00 | \$ 417,493.32 | \$ 65,000.00 | \$ 732,493.32 | \$ 7,000.00 | \$ 9,750.00 |
| 2. Bernards Twp. | 1,602,516.58 | 11,924,806.68 | 51,567,600 | 2,897,000.00 | 2,269,513.98 | 200,000.00 | 5,366,513.98 | 15,024.00 | 47,750.00 |
| 3. Bernardsville Boro | 1,144,379.20 | 6,114,405.02 | 27,843,700 | 615,000.00 | 892,682.37 | 115,000.00 | 1,622,682.37 | 19,800.00 | 24,400.00 |
| 4. Bound Brook Boro | 1,192,889.74 | 4,932,503.25 | 22,182,200 | 195,000.00 | 899,559.05 | 95,000.00 | 1,189,559.05 | 51,200.00 | 30,200.00 |
| 5. Branchburg Twp. .... | ..... | 5,258,497.68 | 16,917,300 | 7,500.00 | 1,866,800.67 | 100,000.00 | 1,974,300.67 | 15,000.00 | 27,300.00 |
| 6. Bridgewater Twp. | 422,868.38 | 23,295,295.08 | 59,814,580 | 1,689,480.71 | 6,142,460.66 | 500,000.00 | 8,331,941.37 | 83,600.00 | 119,700.00 |
| 7. Far Hills Boro | 165,723.75 | 617,593.83 | 1,667,500 | 109,000.00 | 65,803.68 | 20,000.00 | 194,803.68 | 2,200.00 | 1,900.00 |
| 8. Franklin Twp. | 3,162,092.95 | 20,239,743.60 | 82,498,700 | 1,554,000.00 | 3,468,686.05 | 420,000.00 | 5,442,686.05 | 91,800.00 | 98,000.00 |
| 9. Green Brook Twp. | 432,102.11 | 3,688,381.06 | 21,298,825 | 210,918.39 | 518,805.08 | 100,000.00 | 829,723.47 | 12,000.00 | 21,000.00 |
| 10. Hillsborough Twp. | 853,346.41 | 11,690,168.02 | 46,631,900 | 1,072,000.00 | 2,370,619.77 | 535,305.00 | 3,977,924.77 | 40,400.00 | 54,450.00 |
| 11. Manville Boro | 1,134,481.24 | 6,155,874.59 | 31,286,350 | 275,376.00 | 1,434,441.91 | 250,000.00 | 1,959,817.91 | 103,800.00 | 50,800.00 |
| 12. Millstone Boro .... | ..... | 244,802.31 | 304,400 | 25,000.00 | 47,583.98 | 1,500.00 | 74,083.98 | 2,400.00 | 1,950.00 |
| 13. Montgomery Twp. | 553,112.47 | 6,236,838.94 | 55,379,000 | 426,323.00 | 1,641,845.85 | 240,000.00 | 2,308,168.85 | 13,200.00 | 20,250.00 |
| 14. North Plainfield Boro | 2,299,257.76 | 9,281,429.33 | 28,125,200 | 340,000.00 | 2,106,900.34 | 150,000.00 | 2,596,900.34 | 85,200.00 | 62,950.00 |
| 15. Peapack-Gladstone Boro | 535,906.25 | 1,785,346.50 | 11,051,525 | 366,117.00 | 190,171.53 | 40,000.00 | 596,288.53 | 10,800.00 | 6,350.00 |
| 16. Raritan Boro | 782,946.60 | 4,518,559.00 | 8,154,240 | 377,506.46 | 965,933.61 | 90,000.00 | 1,433,440.07 | 65,000.00 | 22,350.00 |
| 17. Rocky Hill Boro | 42,876.56 | 404,288.24 | 641,100 | 53,500.00 | 94,697.44 | 12,000.00 | 160,197.44 | 3,600.00 | 2,400.00 |
| 18. Somerville Boro | 1,968,643.64 | 8,178,102.03 | 58,933,450 | 350,000.00 | 1,727,990.47 | 280,000.00 | 2,357,990.47 | 54,800.00 | 35,250.00 |
| 19. South Bound Brook Boro | 392,016.62 | 1,952,947.97 | 4,479,800 | 130,000.00 | 422,327.63 | 27,000.00 | 579,327.63 | 24,200.00 | 14,800.00 |
| 20. Warren Twp. | 1,261,805.94 | 8,373,352.00 | 31,916,400 | 26,822.00 | 1,299,693.55 | 300,000.00 | 1,626,515.55 | 20,400.00 | 39,800.00 |
| 21. Watchung Boro | 1,170,976.52 | 6,052,987.09 | 15,586,500 | 200,000.00 | 980,707.81 | 75,000.00 | 1,255,707.81 | 8,200.00 | 23,050.00 |
| Totals | \$19,904,723.09 | \$143,784,929.84 | \$585,114,470 | \$11,170,543.56 | \$29,824,718.75 | \$3,615,805.00 | \$44,611,067.31 | \$729,624.00 | \$714,400.00 |

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|---------------------------|----------------------------|--|---|--|---|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Andover Boro | \$ 3,473,830 | \$ 9,236,300 | \$ 12,710,130 | \$ 334,193 | | | | | \$ 13,044,323 |
| 2. Andover Twp. | 11,933,971 | 33,639,230 | 45,573,201 | 279,029 | | | | | 45,852,230 |
| 3. Branchville Boro | 2,495,250 | 12,164,050 | 14,659,300 | 232,527 | | | | | 14,891,827 |
| 4. Byram Twp. | 33,679,650 | 59,645,250 | 93,324,900 | 654,799 | | | | | 93,979,699 |
| 5. Frankford Twp. | 51,669,725 | 70,134,174 | 121,803,899 | 1,220,971 | | | | | 123,024,870 |
| 6. Franklin Boro | 6,855,950 | 27,494,000 | 34,349,950 | 1,011,345 | | | | | 35,361,385 |
| 7. Fredon Twp. | 6,547,368 | 18,129,520 | 24,676,888 | 203,067 | | | | | 24,879,955 |
| 8. Green Twp. | 8,530,651 | 22,968,586 | 31,399,237 | 236,396 | | | | | 31,635,633 |
| 9. Hamburg Boro | 9,322,450 | 24,221,350 | 33,543,800 | 266,623 | | | | | 33,810,423 |
| 10. Hampton Twp. | 37,425,432 | 64,551,282 | 101,976,714 | 812,111 | | | | | 102,788,825 |
| 11. Hardyston Twp. | 19,125,598 | 36,037,827 | 55,163,425 | 450,369 | | | | | 55,613,794 |
| 12. Hopatcong Boro | 80,146,175 | 174,821,925 | 254,968,100 | 1,507,821 | | | | | 256,475,921 |
| 13. Lafayette Twp. | 6,256,725 | 16,570,800 | 22,827,525 | 187,073 | \$54,000 | | | \$54,000 | 22,960,598 |
| 14. Montague Twp. | 34,525,500 | 45,945,300 | 80,470,800 | 901,910 | | | | | 81,372,710 |
| 15. Newton Town | 30,184,999 | 112,765,115 | 142,950,114 | 4,239,547 | | | | | 147,189,661 |
| 16. Ogdensburg Boro | 12,617,000 | 27,914,350 | 40,531,350 | 121,700 | | | | | 40,653,050 |
| 17. Sandyston Twp. | 9,989,900 | 19,662,200 | 29,652,100 | 295,606 | | | | | 29,947,706 |
| 18. Sparta Twp. | 62,164,050 | 157,063,090 | 219,227,140 | 1,671,851 | | | | | 220,898,991 |
| 19. Stanhope Boro | 9,582,650 | 24,785,350 | 34,368,000 | 304,019 | | | | | 34,672,019 |
| 20. Stillwater Twp. | 15,078,825 | 30,812,200 | 45,891,025 | 306,652 | | \$1,000 | | 1,000 | 46,196,677 |
| 21. Sussex Boro | 4,862,225 | 18,816,050 | 23,678,275 | 2,420,128 | | | | | 26,098,403 |
| 22. Vernon Twp. | 75,666,590 | 169,519,200 | 245,185,790 | 4,138,581 | | | | | 249,324,371 |
| 23. Walpack Twp. | 169,380 | 368,760 | 538,140 | 57,066 | | | | | 595,206 |
| 24. Wantage Twp. | 19,797,340 | 53,130,495 | 72,927,835 | 7,159,216 | | | | | 80,087,051 |
| Totals | \$552,101,234 | \$1,230,296,404 | \$1,782,397,638 | \$29,012,690 | \$54,000 | \$1,000 | | \$55,000 | \$1,811,355,328 |

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|---------------------------|--|--|---|--|---|---|---|---|-------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | Deduct Overpayment | Add Underpayment | | | | | | |
| 1. Andover Boro | \$2.78 | 83.25 | \$ 837 | ..... | \$ 3,030,404 | \$ 16,075,564 | \$ 81,337.05 | ..... | ..... |
| 2. Andover Twp. | 6.06 | 44.07 | 226 | ..... | 59,890,642 | 105,743,098 | 535,025.16 | ..... | ..... |
| 3. Branchville Boro | 3.07 | 65.47 | ..... | ..... | 9,332,654 | 24,224,481 | 122,567.87 | ..... | ..... |
| 4. Byram Twp. | 4.66 | 58.35 | ..... | ..... | 67,610,220 | 161,589,919 | 817,591.83 | ..... | ..... |
| 5. Frankford Twp. | 2.52 | 113.90 | ..... | \$12,794,190 | ..... | 110,230,680 | 557,730.84 | ..... | ..... |
| 6. Franklin Boro | 5.51 | 48.65 | 1,659 | ..... | 38,525,429 | 73,888,473 | 373,851.28 | ..... | ..... |
| 7. Fredon Twp. | 5.82 | 44.86 | ..... | ..... | 31,683,361 | 56,563,316 | 286,191.70 | ..... | ..... |
| 8. Green Twp. | 4.52 | 60.89 | 253 | ..... | 21,048,715 | 52,684,601 | 266,566.68 | ..... | ..... |
| 9. Hamburg Boro | 2.87 | 96.94 | ..... | ..... | 2,428,289 | 36,238,712 | 183,355.92 | ..... | ..... |
| 10. Hampton Twp. | 2.42 | 108.26 | ..... | 5,829,536 | ..... | 96,959,289 | 490,581.99 | ..... | ..... |
| 11. Hardyston Twp. | 5.51 | 49.70 | 143 | ..... | 57,322,916 | 112,936,853 | 571,423.18 | ..... | ..... |
| 12. Hopatcong Boro | 3.57 | 84.53 | ..... | ..... | 47,298,520 | 303,774,441 | 1,536,998.37 | ..... | ..... |
| 13. Lafayette Twp. | 4.99 | 50.60 | ..... | *52,719 | 24,052,880 | 46,960,759 | 237,605.93 | ..... | ..... |
| 14. Montague Twp. | 1.39 | 120.19 | ..... | 12,789,403 | ..... | 68,583,307 | 347,008.89 | ..... | ..... |
| 15. Newton Town | 2.25 | 130.84 | ..... | 25,463,201 | **711,319 | 122,437,779 | 619,494.73 | ..... | ..... |
| 16. Ogdensburg Boro | 4.03 | 74.03 | 238 | ..... | 16,363,383 | 57,016,671 | 288,485.53 | ..... | ..... |
| 17. Sandyston Twp. | 3.31 | 70.52 | ..... | ..... | 13,031,160 | 42,978,866 | 217,458.87 | ..... | ..... |
| 18. Sparta Twp. | 4.67 | 59.37 | 1,423 | ..... | **156,030,999 | 376,931,413 | 1,907,148.49 | ..... | ..... |
| 19. Stanhope Boro | 5.29 | 52.96 | ..... | ..... | 31,896,059 | 66,568,078 | 336,812.49 | ..... | ..... |
| 20. Stillwater Twp. | 4.59 | 57.15 | ..... | *750 | 35,240,484 | 81,436,411 | 412,041.35 | ..... | ..... |
| 21. Sussex Boro | 3.43 | 79.63 | ..... | ..... | 7,319,661 | 33,418,064 | 169,084.37 | ..... | ..... |
| 22. Vernon Twp. | 3.99 | 61.70 | 838 | ..... | 156,538,368 | 405,863,577 | 2,053,535.88 | ..... | ..... |
| 23. Walpack Twp. | 1.47 | 48.08 | ..... | ..... | 910,470 | 1,505,676 | 7,618.22 | ..... | ..... |
| 24. Wantage Twp. | 5.49 | 45.97 | ..... | ..... | 89,490,235 | 169,577,286 | 858,005.07 | ..... | ..... |
| Totals | ..... | ..... | \$5,617 | \$56,929,799 | \$869,756,166 | \$2,624,187,314 | \$13,277,521.19 | ..... | ..... |

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 | | | | | | | | |
|---------------------------|---|-----------------|---|-----------------------------------|--|--|--|---|--|
| | Apportionment of Taxes | | | | | | | | |
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| Deduct Overpayment | Add Underpayment | | | | | | | | |
| 1. Andover Boro | | | \$ 81,337.05 | \$ 5,187.70 | | | \$ 260,502.98 | | \$ 15,057.73 |
| 2. Andover Twp. | | \$ 287.38 | 535,312.54 | 34,139.37 | | | 1,829,906.02 | | 105,144.52 |
| 3. Branchville Boro | | | 122,567.87 | 7,817.42 | | \$ 119,322.82 | 184,301.51 | | 22,888.86 |
| 4. Byram Twp. | | 348.85 | 817,940.48 | 52,169.91 | | 1,563,925.00 | 1,019,146.31 | | 160,975.49 |
| 5. Frankford Twp. | \$11,735.82 | | 545,995.02 | 34,733.99 | | 1,398,365.00 | 683,571.04 | | 108,885.89 |
| 6. Franklin Boro | 4,703.05 | | 369,148.23 | 23,558.67 | | 1,142,440.50 | 112,968.76 | | 72,280.23 |
| 7. Fredon Twp. | 1,407.41 | | 284,784.29 | 18,165.44 | | 513,476.00 | **575,416.25 | | 55,563.22 |
| 8. Green Twp. | 828.71 | | 265,737.97 | 16,947.79 | | 960,774.00 | | | 50,119.19 |
| 9. Hamburg Boro | 458.64 | | 182,897.28 | 11,668.04 | | 598,942.28 | 44,364.72 | | 36,856.22 |
| 10. Hampton Twp. | 3,868.94 | | 486,713.05 | 31,019.94 | | 713,779.50 | **932,447.79 | | 94,234.72 |
| 11. Hardyston Twp. | | 878.38 | 572,301.56 | 36,502.23 | | 1,730,467.50 | 122,424.39 | | 109,877.63 |
| 12. Hopatcong Boro | 2,407.07 | | 1,534,591.30 | 97,897.98 | | 5,032,892.20 | | | 307,082.20 |
| 13. Lafayette Twp. | 914.10 | | 236,691.83 | 15,098.61 | | 546,937.00 | 291,495.19 | | 42,201.70 |
| 14. Montague Twp. | 1,963.04 | | 345,045.85 | 21,995.38 | | 698,292.83 | | | 63,745.85 |
| 15. Newton Town | 3,102.34 | | 616,392.39 | 39,326.37 | | 2,135,472.00 | | | 117,614.55 |
| 16. Ogdensburg Boro | 997.00 | | 287,488.53 | 18,339.19 | | 947,681.50 | 69,242.13 | | 55,036.88 |
| 17. Sandyston Twp. | 2,013.56 | | 215,445.31 | 13,727.80 | | | **716,484.89 | | 43,791.37 |
| 18. Sparta Twp. | 524.48 | | 1,908,624.01 | 21,429.45 | | 6,206,509.00 | | | 369,376.51 |
| 19. Stanhope Boro | 814.68 | | 335,997.81 | 21,429.45 | | 641,889.25 | 374,143.84 | | 60,329.63 |
| 20. Stillwater Twp. | 407.82 | | 411,633.53 | 26,255.85 | | 652,340.00 | **705,845.92 | | 81,547.12 |
| 21. Sussex Boro | 42.18 | | 169,042.19 | 10,781.30 | | | 593,563.84 | | 32,071.60 |
| 22. Vernon Twp. | 1,357.04 | | 2,052,178.64 | 130,888.80 | | 6,222,819.17 | | | 394,560.53 |
| 23. Walpack Twp. | 681.92 | | 6,936.30 | 447.06 | | | | | 1,356.65 |
| 24. Wantage Twp. | 1,117.96 | | 856,887.01 | 54,648.71 | | | 3,141,374.42 | | 169,186.71 |
| Totals | \$39,345.76 | 1,514.61 | \$13,239,690.04 | \$722,747.00 | | \$31,826,325.55 | \$11,657,200.00 | | \$2,569,785.00 |

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---------------------------|-----------------------------------|--|------------------------------------|---|---|--|---|--|-------------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 1. Andover Boro | | \$ 362,085.46 | \$ 524,500 | \$ 100,000.00 | \$ 74,720.48 | \$ 15,000.00 | \$ 189,720.48 | \$ 3,400.00 | \$ 2,100.00 |
| 2. Andover Twp. | \$ 270,145.00 | 2,774,647.45 | 6,176,540 | 359,975.00 | 366,758.44 | 128,492.93 | 855,226.37 | 13,800.00 | 15,300.00 |
| 3. Branchville Boro | | 456,898.48 | 834,600 | 250,000.00 | 336,645.80 | 13,000.00 | 599,645.80 | 6,000.00 | 3,850.00 |
| 4. Byram Twp. | 761,162.70 | 4,375,319.89 | 6,225,100 | 370,000.00 | 555,284.36 | 220,000.00 | 1,145,284.36 | 15,800.00 | 22,700.00 |
| 5. Frankford Twp. | 318,724.96 | 3,090,275.90 | 15,004,400 | 178,527.70 | 467,707.30 | 235,000.00 | 881,235.00 | 20,800.00 | 16,050.00 |
| 6. Franklin Boro | 226,312.96 | 1,946,709.35 | 6,454,100 | 131,111.24 | 721,391.26 | 56,330.00 | 908,832.50 | 37,000.00 | 12,700.00 |
| 7. Fredon Twp. | | 1,447,405.20 | 2,009,500 | 377,000.00 | 161,299.96 | 78,512.90 | 616,812.86 | 9,600.00 | 7,100.00 |
| 8. Green Twp. | | 1,429,577.25 | 6,752,352 | 90,000.00 | 169,458.08 | 40,000.00 | 299,458.08 | 6,800.00 | 7,150.00 |
| 9. Hamburg Boro | 95,529.39 | 970,257.93 | 3,121,200 | 136,623.00 | 182,121.31 | 75,000.00 | 393,744.31 | 11,200.00 | 6,150.00 |
| 10. Hampton Twp. | 225,232.81 | 2,483,427.81 | 22,701,300 | 180,000.00 | 381,567.70 | 185,000.00 | 746,567.70 | 21,400.00 | 13,750.00 |
| 11. Hardyston Twp. | 490,383.86 | 3,061,957.17 | 3,006,950 | 325,000.00 | 354,755.12 | 160,000.00 | 839,755.12 | 21,600.00 | 14,800.00 |
| 12. Hopatcong Boro | 2,158,686.36 | 9,131,150.04 | 10,886,520 | 733,300.00 | 1,082,435.31 | 331,765.00 | 2,147,500.31 | 74,200.00 | 52,950.00 |
| 13. Lafayette Twp. | 11,590.68 | 1,144,015.01 | 4,081,450 | 160,000.00 | 110,240.63 | 50,000.00 | 320,240.63 | 6,400.00 | 5,050.00 |
| 14. Montague Twp. | | 1,129,079.91 | 20,223,600 | 310,000.00 | 217,134.56 | 100,000.00 | 627,134.56 | 10,400.00 | 6,700.00 |
| 15. Newton Town | 402,619.84 | 3,311,425.15 | 54,793,929 | 365,000.00 | 892,805.16 | 145,000.00 | 1,402,805.16 | 38,400.00 | 20,000.00 |
| 16. Ogdensburg Boro | 258,128.32 | 1,635,916.55 | 2,515,525 | 116,500.00 | 242,480.65 | 46,430.00 | 405,410.65 | 12,800.00 | 11,000.00 |
| 17. Sandyston Twp. | | 989,449.37 | 32,606,905 | 100,300.00 | 189,426.88 | 75,000.00 | 364,726.88 | 15,800.00 | 6,200.00 |
| 18. Sparta Twp. | 1,811,766.41 | 10,294,275.93 | 26,569,225 | 411,838.00 | 1,270,196.62 | 450,000.00 | 2,132,034.62 | 22,400.00 | 48,700.00 |
| 19. Stanhope Boro | 397,901.86 | 1,831,691.84 | 7,203,300 | 208,877.00 | 218,011.14 | 50,000.00 | 476,888.14 | 11,400.00 | 11,500.00 |
| 20. Stillwater Twp. | 238,827.54 | 2,116,449.96 | 6,972,600 | 180,000.00 | 295,876.12 | 160,000.00 | 635,876.12 | 25,800.00 | 14,250.00 |
| 21. Sussex Boro | 87,585.49 | 893,044.42 | 7,695,700 | 110,000.00 | 178,120.75 | 40,000.00 | 328,120.75 | 14,200.00 | 5,650.00 |
| 22. Vernon Twp. | 1,137,907.28 | 9,938,354.42 | 17,851,800 | 1,008,468.65 | 1,481,931.67 | 450,000.00 | 2,940,400.32 | 53,600.00 | 56,100.00 |
| 23. Walpack Twp. | | 8,740.01 | 12,055,412 | 70,000.00 | 49,044.87 | 1,000.00 | 120,044.87 | 1,000.00 | 400.00 |
| 24. Wantage Twp. | 169,254.00 | 4,391,350.85 | 7,197,885 | 500,000.00 | 595,809.91 | 230,000.00 | 1,325,809.91 | 34,600.00 | 21,950.00 |
| Totals | \$9,197,757.76 | \$69,213,505.35 | \$283,464,393 | \$6,772,520.59 | \$10,595,224.08 | \$3,335,530.83 | \$20,703,275.50 | \$488,200.00 | \$382,100.00 |

Total Amount of Miscellaneous Revenues (Including Surplus Revenue) Appropriated for the support of the County Budget \$ 8,572,282.93
 Rate per 100 to be applied to Col. 11 for apportionment of
 County Taxes \$.50596698
 County Library Rate \$.03216131
 County Percentage Level of Taxable Value of Real Property 100%
 Net County Taxes Apportioned (12 A Iii) \$13,239,690.04
 Plus: Adjustments (Net Total 12 A Iib) \$ 37,831.15
 Total County Taxes Apportioned
 (Including Adjustments—Total 12 A I) \$13,277,521.19

Abstract of Ratables and Exemptions in the County of Union, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|-------------------------------|-------------------------------|---|---|---|--|---|--|---|---|
| | | | | | (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | (d) Total Deductions (Cols. (a) + (b) + (c)) | |
| 1. Berkeley Heights Twp. | \$ 62,249,650 | \$ 193,679,661 | \$ 255,929,311 | \$ 1,242,253 | ..... | ..... | \$392,900 | \$392,900 | \$ 256,778,664 |
| 2. Clark Twp. | 95,264,100 | 191,072,200 | 286,336,300 | 1,329,100 | ..... | ..... | ..... | ..... | 287,665,400 |
| 3. Cranford Twp. | 148,884,500 | 280,951,200 | 429,835,700 | 5,712,226 | ..... | ..... | ..... | ..... | 435,547,926 |
| 4. Elizabeth City | 288,249,900 | 658,731,000 | 946,980,900 | 25,073,800 | ..... | ..... | ..... | ..... | 972,054,700 |
| 5. Fanwood, Boro | 30,439,600 | 60,244,600 | 90,684,200 | 482,387 | ..... | ..... | ..... | ..... | 91,166,587 |
| 6. Garwood Boro | 30,306,900 | 46,020,600 | 76,327,500 | 433,230 | ..... | ..... | ..... | ..... | 76,760,730 |
| 7. Hillside Twp. | 106,304,100 | 208,354,500 | 314,658,600 | 2,105,918 | ..... | ..... | ..... | ..... | 316,764,518 |
| 8. Kenilworth Boro | 63,235,000 | 119,617,300 | 182,852,300 | 993,709 | ..... | ..... | ..... | ..... | 183,846,009 |
| 9. Linden City | 334,818,700 | 769,804,000 | 1,104,622,700 | 9,279,000 | ..... | ..... | ..... | ..... | 1,113,901,700 |
| 10. Mountainside Boro | 64,428,100 | 107,534,600 | 171,962,700 | 805,700 | ..... | ..... | ..... | ..... | 172,768,400 |
| 11. New Providence Boro | 104,369,800 | 185,736,000 | 290,105,800 | 5,821,236 | ..... | ..... | ..... | ..... | 295,927,036 |
| 12. Plainfield City | 89,565,025 | 295,933,600 | 385,498,625 | 13,601,692 | ..... | ..... | ..... | ..... | 399,100,317 |
| 13. Rahway City | 109,772,000 | 239,224,000 | 348,996,000 | 9,538,100 | ..... | ..... | ..... | ..... | 358,534,100 |
| 14. Roselle Boro | 90,027,100 | 174,581,500 | 264,608,600 | 7,838,254 | ..... | ..... | ..... | ..... | 272,446,854 |
| 15. Roselle Park Boro | 58,005,100 | 83,798,700 | 141,803,800 | 780,431 | ..... | ..... | ..... | ..... | 142,584,231 |
| 16. Scotch Plains Twp. | 106,316,400 | 195,795,400 | 302,111,800 | 1,606,431 | ..... | ..... | ..... | ..... | 303,718,231 |
| 17. Springfield Twp. | 125,447,600 | 226,520,400 | 351,968,000 | 2,697,002 | ..... | ..... | ..... | ..... | 354,665,002 |
| 18. Summit City | 143,467,100 | 232,480,100 | 375,947,200 | 4,873,666 | ..... | ..... | 390,000 | 390,000 | 380,430,866 |
| 19. Union Twp. | 401,803,400 | 560,440,100 | 962,243,500 | 14,265,183 | ..... | ..... | ..... | ..... | 976,508,683 |
| 20. Westfield Town | 142,600,600 | 284,542,800 | 427,143,400 | 4,025,887 | ..... | ..... | ..... | ..... | 431,169,287 |
| 21. Winfield Twp. | 220,200 | 1,171,500 | 1,391,700 | 34,500 | ..... | ..... | ..... | ..... | 1,426,200 |
| Totals | \$2,595,774,875 | \$5,116,233,761 | \$7,712,008,636 | \$112,539,705 | ..... | ..... | \$782,900 | \$782,900 | \$7,823,765,441 |

Abstract of Ratables and Exemptions in the County of Union, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|-------------------------------|--|--|---|--|---|---|---|---|--|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | Deduct Overpayment | Add Underpayment | | | | | | |
| 1. Berkeley Heights Twp. | \$ 4.48 | \$49.63 | | \$398,758 | \$ 294,466,804 | \$ 550,846,710 | \$ 2,761,954.30 | | |
| 2. Clark Twp. | 4.24 | 63.38 | \$ 4,064 | | 186,187,863 | 473,857,327 | 2,375,928.29 | | |
| 3. Cranford Twp. | 3.95 | 68.70 | 362,949 | | 211,044,012 | 646,954,887 | 3,243,842.25 | | |
| 4. Elizabeth City | 4.23 | 87.51 | 9,714,685 | | 219,232,476 | 1,201,001,861 | 6,021,842.72 | | |
| 5. Fanwood, Boro | 5.82 | 52.03 | 8,681 | | 84,877,334 | 176,052,602 | 882,730.59 | | |
| 6. Garwood Boro | 3.74 | 75.41 | 16,037 | | 32,777,808 | 109,554,575 | 549,308.41 | | |
| 7. Hillside Twp. | 3.92 | 89.24 | 79,597 | | 64,530,603 | 381,374,718 | 1,912,218.99 | | |
| 8. Kenilworth Boro | 3.12 | 67.59 | 37,543 | | 108,590,319 | 292,473,871 | 1,466,468.71 | | |
| 9. Linden City | 2.12 | 78.73 | 774,566 | | 479,158,969 | 1,593,835,235 | 7,991,515.61 | | |
| 10. Mountainside Boro | 3.94 | 57.23 | | | 139,858,950 | 312,627,350 | 1,567,518.58 | | |
| 11. New Providence Boro | 3.83 | 69.72 | 1,576 | | 133,875,086 | 429,803,698 | 2,155,042.68 | | |
| 12. Plainfield City | 5.06 | 79.62 | 301,039 | | 122,041,407 | 521,442,763 | 2,614,522.43 | | |
| 13. Rahway City | 4.42 | 73.17 | 882,547 | | 158,865,407 | 518,282,054 | 2,598,674.59 | | |
| 14. Roselle Boro | 3.59 | 90.28 | 28,591 | | 36,089,317 | 308,564,762 | 1,547,148.70 | | |
| 15. Roselle Park Boro | 4.62 | 62.83 | 48,023 | | 87,685,428 | 230,317,682 | 1,154,816.58 | | |
| 16. Scotch Plains Twp. | 5.10 | 55.61 | 62 | | 245,691,709 | 549,410,002 | 2,754,750.62 | | |
| 17. Springfield Twp. | 3.35 | 77.92 | 757 | | 117,572,331 | 472,238,090 | 2,367,809.41 | | |
| 18. Summit City | 4.61 | 45.52 | 314,213 | 466,766 | 469,247,817 | 849,526,130 | 4,259,537.73 | | |
| 19. Union Twp. | 3.15 | 70.04 | 32,614 | | 473,413,596 | 1,449,954,893 | 7,270,097.25 | | |
| 20. Westfield Town | 5.49 | 48.50 | 3,077 | | 467,822,232 | 896,994,596 | 4,507,573.42 | | |
| 21. Winfield Twp. | 20.37 | 45.00 | | | 1,750,319 | 3,176,519 | 15,927.12 | | |
| Totals | | | \$12,610,621 | \$865,524 | \$4,134,779,787 | \$11,970,290,325 | \$60,019,228.98 | | |

Abstract of Ratables and Exemptions in the County of Union, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|-------------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Berkeley Heights Twp. | \$ 45,974.87 | | \$ 2,715,979.43 | | \$ 4,309,375.00 | \$ 3,477,004.00 | | | |
| 2. Clark Twp. | 2,564.42 | | 2,373,363.87 | | 4,731,869.75 | 3,791,305.62 | | | |
| 3. Cranford Twp. | 4,676.89 | | 3,239,165.36 | | 10,392,921.88 | | | | |
| 4. Elizabeth City | 140,100.26 | | 5,881,742.46 | | 19,575,776.25 | | 1,833,929.46 | | |
| 5. Fanwood, Boro | | | 882,730.59 | | | 3,608,310.69 | | | |
| 6. Garwood Boro | 10,556.16 | | 538,752.25 | | 939,763.00 | 751,497.47 | | | |
| 7. Hillside Twp. | 145,546.71 | | 1,766,672.28 | | 5,829,716.00 | | | | |
| 8. Kenilworth Boro | | | 1,466,468.71 | | 1,661,785.50 | 2,079,574.96 | | | |
| 9. Linden City | 5,294.31 | | 7,986,221.30 | | 13,840,946.50 | | 812,000.00 | | |
| 10. Mountainside Boro | 3,129.89 | | 1,564,388.69 | | 1,972,240.50 | 2,237,638.87 | | | |
| 11. New Providence Boro | 7,296.83 | | 2,147,745.85 | | 6,919,015.00 | | | | |
| 12. Plainfield City | 18,808.98 | | 2,595,713.45 | | 8,500,000.00 | | 209,211.65 | | |
| 13. Rahway City | 14,680.86 | | 2,583,993.73 | | 7,861,323.00 | | 59,413.50 | | |
| 14. Roselle Boro | 51,184.76 | | 1,495,963.94 | | 5,048,574.00 | | | | |
| 15. Roselle Park Boro | 5,344.15 | | 1,149,472.43 | | 3,639,879.00 | | | | |
| 16. Scotch Plains Twp. | 355.20 | | 2,754,395.42 | | | 10,629,424.40 | | | |
| 17. Springfield Twp. | 18,277.84 | | 2,349,531.57 | | 3,852,987.00 | 3,146,199.63 | | | |
| 18. Summit City | 1,296.22 | | 4,258,241.51 | | 9,031,962.00 | | 407,548.75 | | |
| 19. Union Twp. | 2,885.65 | | 7,267,211.60 | | 15,442,328.00 | | | | |
| 20. Westfield Town | 596.96 | | 4,506,976.46 | | 15,625,415.00 | | | | |
| 21. Winfield Twp. | | | 15,927.12 | | 183,070.00 | | | | |
| Totals | \$478,570.96 | | \$59,540,658.02 | | \$139,358,947.38 | \$29,720,955.64 | \$3,322,103.36 | | |

Abstract of Rates and Exemptions in the County of Union, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73. L. 1976) | |
|-------------------------------|-----------------------------------|--|------------------------------------|---|---|--|---|--|-------------------------------|
| | Section C | Section D | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129. L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 1. Berkeley Heights Twp. | \$ 979,701.23 | \$ 11,482,059.66 | \$ 35,782,589 | \$ 1,038,430.00 | \$ 2,163,806.65 | \$ 70,803.00 | \$ 3,273,039.65 | \$ 27,200.00 | \$ 52,450.00 |
| 2. Clark Twp. | 1,293,353.28 | 12,189,892.52 | 26,226,500 | 560,000.00 | 2,295,576.42 | 173,990.00 | 3,029,566.42 | 62,200.00 | 97,250.00 |
| 3. Cranford Twp. | 3,560,891.54 | 17,192,978.78 | 70,815,900 | 814,000.00 | 3,419,079.33 | 191,000.00 | 4,424,079.33 | 103,800.00 | 117,700.00 |
| 4. Elizabeth City | 13,791,153.63 | 41,082,601.80 | 755,243,900 | 632,501.83 | 29,521,314.26 | 1,100,000.00 | 31,253,816.09 | 419,400.00 | 125,600.00 |
| 5. Fanwood, Boro | 810,732.03 | 5,301,773.31 | 3,636,700 | 276,000.00 | 841,439.00 | 60,000.00 | 1,177,439.00 | 20,200.00 | 36,900.00 |
| 6. Garwood Boro | 634,695.69 | 2,864,708.41 | 7,229,200 | 247,566.00 | 642,709.49 | 30,000.00 | 920,275.49 | 41,400.00 | 20,300.00 |
| 7. Hillside Twp. | 4,790,513.75 | 12,386,902.03 | 37,793,000 | ..... | 3,490,010.83 | 250,000.00 | 3,740,010.83 | 128,200.00 | 64,750.00 |
| 8. Kenilworth Boro | 523,568.49 | 5,731,397.66 | 29,172,400 | 485,000.00 | 1,216,224.31 | 48,000.00 | 1,749,224.31 | 58,600.00 | 39,650.00 |
| 9. Linden City | 918,919.52 | 23,558,087.32 | 148,586,900 | 5,135,000.00 | 18,933,670.61 | 125,000.00 | 24,193,670.61 | 359,600.00 | 139,650.00 |
| 10. Mountainside Boro | 1,020,929.22 | 6,795,197.28 | 48,487,800 | 604,554.00 | 996,265.50 | 65,000.00 | 1,665,819.50 | 21,600.00 | 37,600.00 |
| 11. New Providence Boro | 2,259,605.97 | 11,326,366.82 | 24,440,700 | 665,000.00 | 1,473,740.15 | 250,000.00 | 2,388,740.15 | 22,400.00 | 58,200.00 |
| 12. Plainfield City | 8,856,622.29 | 20,161,547.39 | 85,471,200 | 1,041,644.00 | 8,093,889.92 | 850,000.00 | 9,985,533.92 | 124,000.00 | 75,400.00 |
| 13. Rahway City | 5,311,093.25 | 15,815,823.48 | 62,933,700 | 264,000.00 | 4,053,060.33 | 300,000.00 | 4,617,060.33 | 176,200.00 | 111,250.00 |
| 14. Roselle Boro | 3,210,695.71 | 9,755,233.65 | 73,014,800 | 452,987.00 | 2,047,433.94 | 200,000.00 | 2,700,430.94 | 124,400.00 | 69,000.00 |
| 15. Roselle Park Boro | 1,792,323.64 | 6,581,675.07 | 17,727,500 | 450,000.00 | 941,306.47 | 62,000.00 | 1,453,306.47 | 88,000.00 | 47,650.00 |
| 16. Scotch Plains Twp. | 2,095,655.80 | 15,479,475.62 | 59,698,500 | 1,355,170.00 | 2,078,153.75 | 200,000.00 | 3,633,323.75 | 65,600.00 | 88,050.00 |
| 17. Springfield Twp. | 2,507,500.10 | 11,856,218.30 | 63,211,600 | 700,000.00 | 1,700,286.11 | 100,000.00 | 2,500,286.11 | 69,000.00 | 63,250.00 |
| 18. Summit City | 3,831,324.91 | 17,529,077.17 | 76,293,900 | 2,300,000.00 | 3,347,802.30 | 300,000.00 | 5,947,802.30 | 58,400.00 | 67,650.00 |
| 19. Union Twp. | 7,994,312.83 | 30,703,852.43 | 166,073,900 | 1,500,000.00 | 7,952,896.07 | 500,000.00 | 9,952,896.07 | 480,200.00 | 224,000.00 |
| 20. Westfield Town | 3,535,358.00 | 23,667,749.46 | 65,754,100 | 1,560,000.00 | 3,820,000.00 | 185,000.00 | 5,565,000.00 | 84,200.00 | 118,550.00 |
| 21. Winfield Twp. | 91,405.00 | 290,402.12 | 494,600 | 58,134.73 | 157,312.00 | ..... | 215,446.73 | ..... | ..... |
| Totals | \$69,810,355.88 | \$301,753,020.28 | \$1,858,089,389 | \$20,139,997.56 | \$99,185,977.44 | \$5,060,793.00 | \$124,386,768.00 | \$2,534,600.00 | \$1,654,850.00 |

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$48,912,081.45
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$.5014016148
 County Percentage Level of Taxable Value of Real Property in Effect 100%
 Net County Taxes Apportioned (12 A III) \$59,540,658.02
 ±Adjustments (Net Total 12 A IIb) ± \$ 478,570.96
 Total County Taxes Apportioned
 (Including Adjustments—Total 12 A I) \$60,019,228.98

±Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1981

| TAXING DISTRICT | 1 Taxable Value of Land | 2 Taxable Value of Improvements Thereon | 3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2) | 4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 5 Deductions | | | | 6 Net Valuation Taxable (Cols. 3 + 4 - 5(d)) |
|-----------------------------|----------------------------|--|---|--|--|--|---|--|---|
| | | | | | (a) | (b) | (c) | (d) | |
| | | | | | Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59) | Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48) | Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56) | Total Deductions (Cols. (a) + (b) + (c) + (d)) | |
| 1. Allamuchy Twp. | \$ 18,169,070 | \$ 43,801,900 | \$ 61,970,970 | \$ 910,421 | | | | | \$ 62,881,391 |
| 2. Alpha Boro | 9,326,700 | 35,113,600 | 44,440,300 | 252,292 | | | | | 44,692,592 |
| 3. Belvidere Town | 7,774,214 | 36,321,400 | 44,095,614 | 3,624,371 | | | | | 47,719,985 |
| 4. Blairstown Twp. | 41,842,363 | 59,961,419 | 101,803,782 | 1,044,615 | | \$ 6,000 | | \$ 6,000 | 102,842,397 |
| 5. Franklin Twp. | 15,844,661 | 34,238,510 | 50,083,171 | 742,871 | | | | | 50,826,042 |
| 6. Frelinghuysen Twp. | 12,990,850 | 21,623,055 | 34,613,905 | 280,886 | | | | | 34,894,791 |
| 7. Greenwich Twp. | 7,373,750 | 21,409,050 | 28,782,800 | 331,339 | | | | | 29,114,139 |
| 8. Hackettstown Twp. | 16,045,525 | 58,126,200 | 74,171,725 | 1,750,081 | | | | | 75,921,806 |
| 9. Hardwick Twp. | 13,376,650 | 19,682,800 | 33,059,450 | 159,346 | | | | | 33,218,796 |
| 10. Harmony Twp. | 17,164,371 | 30,629,100 | 47,793,471 | 422,421 | | 20,000 | | 20,000 | 48,195,892 |
| 11. Hope Twp. | 10,511,465 | 22,370,455 | 32,881,920 | 829,085 | | | | | 33,711,005 |
| 12. Independence Twp. | 16,308,925 | 37,529,615 | 53,838,540 | 646,093 | | | | | 54,484,633 |
| 13. Knowlton Twp. | 17,716,675 | 36,224,500 | 53,941,175 | 636,198 | | | | | 54,577,373 |
| 14. Liberty Twp. | 9,496,445 | 20,735,943 | 30,232,388 | 191,811 | | | | | 30,424,199 |
| 15. Lopatcong Twp. | 31,460,030 | 78,281,955 | 109,741,985 | 1,073,813 | \$20,000 | | | 20,000 | 110,795,798 |
| 16. Mansfield Twp. | 25,326,120 | 58,708,022 | 84,034,142 | 951,873 | | | | | 84,986,015 |
| 17. Oxford Twp. | 7,220,015 | 16,349,775 | 23,569,790 | 472,108 | | 61,550 | | 61,550 | 23,980,348 |
| 18. Pahaquarry Twp. | 67,950 | | 67,950 | 13,364 | | | | | 81,314 |
| 19. Phillipsburg Town | 38,872,020 | 176,707,845 | 215,579,865 | 4,717,986 | | 347,485 | \$ 709,800 | 1,057,285 | 219,240,566 |
| 20. Pohatcong Twp. | 14,634,720 | 46,418,397 | 61,053,117 | 886,529 | | | 57,400 | 57,400 | 61,882,246 |
| 21. Washington Boro | 23,290,700 | 71,745,800 | 95,036,500 | 3,084,784 | | | | | 98,121,284 |
| 22. Washington Twp. | 13,743,450 | 32,139,700 | 45,883,150 | 609,984 | | | | | 46,493,134 |
| 23. White Twp. | 18,346,270 | 78,114,360 | 96,460,630 | 546,785 | | 2,000 | 500,000 | 502,000 | 96,505,415 |
| Totals | \$386,902,939 | \$1,036,233,401 | \$1,423,136,340 | \$24,179,036 | \$20,000 | \$437,035 | \$1,267,200 | \$1,724,235 | \$1,445,591,141 |

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per \$100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization | | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b)) | 12 Apportionment of Taxes | | |
|-----------------------------|--|--|--|---|---|---|--|---|-------|
| | | | | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | | Section A County Taxes | | |
| | | | | | | | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) |  | Deduct Overpayment | Add Underpayment |
| 1. Allamuchy Twp. | 2.39 | 77.13 | \$ 1,267 | ..... | \$ 20,342,958 | \$ 83,225,616 | \$ 398,788.26 | ..... | ..... |
| 2. Alpha Boro | 2.11 | 103.89 | 1,977 | \$ 176,944 | ..... | 44,517,625 | 213,313.00 | ..... | ..... |
| 3. Belvidere Town | 3.07 | 88.64 | 10,161 | ..... | 9,235,965 | 56,966,111 | 272,961.83 | ..... | ..... |
| 4. Blairstown Twp. | .72 | 78.28 | ..... | 1,665 | 31,697,537 | 134,538,269 | 644,660.67 | ..... | ..... |
| 5. Franklin Twp. | 2.02 | 112.98 | 166 | 2,825,373 | ..... | 48,000,835 | 230,003.34 | ..... | ..... |
| 6. Frelinghuysen Twp. | 2.64 | 86.16 | ..... | ..... | 6,993,858 | 41,888,649 | 200,715.86 | ..... | ..... |
| 7. Greenwich Twp. | 2.79 | 78.35 | 1,060 | ..... | 9,299,560 | 38,414,759 | 184,070.19 | ..... | ..... |
| 8. Hackettstown Twp. | 5.74 | 48.38 | 9,294 | ..... | 86,517,500 | 162,448,600 | 778,397.29 | ..... | ..... |
| 9. Hardwick Twp. | 2.06 | 96.96 | ..... | ..... | 1,417,408 | 34,636,204 | 165,964.66 | ..... | ..... |
| 10. Harmony Twp. | 2.93 | 76.10 | 4,807 | 6,281 | 17,844,679 | 66,039,097 | 316,436.42 | ..... | ..... |
| 11. Hope Twp. | 2.67 | 84.38 | ..... | ..... | 7,054,891 | 40,765,896 | 195,336.02 | ..... | ..... |
| 12. Independence Twp. | 2.91 | 76.50 | 785 | ..... | 17,792,839 | 72,278,257 | 346,332.31 | ..... | ..... |
| 13. Knowlton Twp. | 1.98 | 119.77 | 262 | 7,320,116 | ..... | 47,257,519 | 226,441.62 | ..... | ..... |
| 14. Liberty Twp. | 2.98 | 76.53 | 152 | ..... | 9,801,199 | 40,225,550 | 192,746.87 | ..... | ..... |
| 15. Lopatcong Twp. | 2.07 | 107.72 | 4,202 | 4,705,770 | 1,433 | 106,095,663 | 508,373.58 | ..... | ..... |
| 16. Mansfield Twp. | 3.09 | 77.74 | 652 | ..... | 25,980,510 | 110,967,177 | 531,716.18 | ..... | ..... |
| 17. Oxford Twp. | 2.89 | 87.20 | ..... | 9,035 | 4,757,620 | 28,728,933 | 137,659.07 | ..... | ..... |
| 18. Pahaquarry Twp. | 4.10 | 13.33 | ..... | ..... | 512,410 | 593,724 | 2,844.92 | ..... | ..... |
| 19. Phillipsburg Town | 2.66 | 104.07 | 361,205 | ..... | 8,229,561 | 227,831,332 | 1,091,688.64 | ..... | ..... |
| 20. Pohatcong Twp. | 2.51 | 87.53 | 3,461 | 8,178 | 11,227,626 | 73,105,155 | 850,294.52 | ..... | ..... |
| 21. Washington Boro | 3.01 | 87.03 | 61,346 | ..... | 18,360,469 | 116,543,099 | 558,434.07 | ..... | ..... |
| 22. Washington Twp. | 4.59 | 50.73 | 465 | ..... | 46,981,699 | 93,475,278 | 447,901.07 | ..... | ..... |
| 23. White Twp. | 2.10 | 76.30 | 3,673 | 155,929 | 33,540,296 | 129,893,455 | 622,404.33 | ..... | ..... |
| Totals | ..... | ..... | \$464,935 | \$15,209,291 | \$367,590,018 | \$1,798,436,803 | \$8,617,484.79 | ..... | ..... |

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|-----------------------------|---|---------------------|---|-----------------------------------|--|--|--|---|--|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30. L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Allamuchy Twp. | 31.29 | ..... | \$ 398,755.97 | \$ 23,728.25 | ..... | \$ 1,005,783.00 | ..... | ..... | \$ 47,640.92 |
| 2. Alpha Boro | 12,531.88 | ..... | 200,781.12 | ..... | ..... | 585,585.00 | ..... | ..... | 25,942.78 |
| 3. Belvidere Town | 1,623.93 | ..... | 271,337.90 | ..... | ..... | 1,150,855.07 | ..... | ..... | 33,090.12 |
| 4. Blairstown Twp. | 541.15 | ..... | 644,119.52 | 38,357.87 | ..... | 51,997.00 | ..... | ..... | ..... |
| 5. Franklin Twp. | 112.24 | ..... | 229,891.10 | 13,685.40 | ..... | 363,126.00 | \$ 391,932.67 | ..... | 27,178.35 |
| 6. Frelinghuysen Twp. | 408.57 | ..... | 200,307.29 | 11,942.77 | ..... | 369,392.00 | 313,809.69 | ..... | 23,908.36 |
| 7. Greenwich Twp. .... | ..... | ..... | 184,070.19 | 10,952.34 | ..... | 574,646.00 | ..... | ..... | 22,749.67 |
| 8. Hackettstown Twp. | 284.88 | ..... | 778,112.41 | ..... | ..... | 2,710,194.00 | ..... | ..... | 94,791.31 |
| 9. Hardwick Twp. | 899.04 | ..... | 165,065.62 | 9,875.04 | ..... | 161,136.00 | 302,047.29 | ..... | 80,036.19 |
| 10. Harmony Twp. | 461.62 | ..... | 315,974.80 | 18,828.24 | ..... | 1,039,404.50 | ..... | ..... | 37,489.15 |
| 11. Hope Twp. | 2,105.50 | ..... | 193,230.52 | 11,622.66 | ..... | 668,764.00 | ..... | ..... | 24,049.66 |
| 12. Independence Twp. | 2,938.56 | ..... | 343,393.75 | 20,607.07 | ..... | 985,423.00 | ..... | ..... | 42,717.48 |
| 13. Knowlton Twp. | 331.31 | ..... | 226,110.31 | 13,473.47 | ..... | 449,398.00 | 360,364.26 | ..... | 27,243.49 |
| 14. Liberty Twp. | 9.70 | ..... | 192,737.17 | 11,468.61 | ..... | 576,685.00 | ..... | ..... | 24,124.30 |
| 15. Lopatcong Twp. | 2,546.46 | ..... | 505,887.12 | 30,248.67 | ..... | 1,361,914.00 | ..... | ..... | 63,226.84 |
| 16. Mansfield Twp. | 64.42 | ..... | 531,651.76 | 31,637.57 | ..... | 970,708.36 | 1,016,390.80 | ..... | 65,962.66 |
| 17. Oxford Twp. | 292.46 | ..... | 137,366.61 | 8,190.83 | ..... | 512,293.00 | ..... | ..... | 10,800.02 |
| 18. Pahaquarry Twp. .... | ..... | ..... | 2,844.92 | 169.28 | ..... | ..... | ..... | ..... | 314.97 |
| 19. Phillipsburg Town | 1,046.26 | ..... | 1,090,642.38 | ..... | ..... | 3,384,191.00 | ..... | ..... | 129,540.40 |
| 20. Pohatcong Twp. | 145.94 | ..... | 350,148.58 | 20,842.83 | ..... | 913,396.00 | ..... | ..... | 48,486.25 |
| 21. Washington Boro | 7,004.48 | ..... | 551,429.59 | ..... | ..... | 880,993.00 | 890,083.61 | ..... | 69,974.95 |
| 22. Washington Twp. | 252.67 | ..... | 447,648.40 | 26,650.50 | ..... | 711,097.00 | 848,182.42 | ..... | 55,419.51 |
| 23. White Twp. | 685.69 | ..... | 621,718.64 | 37,033.60 | ..... | 1,285,720.00 | ..... | ..... | 74,091.61 |
| Totals | \$34,818.05 | ..... | \$8,583,166.67 | \$339,315.00 | ..... | \$20,712,694.93 | \$4,122,810.74 | ..... | \$968,980.99 |

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 Total Amount of Exempt Property | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|-----------------------------|--------------------------------|--|---------------------------------------|--|---|---|--|--|----------------------------|
| | Section C | Section D | | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII) | | | | | | | |
| 1. Allamuchy Twp. | \$ 95,422.00 | \$ 1,501,531.14 | \$ 5,614,500 | \$ 238,000.00 | \$ 292,233.55 | \$ 20,000.00 | \$ 550,233.55 | \$ 5,800 | \$ 5,700 |
| 2. Alpha Boro | 130,247.77 | 942,556.67 | 4,487,400 | 141,000.00 | 189,914.41 | 18,000.00 | 348,914.41 | 28,000 | 10,850 |
| 3. Belvidere Town | 6,285.00 | 1,461,588.09 | 10,040,300 | 270,920.22 | 445,658.07 | 40,000.00 | 756,578.29 | 17,600 | 10,850 |
| 4. Blairstown Twp. | | 734,474.39 | 19,916,880 | 136,753.18 | 3,182,146.41 | 75,000.00 | 3,393,899.59 | 20,200 | 13,500 |
| 5. Franklin Twp. | | 1,025,813.52 | 9,699,670 | 258,244.05 | 255,813.79 | 65,000.00 | 579,057.84 | 16,400 | 6,900 |
| 6. Frelinghuysen Twp. | | 919,360.11 | 1,853,200 | 135,000.00 | 119,136.39 | 75,000.00 | 329,136.39 | 6,400 | 3,500 |
| 7. Greenwich Twp. | 17,612.00 | 810,030.20 | 1,586,850 | 109,864.39 | 180,428.86 | 26,000.00 | 316,293.25 | 12,137 | 5,900 |
| 8. Hackettstown Twp. | 773,807.87 | 4,856,905.59 | 23,882,925 | 220,000.00 | 922,026.46 | 125,000.00 | 1,267,026.46 | 29,000 | 26,200 |
| 9. Hardwick Twp. | 24,073.00 | 682,233.14 | 3,703,600 | 58,869.81 | 95,998.05 | 43,000.00 | 197,867.86 | 5,400 | 3,250 |
| 10. Harmony Twp. | | 1,411,696.69 | 4,203,285 | 231,871.38 | 183,176.62 | 75,000.00 | 490,048.00 | 17,200 | 10,100 |
| 11. Hope Twp. | | 897,666.84 | 1,601,600 | 172,672.70 | 148,273.58 | 50,000.00 | 370,946.28 | 8,800 | 4,750 |
| 12. Independence Twp. | 189,825.00 | 1,581,966.30 | 7,326,840 | 90,000.00 | 164,800.45 | 147,068.63 | 401,869.08 | 14,680 | 9,250 |
| 13. Knowlton Twp. | | 1,076,583.53 | 3,261,600 | 167,800.00 | 272,639.36 | 100,000.00 | 540,439.36 | 14,200 | 6,100 |
| 14. Liberty Twp. | 100,474.19 | 905,489.27 | 2,141,948 | 50,000.00 | 135,910.39 | 65,000.00 | 250,910.39 | 12,200 | 6,450 |
| 15. Lopatcong Twp. | 327,115.00 | 2,288,331.63 | 4,455,820 | 305,000.00 | 774,701.25 | 41,315.17 | 1,121,016.42 | 34,240 | 20,250 |
| 16. Mansfield Twp. | 2,016.12 | 2,618,367.27 | 7,831,430 | 370,000.00 | 676,204.36 | 89,000.00 | 1,135,204.36 | 21,000 | 12,800 |
| 17. Oxford Twp. | 17,870.00 | 692,520.46 | 4,078,500 | 177,140.00 | 240,227.00 | 74,001.96 | 491,368.96 | 16,800 | 5,150 |
| 18. Pahaquarry Twp. | | 3,329.17 | 1,461,025 | 29,615.12 | 21,910.88 | | 51,526.00 | | |
| 19. Phillipsburg Town | 1,224,736.89 | 5,829,110.67 | 45,719,660 | 575,000.00 | 2,150,506.94 | 225,000.00 | 2,950,506.94 | 147,400 | 57,550 |
| 20. Pohatcong Twp. | 222,109.22 | 1,549,984.88 | 2,238,300 | 150,000.00 | 311,088.90 | 140,000.00 | 601,088.90 | 33,800 | 19,000 |
| 21. Washington Boro | 560,345.98 | 2,951,827.13 | 8,583,200 | 450,000.00 | 720,992.40 | 76,384.68 | 1,247,377.08 | 49,000 | 17,500 |
| 22. Washington Twp. | 43,875.00 | 8,132,272.83 | 3,690,400 | 220,000.00 | 356,725.00 | 124,349.10 | 701,074.10 | 29,000 | 18,000 |
| 23. White Twp. | | 2,018,563.85 | 6,678,800 | 193,876.59 | 281,031.41 | 65,000.00 | 539,908.00 | 14,600 | 9,050 |
| Totals | \$3,665,215.04 | \$88,392,183.37 | \$184,057,733 | \$4,751,627.44 | \$12,121,544.53 | \$1,759,119.54 | \$18,632,291.51 | \$553,857 | \$282,600 |

For the support of the County Library \$339,315
 Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes, Less Districts with their own Library \$0.02851075
 Total amount of Miscellaneous Revenue (Including Surplus Revenues Appropriated) for the support of the County Budget \$6,412,248.32
 New County Taxes Apportioned (12 A III) \$8,583,166.67
 Adjustments (Net 12 A 11b) \$ 34,318.05
 Total County Taxes Apportioned \$8,617,484.72
 Rates per \$100 to be applied to Col. 11 for apportionment of County Taxes \$.47916528

TABLE 44
DIVISION OF TAXATION
DEPARTMENT OF THE TREASURY—STATE OF NEW JERSEY
STATE EQUALIZATION TABLE—R.S. 54:1-33
1981

| County | Assessed Value of Personal Property | Assessed Value of Real Property | Percentage by Which Assessed Value of Real Property Should Be Increased | *True Value of Real Property |
|---------------------|-------------------------------------|---------------------------------|---|------------------------------|
| Atlantic | \$ 59,603,649 | \$ 4,170,232,362 | 37.01% | \$ 5,713,429,733 |
| Bergen | 219,085,396 | 19,729,574,402 | 23.06 | 24,279,564,856 |
| Burlington | 85,518,598 | 4,988,531,369 | 16.88 | 5,830,448,070 |
| Camden | 112,792,100 | 5,143,685,043 | 28.67 | 6,618,225,737 |
| Cape May | 27,754,659 | 2,749,285,685 | 45.37 | 3,996,635,681 |
| Cumberland | 33,743,399 | 1,347,277,108 | 14.92 | 1,548,238,460 |
| Essex | 208,033,300 | 7,857,991,000 | 47.08 | 11,557,568,760 |
| Gloucester | 45,048,291 | 2,753,264,405 | 21.46 | 3,344,181,228 |
| Hudson | 81,508,250 | 3,509,875,823 | 51.40 | 5,313,967,938 |
| Hunterdon | 40,603,622 | 2,222,141,098 | 9.99 | 2,444,061,920 |
| Mercer | 79,399,858 | 3,853,347,232 | 40.77 | 5,424,193,739 |
| Middlesex | 167,769,084 | 9,014,438,800 | 36.61 | 12,314,807,104 |
| Monmouth | 105,893,266 | 6,896,942,355 | 51.31 | 10,435,682,183 |
| Morris | 121,404,805 | 7,017,313,538 | 65.86 | 11,639,266,111 |
| Ocean | 92,795,253 | 6,884,349,105 | 29.42 | 8,909,472,117 |
| Passaic | 75,238,421 | 4,703,590,861 | 68.92 | 7,945,254,833 |
| Salem | 22,626,625 | 702,504,590 | 31.08 | 920,834,434 |
| Somerset | 70,477,340 | 4,785,366,785 | 24.12 | 5,939,390,325 |
| Sussex | 29,012,690 | 1,782,397,638 | 42.29 | 2,536,137,789 |
| Union | 112,539,705 | 7,712,008,636 | 45.73 | 11,238,718,502 |
| Warren | 24,179,036 | 1,423,136,340 | 19.98 | 1,707,422,124 |
| Totals | \$1,815,027,347 | \$109,247,254,175 | | \$149,657,501,644 |

*Adjustments were made to take into consideration the effect of Revaluation or Reassessment Programs adopted in 1981 by several taxing districts.

**TABLE OF EQUALIZED VALUATIONS
YEAR 1981**

Promulgated by the Director, Division of Taxation, as of October 1, 1981, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1—35.1, et seq.).

A Table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Division of Tax Appeals will be published subsequently, and will be available upon request at the Local Property and Public Utility Branch, Division of Taxation Building, Trenton, New Jersey 08646.

| Compilation of Equalized Valuation in the State of New Jersey as of October 1, 1981 | | | | | | |
|---|--|--|---|--|---|-----------------------------|
| COUNTY | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property** | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Atlantic | \$ 4,170,232,362 | 56.17% | \$ 7,424,345,772 | \$ 222,966 | \$ 59,603,649 | \$ 7,484,172,387 |
| Bergen | 19,729,574,402 | 73.96 | 26,677,117,089 | 3,301,175 | 219,085,396 | 26,899,503,660 |
| Burlington | 4,986,968,009 | 78.62 | 6,343,308,737 | 96,005 | 85,518,598 | 6,428,923,340 |
| Camden | 5,138,650,512 | 70.25 | 7,315,061,209 | 2,670,941 | 112,792,100 | 7,430,524,250 |
| Cape May | 2,749,285,685 | 57.99 | 4,740,891,716 | 45,889 | 27,754,659 | 4,768,692,264 |
| Cumberland | 1,344,417,508 | 79.81 | 1,684,574,390 | 222,515 | 33,743,399 | 1,718,540,304 |
| Essex | 7,857,991,000 | 62.39 | 12,595,571,462 | 21,013,248 | 208,033,300 | 12,824,618,010 |
| Gloucester | 2,753,264,405 | 76.16 | 3,615,184,908 | 133,978 | 45,048,291 | 3,660,367,177 |
| Hudson | 3,509,875,823 | 61.04 | 5,750,365,240 | 37,288,409 | 81,508,250 | 5,869,161,899 |
| Hunterdon | 2,222,141,098 | 83.80 | 2,651,611,705 | 92,237 | 40,603,622 | 2,692,307,564 |
| Mercer | 3,853,347,232 | 65.15 | 5,914,900,253 | 2,735,284 | 79,399,858 | 5,997,035,395 |
| Middlesex | 9,024,174,000 | 65.31 | 13,818,040,108 | 9,056,247 | 167,769,084 | 13,994,865,439 |
| Monmouth | 6,896,942,355 | 59.50 | 11,591,682,684 | 441,733 | 105,893,266 | 11,698,017,683 |
| Morris | 7,017,313,538 | 55.04 | 12,748,968,021 | 998,419 | 121,404,805 | 12,871,371,245 |
| Ocean | 6,860,822,505 | 68.79 | 9,973,362,136 | 430,499 | 92,795,253 | 10,066,587,886 |
| Passaic | 4,701,900,411 | 54.02 | 8,703,241,002 | 1,149,708 | 75,238,421 | 8,779,629,131 |
| Salem | 702,504,590 | 69.79 | 1,006,664,671 | 63,212 | 22,626,625 | 1,029,354,508 |
| Somerset | 4,785,366,785 | 73.58 | 6,503,642,713 | 785,572 | 70,477,340 | 6,574,905,625 |
| Sussex | 1,782,397,638 | 64.08 | 2,781,409,646 | 5,617 | 29,012,690 | 2,810,427,953 |
| Union | 7,712,008,636 | 63.43 | 12,158,091,576 | 12,610,621 | 112,539,705 | 12,283,241,902 |
| Warren | 1,423,136,340 | 78.57 | 1,811,273,499 | 464,935 | 24,179,036 | 1,835,917,470 |
| Totals | \$109,222,854,834 | 65.87% | \$165,809,308,537 | \$93,829,210 | \$1,815,027,347 | \$167,718,165,094 |

*Exclusive of Class II Railroad Property.

**In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone Revaluation or Reassessment programs and chosen new ratios of assessment.

| Atlantic County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|--|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Absecon City | \$ 203,638,600 | 115.64% | \$ 176,097,025 | \$ 12,326 | \$ 1,215,144 | \$ 177,324,495 |
| Atlantic City City | 1,196,139,070 | 45.12 | 2,651,017,442 | 110,421 | 15,376,383 | 2,666,504,246 |
| Brigantine City | 294,775,000 | 57.43 | 513,277,033 | ..... | 2,114,293 | 515,391,326 |
| Buena Boro. | 35,547,400 | 51.76 | 68,677,357 | 741 | 1,291,804 | 69,969,902 |
| Buena Vista Twp. | 61,890,315 | 53.63 | 115,402,415 | 1,528 | 854,531 | 116,258,474 |
| Corbin City City | 46,156,500 | 78.83 | 58,551,947 | 154 | 51,243 | 7,173,203 |
| Egg Harbor City | 316,629,700 | 63.90 | 495,508,138 | ..... | 1,862,247 | 60,414,194 |
| Egg Harbor Twp. | 17,474,377 | 61.68 | 28,330,702 | ..... | 6,744,350 | 502,252,488 |
| Estell Manor City | 16,111,940 | 40.48 | 39,802,223 | ..... | 274,740 | 28,605,442 |
| Folsom Boro. | 148,978,500 | 44.74 | 332,987,260 | 652 | 691,651 | 40,494,526 |
| Galloway Twp. | 202,501,900 | 62.61 | 323,433,797 | 528 | 2,745,279 | 335,733,067 |
| Hamilton Twp. | 83,127,360 | 38.99 | 213,201,744 | ..... | 4,027,057 | 327,460,854 |
| Hammonton Town | 222,345,100 | 108.28 | 205,342,723 | 55,459 | 3,029,229 | 216,286,432 |
| Linwood City | 178,603,000 | 87.67 | 203,721,912 | ..... | 1,147,259 | 206,489,982 |
| Longport Boro. | 298,321,400 | 47.21 | 631,902,987 | ..... | 329,542 | 204,051,454 |
| Margate City City | 54,344,250 | 56.31 | 96,509,057 | ..... | 810,941 | 632,713,928 |
| Mullica Twp. | 147,914,700 | 68.38 | 216,312,811 | ..... | 842,033 | 97,351,090 |
| Northfield City | 221,215,050 | 104.13 | 212,441,227 | ..... | 802,972 | 217,115,783 |
| Pleasantville City | 7,888,250 | 27.22 | 28,979,611 | 41,157 | 8,177,766 | 220,660,150 |
| Port Republic City | 185,205,600 | 72.49 | 255,629,190 | ..... | 103,307 | 29,082,918 |
| Somers Point City ..... | ..... | ..... | ..... | ..... | 4,383,925 | 260,013,115 |
| Ventnor City | 216,815,550 | 41.26 | 525,486,064 | ..... | 2,459,495 | 527,945,559 |
| Weymouth Twp. | 10,801,900 | 43.89 | 24,611,301 | ..... | 268,458 | 24,879,759 |
| Totals | \$4,170,232,362 | 56.17% | \$7,424,345,772 | \$222,966 | \$59,603,649 | \$7,484,172,387 |

*Exclusive of Class II Railroad Property

| Bergen County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|--|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Allendale Boro. | \$ 178,106,600 | 75.75% | \$ 235,124,224 | \$ 12,378 | \$ 915,708 | \$ 236,052,310 |
| Alpine Boro. | 68,405,125 | 43.96 | 155,607,655 | ..... | 252,752 | 155,860,407 |
| Bergenfield Boro. | 382,158,310 | 67.84 | 563,322,981 | 3,004 | 1,719,940 | 565,045,925 |
| Bogota Boro. | 123,430,420 | 72.08 | 171,240,871 | 5,675 | 639,164 | 171,885,710 |
| Carlstadt Boro. | 450,175,000 | 92.52 | 486,570,471 | 73,505 | 2,609,804 | 489,253,780 |
| Cliffside Park Boro. | 329,586,100 | 59.24 | 556,357,360 | ..... | 3,188,631 | 559,545,991 |
| Closter Boro. | 153,614,300 | 53.12 | 289,183,547 | ..... | 2,720,125 | 291,903,672 |
| Cresskill Boro. | 145,312,690 | 57.83 | 251,275,618 | ..... | 511,885 | 251,787,503 |
| Demarest Boro. | 160,018,900 | 87.58 | 182,711,692 | ..... | 485,906 | 183,197,598 |
| Dumont Boro. | 290,274,050 | 76.45 | 379,691,367 | 397 | 4,672,389 | 384,364,153 |
| Elmwood Park Boro. | 372,461,450 | 76.51 | 486,814,077 | 1,165 | 1,888,586 | 488,703,828 |
| East Rutherford Boro. | 203,970,800 | 88.19 | 231,285,633 | 22,868 | 4,981,153 | 236,289,654 |
| Edgewater Boro. | 111,990,730 | 68.72 | 162,966,720 | 521,179 | 464,255 | 163,952,154 |
| Emerson Boro. | 169,781,200 | 72.29 | 234,861,253 | ..... | 800,727 | 235,661,980 |
| Englewood City | 521,508,900 | 83.37 | 625,535,444 | ..... | 15,483,648 | 641,019,092 |
| Englewood Cliffs Boro. | 305,393,100 | 64.98 | 469,980,148 | ..... | 1,522,780 | 471,502,928 |
| Fairlawn Boro. | 772,440,400 | 79.04 | 977,277,834 | 81,711 | 8,667,989 | 986,027,534 |
| Fairview Boro. | 172,062,000 | 83.25 | 206,681,081 | 4,335 | 824,686 | 207,510,102 |
| Fort Lee Boro. | 924,115,000 | 89.66 | 1,030,688,155 | ..... | 10,297,563 | 1,040,985,718 |
| Franklin Lakes Boro. | 464,265,600 | 88.19 | 526,437,918 | ..... | 1,655,392 | 528,093,310 |
| Garfield City | 433,873,600 | 90.91 | 477,256,187 | 739 | 2,962,599 | 480,219,525 |
| Glen Rock Boro. | 270,159,345 | 69.01 | 391,478,547 | 8,208 | 1,352,859 | 392,839,614 |
| Hackensack City | 639,489,000 | 71.29 | 897,024,828 | 60,961 | 20,080,635 | 917,166,424 |
| Harrington Park Boro. | 107,777,400 | 66.23 | 162,731,995 | 116 | 370,311 | 163,102,422 |
| Hasbrouck Hghts. Boro. | 261,246,950 | 78.75 | 331,742,159 | 547 | 1,470,612 | 333,213,318 |
| Haworth Boro. | 86,364,100 | 57.14 | 151,144,732 | 1,870 | 270,162 | 151,416,764 |
| Hilldale Boro. | 198,200,920 | 63.04 | 314,405,013 | 1,010 | 3,865,436 | 318,271,459 |
| Hohokus Boro. | 131,675,100 | 64.47 | 204,242,438 | 9,961 | 671,485 | 204,923,884 |
| Leonia Boro. | 145,427,400 | 70.68 | 205,754,669 | 764 | 950,337 | 206,705,770 |
| Little Ferry Boro. | 194,494,900 | 85.36 | 227,852,507 | ..... | 4,556,794 | 232,409,301 |
| Lodi Boro. | 417,589,900 | 93.07 | 448,683,679 | 8,615 | 3,543,107 | 452,235,401 |
| Lyndhurst Twp. | 559,008,000 | 92.20 | 606,299,349 | 80,187 | 2,942,434 | 609,321,970 |
| Mahwah Twp. | 345,784,268 | 61.96 | 558,076,611 | 318,600 | 8,944,486 | 567,339,697 |
| Maywood Boro. | 195,929,545 | 72.37 | 270,733,101 | 1,101 | 1,474,491 | 272,208,693 |
| Midland Park Boro. | 160,819,300 | 76.76 | 209,509,250 | 194 | 1,059,914 | 210,569,358 |

| | | | | | | |
|----------------------------|------------------|--------|------------------|-------------|---------------|------------------|
| Montvale Boro. | 290,374,900 | 70.97 | 409,151,613 | ..... | 2,681,932 | 411,833,545 |
| Moonachie Boro. | 170,531,200 | 89.75 | 190,006,908 | 42,393 | 1,257,519 | 191,306,820 |
| New Milford Boro. | 276,544,830 | 75.27 | 367,403,786 | ..... | 898,350 | 368,302,136 |
| North Arlington Boro. | 257,329,800 | 83.20 | 309,290,625 | 1,732 | 1,189,095 | 310,481,452 |
| Northvale Boro. | 139,004,347 | 75.45 | 184,233,727 | 967 | 631,461 | 184,866,155 |
| Norwood Boro. | 116,965,600 | 66.88 | 174,888,756 | 629 | 941,383 | 175,830,768 |
| Oakland Boro. | 244,141,500 | 61.91 | 394,349,055 | ..... | 2,372,104 | 396,721,159 |
| Old Tappan Boro. | 112,375,000 | 66.44 | 169,137,568 | ..... | 378,081 | 169,515,649 |
| Oradell Boro. | 197,029,100 | 53.65 | 367,249,021 | 337 | 1,560,692 | 368,810,050 |
| Palisade Park Boro. | 122,689,270 | 41.09 | 298,586,688 | ..... | 474,288 | 299,060,976 |
| Paramus Boro. | 842,332,900 | 65.54 | 1,285,219,561 | ..... | 7,565,087 | 1,292,784,648 |
| Park Ridge Boro. | 188,566,900 | 75.14 | 250,954,086 | 540 | 1,214,593 | 252,169,219 |
| Ramsey Boro. | 367,007,400 | 73.09 | 502,130,798 | 7,058 | 5,024,387 | 507,162,243 |
| Ridgefield Boro. | 281,980,475 | 74.97 | 376,124,416 | 1,819,756 | 1,295,198 | 379,239,370 |
| Ridgefield Park Twp. | 169,437,900 | 68.06 | 248,880,582 | 17,057 | 758,505 | 249,656,144 |
| Ridgefield Village | 809,561,900 | 86.03 | 941,022,783 | 7,033 | 9,158,018 | 950,187,834 |
| Riveredge Boro. | 232,814,850 | 74.20 | 313,766,644 | 2,936 | 5,714,737 | 319,484,317 |
| Rivervale Twp. | 168,191,900 | 52.99 | 317,403,095 | ..... | 473,207 | 317,876,302 |
| Rochelle Park Twp. | 159,950,120 | 73.81 | 216,705,216 | ..... | 25,919,721 | 242,624,937 |
| Rockleigh Boro. | 41,070,894 | 47.64 | 86,210,945 | ..... | 332,788 | 86,543,733 |
| Rutherford Boro. | 294,315,575 | 68.70 | 428,406,951 | 12,992 | 7,000,636 | 435,420,579 |
| Saddlebrook Twp. | 368,938,320 | 81.15 | 454,637,486 | 51,711 | 2,498,577 | 457,187,774 |
| Saddle River Boro. | 162,514,020 | 63.72 | 255,043,974 | ..... | 646,486 | 255,690,460 |
| So. Hackensack Twp. | 111,614,400 | 75.30 | 148,226,295 | 1,990 | 685,043 | 148,913,328 |
| Teaneck Twp. | 709,600,100 | 76.92 | 922,517,031 | 10,073 | 5,419,613 | 927,946,717 |
| Tenafly Boro. | 404,166,375 | 66.50 | 607,768,985 | ..... | 1,422,319 | 609,191,304 |
| Teterboro Boro. | 111,781,948 | 108.24 | 103,272,310 | 52,191 | 1,921,616 | 105,246,117 |
| Upper Saddle Riv. Boro. . | 308,922,550 | 75.04 | 411,677,172 | ..... | 1,805,763 | 413,482,935 |
| Waldwick Boro. | 187,438,100 | 65.98 | 284,083,207 | 29,140 | 742,171 | 284,854,518 |
| Wallington Boro. | 150,115,365 | 67.48 | 222,459,047 | 583 | 845,545 | 223,305,175 |
| Washington Twp. | 217,866,310 | 75.57 | 288,297,353 | ..... | 626,170 | 288,923,523 |
| Westwood Boro. | 229,620,900 | 76.07 | 301,854,739 | ..... | 1,440,868 | 303,295,607 |
| Woodcliff Lake Boro. | 169,503,800 | 61.17 | 277,102,828 | 5,800 | 922,248 | 278,030,876 |
| Wood Ridge Boro. | 199,994,650 | 73.73 | 271,252,747 | 17,167 | 1,203,206 | 272,500,120 |
| Wyckoff Twp. | 468,370,800 | 75.88 | 617,251,977 | ..... | 3,218,244 | 620,470,221 |
| Totals | \$19,729,574,402 | 73.96% | \$26,677,117,089 | \$3,301,175 | \$219,085,396 | \$26,899,503,660 |

*Exclusive of Class II Railroad Property

| Burlington County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|--|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Bass River Twp. | \$ 29,969,814 | 66.17% | \$ 45,292,147 | ..... | \$ 564,359 | \$ 45,856,506 |
| Beverly City | 37,141,300 | 107.82 | 34,447,505 | ..... | 182,332 | 34,629,837 |
| Bordentown City | 55,205,450 | 89.87 | 61,428,118 | \$ 3,774 | 525,468 | 61,957,360 |
| Bordentown Twp. | 114,902,439 | 79.40 | 144,713,399 | 1,992 | 2,925,575 | 147,640,966 |
| Burlington City | 145,929,400 | 89.81 | 162,486,805 | 41,033 | 5,787,749 | 168,315,587 |
| Burlington Twp. | 162,473,000 | 69.67 | 233,203,674 | 7,111 | 1,767,649 | 234,978,434 |
| Chesterfield Twp. | 36,358,200 | 69.57 | 52,261,320 | ..... | 897,533 | 53,158,853 |
| Cinnaminson Twp. | 204,032,610 | 55.07 | 370,496,840 | ..... | 2,585,410 | 373,082,250 |
| Delanco Twp. | 68,986,200 | 87.06 | 79,239,835 | 7,236 | 492,649 | 79,739,720 |
| Delran Twp. | 277,723,400 | 98.14 | 282,986,957 | ..... | 2,435,463 | 285,422,420 |
| Eastampton Twp. | 41,837,665 | 76.12 | 54,962,776 | 176 | 487,688 | 55,450,640 |
| Edgewater Park Twp. . | 96,993,275 | 77.34 | 125,411,527 | ..... | 882,681 | 126,294,208 |
| Evesham Twp. | 467,543,600 | 93.90 | 497,916,507 | ..... | 6,909,804 | 504,826,311 |
| Fieldsboro Boro. | 5,656,960 | 78.13 | 7,240,445 | ..... | 42,165 | 7,282,610 |
| Florence Twp. | 133,663,615 | 85.02 | 157,214,320 | 3,447 | 1,842,299 | 159,060,066 |
| Hainesport Twp. | 54,635,860 | 77.20 | 70,771,839 | 185 | 837,851 | 71,609,875 |
| Lumberton Twp. | 84,181,322 | 83.16 | 101,228,141 | 157 | 889,847 | 102,118,145 |
| Mansfield Twp. | 60,414,800 | 94.78 | 63,742,140 | ..... | 1,349,727 | 65,091,867 |
| Mapleshade Twp. | 125,808,461 | 44.91 | 280,134,627 | 2,656 | 938,491 | 281,075,774 |
| Medford Twp. | 325,410,900 | 71.73 | 453,660,811 | ..... | 4,434,228 | 458,095,039 |

| | | | | | | |
|------------------------|------------------------|---------------|----------------------|-----------------|---------------------|------------------------|
| Medford Lakes Boro. . | 57,821,846 | 52.60 | 109,927,464 | ..... | 231,756 | 110,159,220 |
| Moorestown Twp. | 282,567,650 | 50.25 | 562,323,682 | 1,790 | 6,950,387 | 569,275,859 |
| Mt. Holly Twp. | 109,534,380 | 79.73 | 137,381,638 | 16,654 | 5,602,939 | 143,001,231 |
| Mt. Laurel Twp. | 372,157,725 | 76.29 | 487,819,799 | ..... | 3,524,199 | 491,343,998 |
| New Hanover Twp. | 8,779,250 | 92.05 | 9,537,480 | ..... | 3,682,429 | 13,219,909 |
| No. Hanover Twp. | 36,053,940 | 70.25 | 51,322,335 | ..... | 611,281 | 51,933,616 |
| Palmyra Boro. | 74,522,400 | 64.60 | 115,359,752 | 102 | 580,165 | 115,940,019 |
| Pemberton Boro. | 12,291,200 | 79.10 | 15,538,812 | ..... | 573,054 | 16,111,866 |
| Pemberton Twp. | 263,904,878 | 91.79 | 287,509,182 | 1,057 | 5,570,618 | 293,080,857 |
| Riverside Twp. | 109,265,400 | 93.44 | 116,936,430 | 8,375 | 3,015,640 | 119,960,445 |
| Riverton Boro. | 44,280,900 | 81.23 | 54,512,988 | ..... | 397,768 | 54,910,756 |
| Shamong Twp. | 84,023,980 | 92.87 | 90,474,836 | ..... | 1,615,787 | 92,090,623 |
| Southampton Twp. | 188,441,300 | 97.47 | 193,332,615 | ..... | 4,433,172 | 197,765,787 |
| Springfield Twp. | 36,284,650 | 60.34 | 60,133,659 | ..... | 974,842 | 61,108,501 |
| Tabernacle Twp. | 111,588,550 | 89.53 | 124,638,166 | ..... | 951,127 | 125,589,293 |
| Washington Twp. | 10,996,550 | 49.13 | 22,382,556 | ..... | 457,339 | 22,839,895 |
| Westampton Twp. | 72,053,800 | 93.07 | 77,418,932 | ..... | 953,961 | 78,372,893 |
| Willingboro Twp. | 542,249,820 | 110.75 | 489,616,090 | ..... | 5,241,513 | 494,857,603 |
| Woodland Twp. | 26,119,569 | 61.95 | 42,162,339 | 260 | 548,648 | 42,711,247 |
| Wrightstown Boro. | 15,162,150 | 93.94 | 16,140,249 | ..... | 2,823,005 | 18,963,254 |
| Totals | \$4,986,968,009 | 78.62% | 6,343,308,737 | \$96,005 | \$85,518,598 | \$6,428,923,340 |

*Exclusive of Class II Railroad Property

| Camden County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|--|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Audubon Boro. | \$ 97,172,850 | 63.58% | \$ 152,835,561 | ..... | 721,377 | 153,556,938 |
| Audubon Park Boro. | 3,798,600 | 101.98 | 3,724,848 | ..... | 76,940 | 3,801,788 |
| Barrington Boro. | 70,211,681 | 60.25 | 116,533,910 | 4,115 | 528,602 | 117,066,627 |
| Belmawr Boro. | 166,077,850 | 81.77 | 203,103,644 | 29,882 | 1,672,754 | 204,806,280 |
| Berlin Boro. | 90,292,114 | 77.94 | 115,848,235 | 5,479 | 3,543,918 | 119,397,632 |
| Berlin Twp. | 58,655,300 | 70.81 | 82,834,769 | ..... | 456,098 | 83,290,867 |
| Brooklawn Boro. | 25,513,340 | 84.47 | 30,204,025 | ..... | 426,322 | 30,630,347 |
| Camden City | 240,300,471 | 51.27 | 468,696,062 | 2,465,244 | 31,787,185 | 502,948,491 |
| Cherry Hill Twp. | 1,157,684,180 | 68.41 | 1,692,273,323 | ..... | 12,931,719 | 1,705,205,042 |
| Chesthurst Boro. | 15,420,850 | 85.52 | 18,031,864 | ..... | 214,761 | 18,246,625 |
| Clementon Boro. | 57,764,320 | 82.04 | 70,409,946 | ..... | 814,525 | 71,224,471 |
| Collingswood Boro. | 105,183,700 | 49.52 | 212,406,502 | ..... | 2,848,006 | 215,254,508 |
| Gibbsboro Boro. | 30,186,000 | 75.50 | 39,981,457 | ..... | 689,769 | 40,671,226 |
| Gloucester City | 125,150,300 | 85.54 | 146,306,173 | 12,826 | 4,276,817 | 150,595,816 |
| Gloucester Twp. | 489,120,503 | 69.84 | 700,344,363 | ..... | 6,113,711 | 706,458,074 |
| Haddon Twp. | 225,727,000 | 80.86 | 279,157,804 | 1,270 | 1,570,504 | 280,729,578 |
| Haddonfield Boro. | 154,371,100 | 43.33 | 356,268,405 | ..... | 4,740,171 | 361,008,576 |
| Haddon Heights Boro. ... | 100,009,120 | 66.27 | 150,911,604 | 6,580 | 924,884 | 151,843,068 |
| Hi Nella Boro. | 4,618,632 | 49.15 | 9,397,013 | ..... | 48,772 | 9,445,785 |
| Laurel Springs Boro. | 17,032,490 | 51.42 | 33,124,251 | ..... | 4,045,930 | 37,170,181 |

| | | | | | | |
|--------------------------|------------------------|---------------|----------------------|--------------------|----------------------|------------------------|
| Lawnside Boro. | 38,820,383 | 73.54 | 52,788,119 | ..... | 235,790 | 53,023,909 |
| Lindenwold Boro. | 169,888,250 | 85.96 | 197,636,401 | 32 | 1,918,005 | 199,554,438 |
| Magnolia Boro. | 54,055,530 | 82.78 | 65,316,010 | ..... | 357,717 | 65,673,727 |
| Merchantville Boro. | 31,015,700 | 51.07 | 60,731,741 | 2,113 | 3,449,181 | 64,183,035 |
| Mount Ephraim Boro. ... | 41,205,295 | 58.41 | 70,544,932 | 36 | 436,075 | 70,981,043 |
| Oaklyn Boro. | 47,035,900 | 73.47 | 64,020,553 | 6,214 | 252,145 | 64,278,912 |
| Pennsauken Twp. | 520,613,850 | 78.10 | 666,599,040 | 130,321 | 5,329,948 | 672,059,309 |
| Pine Hill Boro. | 84,387,175 | 89.48 | 94,329,505 | ..... | 871,699 | 95,201,204 |
| Pine Valley Boro. | 1,817,700 | 122.11 | 1,488,576 | ..... | 58,421 | 1,546,997 |
| Runnemede Boro. | 94,635,600 | 79.59 | 118,903,882 | ..... | 1,519,028 | 120,422,910 |
| Somerdale Boro. | 38,760,740 | 49.04 | 79,039,029 | ..... | 316,752 | 79,355,781 |
| Stratford Boro. | 100,197,900 | 79.38 | 126,225,624 | ..... | 1,251,430 | 127,477,054 |
| Tavistock Boro. | 902,100 | 102.06 | 883,892 | ..... | 6,299 | 890,191 |
| Voorhees Twp. | 287,207,948 | 76.40 | 375,928,634 | ..... | 2,707,140 | 378,633,774 |
| Waterford Twp. | 124,490,590 | 88.29 | 141,001,914 | 360 | 1,828,932 | 142,831,206 |
| Winslow Twp. | 253,635,800 | 86.72 | 292,476,707 | 6,469 | 13,722,377 | 306,205,553 |
| Woodlynne Boro. | 15,689,650 | 63.38 | 24,754,891 | ..... | 98,396 | 24,853,287 |
| Totals | \$5,138,650,512 | 70.25% | 7,315,061,209 | \$2,670,941 | \$112,792,100 | \$7,430,524,250 |

*Exclusive of Class II Railroad Property

| Cape May County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|--|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Avalon Boro. | \$ 266,710,050 | 49.05% | \$ 543,751,376 | ..... | 1,859,841 | 545,611,217 |
| Cape May City | 113,987,100 | 61.86 | 184,266,246 | 11,473 | 1,074,159 | 185,351,878 |
| Cape May Point Boro. .. | 19,819,500 | 53.32 | 37,170,855 | ..... | 42,792 | 37,213,647 |
| Dennis Twp. | 49,287,915 | 54.03 | 91,223,237 | 37 | 823,003 | 92,046,277 |
| Lower Twp. | 279,986,815 | 68.19 | 410,598,057 | 211 | 5,003,462 | 415,601,730 |
| Middle Twp. | 198,640,750 | 75.45 | 263,274,685 | 9,448 | 3,846,359 | 267,130,492 |
| North Wildwood City | 178,470,780 | 58.96 | 313,326,510 | ..... | 650,114 | 313,976,624 |
| Ocean City | 680,095,460 | 53.65 | 1,267,652,302 | 16,972 | 3,989,730 | 1,271,659,004 |
| Sea Isle City City | 211,407,250 | 63.31 | 333,923,946 | ..... | 1,080,435 | 335,004,381 |
| Stone Harbor Boro. | 179,569,220 | 54.19 | 331,369,662 | ..... | 380,897 | 331,750,559 |
| Upper Twp. | 146,856,630 | 55.77 | 263,325,498 | 2,381 | 2,381,935 | 265,709,814 |
| West Cape May Boro. .. | 13,594,640 | 49.74 | 27,331,403 | 5,274 | 178,670 | 27,515,347 |
| West Wildwood Boro. | 11,718,135 | 54.69 | 21,426,467 | ..... | 52,902 | 21,479,369 |
| Wildwood City | 183,769,240 | 62.63 | 293,420,469 | ..... | 4,616,126 | 298,036,595 |
| Wildwood Crest Boro. ... | 202,131,900 | 59.35 | 340,576,074 | ..... | 973,618 | 341,549,692 |
| Woodbine Boro. | 13,240,300 | 72.53 | 18,254,929 | 93 | 800,616 | 19,055,638 |
| Totals | \$2,749,285,685 | 57.99% | \$4,740,891,716 | \$45,889 | \$27,754,659 | \$4,768,692,264 |

*Exclusive of Class II Railroad Property

| Cumberland County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|--|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Bridgeton City | \$ 173,389,400 | 112.71% | 153,836,749 | \$ 38,656 | \$ 5,487,692 | \$ 159,363,097 |
| Commercial Twp. | 22,455,984 | 58.09 | 38,657,228 | 117 | 1,252,945 | 39,910,290 |
| Deerfield Twp. | 25,742,800 | 67.68 | 38,036,052 | ..... | 831,980 | 38,868,032 |
| Downe Twp. | 19,032,100 | 78.99 | 24,094,316 | 164 | 704,103 | 24,798,583 |
| Fairfield Twp. | 29,770,000 | 63.22 | 47,089,529 | 1,312 | 636,571 | 47,727,412 |
| Greenwich Twp. | 16,464,300 | 95.10 | 17,312,618 | ..... | 381,100 | 17,693,718 |
| Hopewell Twp. | 63,944,700 | 92.66 | 69,010,037 | ..... | 1,222,946 | 70,232,983 |
| Lawrence Twp. | 21,618,790 | 71.61 | 30,189,624 | 3,164, | 839,472 | 31,032,260 |
| Maurice River Twp. | 25,484,184 | 48.07 | 53,014,737 | 8,680 | 663,947 | 53,687,364 |
| Millville City | 241,358,650 | 72.99 | 330,673,585 | 83,015 | 4,819,223 | 335,575,823 |
| Shiloh Boro. | 4,414,400 | 82.43 | 5,355,332 | ..... | 190,079 | 5,545,411 |
| Stow Creek Twp. | 18,141,300 | 92.67 | 19,576,238 | ..... | 608,160 | 20,184,398 |
| Upper Deerfield Twp. | 76,726,500 | 64.75 | 118,496,525 | 3,152 | 1,294,382 | 119,794,059 |
| Vineyard City | 605,874,400 | 81.96 | 739,231,820 | 84,255 | 14,810,799 | 754,126,874 |
| Totals | \$1,344,417,508 | 79.81% | \$1,684,574,390 | \$222,515 | \$33,743,399 | \$1,718,540,304 |

*Exclusive of Class II Railroad Property

| Essex County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|---|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Belleville Town | \$ 438,858,100 | 78.00% | \$ 562,638,590 | \$ 23,297 | \$ 6,017,100 | \$ 568,678,987 |
| Bloomfield Town | 439,255,700 | 50.78 | 865,017,133 | 257,648 | 5,514,600 | 870,789,381 |
| Caldwell Boro. | 103,985,900 | 61.89 | 168,017,289 | ..... | 3,565,400 | 171,582,689 |
| Cedar Grove Boro. | 236,692,600 | 69.49 | 340,613,901 | 1,343 | 1,280,000 | 341,895,244 |
| East Orange City | 374,872,100 | 82.58 | 453,950,230 | 431,977 | 22,263,500 | 476,645,707 |
| Essex Fells Boro. | 67,722,100 | 53.38 | 126,867,928 | ..... | 229,800 | 127,097,728 |
| Fairfield Boro. | 336,432,700 | 75.03 | 448,397,574 | ..... | 7,544,600 | 455,942,174 |
| Glen Ridge Boro. | 80,632,100 | 40.83 | 197,482,488 | 30,197 | 566,700 | 198,079,385 |
| Irvington Town | 308,553,000 | 61.64 | 500,572,680 | 116,944 | 13,890,900 | 514,580,524 |
| Livingston Twp. | 754,651,400 | 67.09 | 1,124,834,402 | ..... | 8,934,400 | 1,133,768,802 |
| Maplewood Twp. | 544,638,600 | 104.73 | 520,040,676 | 27,325 | 3,575,800 | 523,643,801 |
| Millburn Twp. | 746,568,800 | 65.76 | 1,135,293,187 | 31,589 | 6,554,300 | 1,141,897,076 |
| Montclair Town | 457,399,500 | 53.02 | 862,692,380 | 113,663 | 7,287,500 | 870,093,543 |
| Newark City | 952,934,900 | 51.96 | 1,833,977,868 | 19,615,043 | 94,011,200 | 1,947,604,111 |
| North Caldwell Boro. | 91,989,700 | 44.75 | 205,563,575 | ..... | 350,300 | 205,913,875 |
| Nutley Town | 482,271,600 | 70.87 | 680,501,764 | 11,585 | 8,150,900 | 688,664,249 |
| Orange City | 124,258,400 | 55.71 | 223,045,055 | 227,270 | 2,109,300 | 225,381,625 |
| Roseland Boro. | 166,524,900 | 65.63 | 253,732,897 | 1,825 | 959,400 | 254,694,122 |
| South Orange Village | 245,017,900 | 64.52 | 379,754,960 | 123,542 | 6,677,800 | 386,556,302 |
| Verona Boro. | 172,002,100 | 47.73 | 360,364,760 | ..... | 1,071,800 | 361,436,560 |
| West Caldwell Boro. | 280,127,300 | 67.73 | 413,594,124 | ..... | 1,562,300 | 415,156,424 |
| West Orange Town | 452,601,600 | 48.22 | 938,618,001 | ..... | 5,915,700 | 944,533,701 |
| Totals | \$7,857,991,000 | 62.39% | \$12,595,571,462 | \$21,013,248 | \$208,033,300 | \$12,824,618,010 |

*Exclusive of Class II Railroad Property

| Gloucester County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|--|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Clayton Boro. | \$ 60,279,925 | 78.08% | \$ 77,202,773 | \$ 924 | \$ 949,010 | \$ 78,152,707 |
| Deptford Twp. | 436,673,600 | 107.57 | 405,943,665 | 165 | 3,578,246 | 409,522,076 |
| East Greenwich Twp. | 42,943,100 | 51.72 | 83,029,969 | 206 | 696,887 | 83,727,062 |
| Elk Twp. | 31,425,500 | 67.05 | 46,868,755 | 119 | 778,958 | 47,647,832 |
| Franklin Twp. | 130,738,000 | 69.01 | 189,447,906 | ..... | 2,839,553 | 192,287,459 |
| Glassboro Boro. | 175,053,300 | 89.82 | 194,893,454 | 27,360 | 5,873,904 | 200,794,718 |
| Greenwich Twp. | 109,634,860 | 42.08 | 260,539,116 | 29,994 | 480,925 | 261,050,035 |
| Harrison Twp. | 53,707,020 | 75.54 | 71,097,458 | ..... | 1,585,669 | 72,683,127 |
| Logan Twp. | 74,085,100 | 81.21 | 91,226,573 | ..... | 870,561 | 92,097,134 |
| Mantua Twp. | 109,679,400 | 71.48 | 153,440,683 | 441 | 2,413,731 | 155,854,855 |
| Monroe Twp. | 224,489,900 | 69.69 | 322,126,417 | ..... | 6,779,094 | 328,925,511 |
| National Park Boro. | 28,374,700 | 80.49 | 35,252,454 | ..... | 178,383 | 35,430,837 |
| Newfield Boro. | 26,138,300 | 100.32 | 26,054,924 | 218 | 382,689 | 26,437,831 |
| Paulsboro Boro. | 92,098,700 | 90.09 | 102,229,659 | 1,008 | 1,970,214 | 104,200,881 |
| Pitman Boro. | 163,955,900 | 106.92 | 153,344,463 | 362 | 1,243,404 | 154,588,229 |
| So. Harrison Twp. | 16,426,450 | 57.74 | 28,448,995 | 12 | 255,070 | 28,704,077 |
| Swedesboro Boro. | 25,516,300 | 101.53 | 25,131,784 | 7,047 | 1,450,416 | 26,589,247 |
| Washington Twp. | 432,925,050 | 82.04 | 527,699,963 | ..... | 3,725,907 | 531,425,870 |
| Wanonah Boro. | 23,386,500 | 47.49 | 49,245,104 | 50 | 215,968 | 49,461,122 |
| West Deptford Twp. | 267,952,000 | 60.98 | 439,409,643 | 9,658 | 1,625,291 | 441,044,592 |
| Westville Boro. | 55,173,200 | 79.19 | 69,671,928 | 20,090 | 546,624 | 70,238,642 |
| Woodbury City | 84,274,600 | 52.74 | 159,792,567 | 35,879 | 5,051,813 | 164,880,259 |
| Woodbury Heights Boro. ... | 59,763,000 | 87.12 | 68,598,485 | ..... | 659,837 | 69,258,322 |
| Woolwich Twp. | 28,570,000 | 82.84 | 34,488,170 | 445 | 876,137 | 35,364,752 |
| Totals | \$2,753,264,405 | 76.16% | \$3,615,184,908 | \$133,978 | \$45,048,291 | \$3,660,367,177 |

*Exclusive of Class II Railroad Property

| Hudson County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|--|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Bayonne City | \$ 404,402,950 | 50.60% | 799,215,316 | \$ 566,445 | \$ 7,077,175 | \$ 806,853,936 |
| East Newark Boro. | 16,652,939 | 71.59 | 23,261,544 | ..... | 194,857 | 23,456,401 |
| Guttenberg Town | 55,513,200 | 51.44 | 107,918,351 | ..... | 391,552 | 108,309,903 |
| Harrison Town | 88,804,475 | 48.53 | 182,988,821 | 583,140 | 818,419 | 184,390,380 |
| Hoboken City | 103,931,900 | 40.66 | 255,612,150 | 6,743,410 | 1,762,137 | 264,117,697 |
| Jersey City City | 755,354,800 | 54.82 | 1,377,881,795 | 19,613,799 | 32,837,492 | 1,430,333,086 |
| Kearny Town | 319,488,565 | 41.99 | 760,868,219 | 6,284,388 | 5,358,929 | 772,511,536 |
| North Bergen Twp. | 635,402,860 | 83.83 | 757,965,955 | 1,957,816 | 10,464,644 | 770,388,415 |
| Secaucus Town | 562,623,000 | 86.40 | 651,184,028 | 1,027,849 | 6,442,237 | 658,634,114 |
| Union City City | 274,132,650 | 76.47 | 358,483,915 | 18,760 | 13,289,541 | 371,792,216 |
| Weehawken Twp. | 112,962,900 | 69.74 | 161,977,201 | 457,733 | 1,215,494 | 163,650,428 |
| West New York Town ... | 180,605,584 | 57.70 | 313,007,945 | 35,069 | 1,675,773 | 314,718,787 |
| Totals | \$3,509,875,823 | 61.04% | \$5,750,365,240 | \$37,288,409 | \$81,508,250 | \$5,869,161,899 |

*Exclusive of Class II Railroad Property

| Hunterdon County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|---|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Alexandria Twp. | \$ 94,851,390 | 104.11% | \$ 91,106,897 | ..... | \$ 767,807 | \$ 91,874,704 |
| Bethlehem Twp. | 48,484,282 | 56.93 | 85,164,732 | \$ 4,920 | 320,850 | 85,490,502 |
| Bloomsbury Boro. | 12,463,951 | 66.22 | 18,822,034 | 1,814 | 345,515 | 19,169,363 |
| Callfon Boro. | 28,290,810 | 108.00 | 26,195,194 | ..... | 759,029 | 26,954,223 |
| Clinton Town | 53,727,250 | 96.44 | 55,710,545 | 1,725 | 871,620 | 56,583,890 |
| Clinton Twp. | 257,587,600 | 109.44 | 235,368,787 | 2,285 | 5,663,209 | 241,034,281 |
| Delaware Twp. | 102,808,166 | 84.87 | 121,136,050 | ..... | 1,354,541 | 122,490,591 |
| East Amwell Twp. | 84,459,953 | 77.32 | 109,234,290 | 20,930 | 920,913 | 110,176,133 |
| Flemington Boro. | 80,084,370 | 71.58 | 111,880,930 | 724 | 2,708,000 | 114,589,654 |
| Franklin Twp. | 50,453,287 | 57.51 | 87,729,590 | 3,756 | 9,549,823 | 97,283,169 |
| Frenchtown Boro. | 23,192,882 | 75.25 | 30,821,106 | ..... | 560,758 | 31,381,864 |
| Glen Gardner Boro. | 8,486,437 | 59.18 | 14,340,042 | 327 | 136,620 | 14,476,989 |
| Hampton Boro. | 19,673,884 | 86.53 | 22,736,489 | 7,130 | 409,320 | 23,152,939 |
| High Bridge Boro. | 42,086,700 | 59.69 | 70,508,795 | 12,686 | 383,471 | 70,904,952 |
| Holland Twp. | 98,310,757 | 73.16 | 134,377,743 | 13,420 | 1,127,015 | 135,518,178 |
| Kingwood Twp. | 41,784,478 | 52.32 | 79,863,299 | ..... | 730,972 | 80,594,271 |
| Lambertville City | 54,583,635 | 70.39 | 77,544,587 | 9,191 | 908,497 | 78,462,275 |
| Lebanon Boro. | 14,233,549 | 65.64 | 21,684,261 | 108 | 537,475 | 22,221,844 |
| Lebanon Twp. | 156,191,579 | 106.50 | 146,658,760 | 77 | 1,257,207 | 147,916,044 |
| Milford Boro. | 42,230,566 | 88.79 | 47,562,300 | 1,779 | 740,912 | 48,304,991 |
| Raritan Twp. | 234,536,100 | 73.01 | 321,238,324 | 381 | 3,543,100 | 324,781,805 |
| Readington Twp. | 367,970,938 | 103.75 | 354,670,784 | 9,193 | 4,030,804 | 358,710,781 |
| Stockton Boro. | 17,106,600 | 109.09 | 15,681,181 | ..... | 143,430 | 15,824,611 |
| Tewksbury Twp. | 180,248,200 | 91.92 | 196,092,472 | ..... | 1,601,438 | 197,693,910 |
| Union Twp. | 52,556,878 | 51.90 | 101,265,661 | 1,791 | 510,487 | 101,777,939 |
| West Amwell Twp. | 55,736,856 | 75.10 | 74,216,852 | ..... | 720,809 | 74,937,661 |
| Totals | \$2,222,141,098 | 83.80% | \$2,651,611,705 | \$92,237 | \$40,603,622 | \$2,692,307,564 |

*Exclusive of Class II Railroad Property

| Mercer County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|--|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| East Windsor Twp. | \$ 267,575,420 | 64.46% | \$ 415,103,041 | \$ 28 | \$ 2,486,079 | \$ 417,589,148 |
| Ewing Twp. | 215,775,063 | 32.77 | 658,453,045 | 173,248 | 4,221,367 | 662,847,660 |
| Hamilton Twp. | 1,087,322,200 | 73.78 | 1,473,735,701 | 210,302 | 27,682,163 | 1,501,628,166 |
| Hightstown Boro. | 42,616,300 | 51.68 | 82,461,881 | 16,545 | 2,196,827 | 84,675,253 |
| Hopewell Boro. | 27,273,509 | 56.08 | 48,633,219 | 24,428 | 817,403 | 49,475,050 |
| Hopewell Twp. | 288,756,800 | 71.74 | 402,504,600 | 2,428 | 2,416,471 | 404,923,499 |
| Lawrence Twp. | 405,122,300 | 59.42 | 681,794,514 | 14,278 | 3,495,600 | 685,304,392 |
| Pennington Boro. | 30,059,435 | 45.54 | 66,006,664 | 1,328 | 759,405 | 66,767,397 |
| Princeton Boro. | 349,631,200 | 100.29 | 348,620,201 | 64,931 | 6,620,442 | 355,305,574 |
| Princeton Twp. | 637,585,960 | 97.96 | 650,863,577 | 17,527 | 3,020,439 | 653,901,543 |
| Trenton City | 311,798,560 | 48.48 | 643,148,845 | 1,698,866 | 20,666,340 | 665,514,051 |
| Washington Twp. | 53,692,700 | 54.47 | 98,572,976 | 6,224 | 961,639 | 99,540,839 |
| West Windsor Twp. | 136,137,785 | 39.46 | 345,001,989 | 505,151 | 4,055,683 | 349,562,823 |
| Totals | \$3,853,347,232 | 65.15% | \$5,914,900,253 | \$2,735,284 | \$79,399,858 | \$5,997,035,395 |

*Exclusive of Class II Railroad Property

| Middlesex County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|---|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Carteret Boro. | \$ 334,639,800 | 83.99% | \$ 398,428,146 | \$ 33,355 | \$ 3,628,876 | \$ 402,090,377 |
| Cranbury Twp. | 93,816,000 | 65.43 | 143,383,769 | 942 | 1,103,682 | 144,488,393 |
| Dunellen Boro. | 93,732,900 | 77.28 | 121,289,984 | 89,654 | 2,818,309 | 124,197,947 |
| East Brunswick Twp. | 607,016,600 | 58.66 | 1,034,804,978 | 850 | 7,414,604 | 1,042,220,432 |
| Edison Twp. | 1,124,925,400 | 57.70 | 1,949,610,745 | 640,534 | 11,410,488 | 1,961,661,767 |
| Helmetta Boro. | 13,088,900 | 66.80 | 19,594,162 | ..... | 138,000 | 19,732,162 |
| Highland Park Boro. | 191,628,100 | 80.28 | 238,699,676 | 3,770 | 1,674,395 | 240,377,841 |
| Jamesburg Boro. | 46,451,300 | 76.38 | 60,816,051 | 9,871 | 1,409,982 | 62,235,904 |
| Metuchen Boro. | 193,696,900 | 55.01 | 352,112,161 | 539,231 | 6,258,445 | 358,909,837 |
| Middlesex Boro. | 197,064,300 | 63.64 | 309,654,777 | 9,582 | 1,576,800 | 311,241,159 |
| Milltown Boro. | 146,441,300 | 80.60 | 181,688,958 | 6,378 | 611,567 | 182,306,903 |
| Monroe Twp. | 262,749,200 | 58.28 | 450,839,396 | 1,125 | 3,302,310 | 454,142,831 |
| New Brunswick City | 375,061,100 | 89.66 | 418,314,856 | 758,439 | 51,995,942 | 471,069,237 |
| North Brunswick Twp. ... | 361,092,500 | 53.81 | 671,050,920 | 262,008 | 3,507,400 | 674,820,328 |
| Old Bridge Twp. | 678,422,400 | 82.14 | 825,934,259 | 83,448 | 6,138,200 | 832,155,907 |
| Perth Amboy City | 327,717,600 | 60.78 | 539,186,575 | 610,311 | 5,430,329 | 545,227,215 |
| Piscataway Twp. | 727,723,800 | 60.67 | 1,199,478,820 | 12,208 | 21,619,422 | 1,221,110,450 |
| Plainsboro Twp. | 143,909,600 | 73.96 | 194,577,610 | 4,021 | 2,541,239 | 197,122,870 |
| Sayreville Boro. | 679,121,800 | 79.14 | 858,127,117 | 95,128 | 5,645,204 | 863,867,449 |
| South Amboy City | 99,074,100 | 72.32 | 136,994,054 | 1,981,615 | 1,392,005 | 140,367,674 |
| South Brunswick Twp. .. | 338,508,600 | 60.87 | 556,117,299 | 482,998 | 6,747,100 | 563,347,397 |
| South Plainfield Boro. ... | 544,843,100 | 83.85 | 649,783,065 | 328,418 | 5,642,100 | 655,753,583 |
| South River Boro. | 162,430,600 | 65.75 | 247,042,738 | 1,695 | 1,101,800 | 248,146,233 |
| Spotwood Boro. | 86,818,800 | 63.59 | 136,529,014 | 195,367 | 1,504,800 | 138,229,181 |
| Woodbridge Twp. | 1,194,739,300 | 56.25 | 2,123,980,978 | 2,905,299 | 13,156,085 | 2,140,042,362 |
| Totals | \$9,024,714,000 | 65.31% | \$13,818,040,108 | \$9,056,247 | \$167,769,084 | \$13,994,865,439 |

*Exclusive of Class II Railroad Property

| Monmouth County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|--|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Aberdeen Twp. | \$ 138,723,379 | 43.06% | \$ 322,162,980 | \$ 8,984 | \$ 1,021,838 | \$ 323,193,802 |
| Allenhurst Boro. | 15,644,025 | 44.78 | 34,935,295 | 2,100 | 214,266 | 35,151,661 |
| Allentown Boro. | 21,703,000 | 68.73 | 31,577,186 | ..... | 564,375 | 32,141,561 |
| Asbury Park City | 126,049,550 | 95.50 | 131,989,058 | ..... | 11,517,566 | 143,506,624 |
| Atlantic Highlands Boro. .. | 67,875,700 | 63.68 | 106,588,725 | ..... | 1,276,752 | 107,865,477 |
| Avon by the Sea Boro. ... | 25,314,550 | 37.07 | 68,288,508 | ..... | 147,548 | 68,436,056 |
| Belmar Boro. | 65,896,400 | 46.29 | 142,355,584 | 500 | 601,636 | 142,957,720 |
| Bradley Beach Boro. | 33,133,354 | 42.75 | 77,504,922 | 20,216 | 332,601 | 77,857,739 |
| Brielle Boro. | 70,677,400 | 48.85 | 144,682,497 | 421 | 368,472 | 145,051,390 |
| Coits Neck Twp. | 257,791,000 | 91.54 | 281,615,687 | ..... | 2,505,620 | 284,121,307 |
| Deal Boro. | 55,003,240 | 33.57 | 163,846,410 | ..... | 340,750 | 164,187,160 |
| Eatontown Boro. | 228,923,400 | 96.44 | 237,373,911 | 162 | 4,964,726 | 242,338,799 |
| Englishtown Boro. | 7,932,032 | 49.82 | 15,921,381 | 60 | 794,669 | 16,716,110 |
| Fair Haven Boro. | 139,639,700 | 85.98 | 162,409,514 | ..... | 433,852 | 162,843,366 |
| Farmingdale Boro. | 9,303,900 | 33.24 | 27,990,072 | 9,608 | 719,979 | 28,719,659 |
| Freehold Boro. | 83,424,825 | 48.92 | 170,533,166 | 14,715 | 4,668,840 | 175,216,721 |
| Freehold Twp. | 509,956,100 | 101.42 | 502,816,111 | 7,772 | 15,896,059 | 518,719,942 |
| Hazlet Twp. | 267,769,150 | 69.34 | 386,168,373 | 68 | 1,543,053 | 387,711,494 |
| Highlands Boro. | 57,584,556 | 65.48 | 87,942,205 | ..... | 310,496 | 88,252,701 |
| Holmdel Twp. | 361,365,195 | 66.45 | 543,815,192 | ..... | 6,567,904 | 550,383,096 |
| Howell Twp. | 181,820,160 | 39.37 | 461,824,130 | 4,828 | 2,061,471 | 463,890,429 |
| Interlaken Boro. | 13,227,700 | 34.15 | 38,734,114 | ..... | 48,385 | 38,782,499 |
| Keansburg Boro. | 46,637,925 | 43.09 | 108,233,755 | ..... | 379,643 | 108,613,398 |
| Keyport Boro. | 72,323,100 | 69.22 | 104,482,953 | 1,104 | 3,948,977 | 108,433,034 |
| Little Silver Boro. | 173,248,500 | 90.80 | 190,802,313 | 438 | 1,064,570 | 191,867,321 |
| Loch Arbour Village | 11,686,600 | 108.52 | 10,769,075 | ..... | 95,659 | 10,864,734 |
| Long Branch City | 306,545,150 | 69.09 | 443,689,608 | 194,715 | 5,813,572 | 449,697,895 |
| Manalapan Twp. | 197,185,900 | 43.54 | 452,884,474 | 26 | 1,511,790 | 454,396,290 |
| Manasquan Boro. | 71,619,550 | 38.11 | 187,928,496 | 7,160 | 494,013 | 188,429,669 |
| Marlboro Twp. | 184,268,956 | 43.91 | 419,651,460 | ..... | 2,271,844 | 421,923,304 |

| | | | | | | |
|-----------------------------|------------------------|---------------|-------------------------|------------------|----------------------|-------------------------|
| Matawan Boro. | 120,854,700 | 73.91 | 163,516,033 | 14,824 | 1,048,104 | 164,578,961 |
| Middletown Twp. | 677,044,500 | 45.88 | 1,475,685,484 | 1,033 | 6,061,150 | 1,481,747,667 |
| Millstone Twp. | 110,616,035 | 88.15 | 125,486,143 | ..... | 1,031,719 | 126,517,862 |
| Monmouth Beach Boro. | 106,939,200 | 91.56 | 116,796,855 | ..... | 380,925 | 117,177,780 |
| Neptune Twp. | 210,672,260 | 47.57 | 442,867,900 | 10,922 | 3,346,040 | 446,224,862 |
| Neptune City Boro. | 41,302,950 | 48.12 | 85,833,229 | ..... | 376,605 | 86,209,834 |
| Ocean Twp. | 416,395,150 | 66.76 | 623,719,518 | ..... | 2,672,568 | 626,392,086 |
| Oceanport Boro. | 86,775,400 | 49.71 | 174,563,267 | 5,159 | 665,294 | 175,233,720 |
| Red Bank Boro. | 164,829,050 | 73.57 | 224,043,836 | 131,812 | 6,472,640 | 230,648,288 |
| Roosevelt Boro. | 10,780,085 | 72.67 | 14,834,299 | ..... | 68,303 | 14,902,602 |
| Rumson Boro. | 189,768,100 | 60.17 | 315,386,571 | ..... | 1,033,909 | 316,420,480 |
| Sea Bright Boro. | 32,333,620 | 49.79 | 64,939,988 | ..... | 187,634 | 65,127,622 |
| Sea Girt Boro. | 62,956,950 | 42.66 | 147,578,411 | 176 | 374,761 | 147,953,348 |
| Shrewsbury Boro. | 65,183,100 | 54.17 | 120,330,626 | ..... | 825,654 | 121,156,280 |
| Shrewsbury Twp. | 4,925,000 | 109.93 | 4,480,124 | ..... | 115,268 | 4,595,392 |
| South Belmar Boro. | 14,104,550 | 44.99 | 31,350,411 | ..... | 141,734 | 31,492,145 |
| Spring Lake Boro. | 84,905,300 | 43.04 | 197,270,678 | 3,500 | 1,888,243 | 199,162,421 |
| Spring Lake Hts. Boro. | 83,175,300 | 61.16 | 135,996,239 | 1,418 | 556,345 | 136,554,002 |
| Tinton Falls Boro. | 171,469,660 | 85.90 | 199,615,437 | ..... | 1,350,532 | 200,965,969 |
| Union Beach Boro. | 85,565,900 | 97.01 | 88,203,175 | 12 | 486,566 | 88,689,753 |
| Upper Freehold Twp. | 33,052,288 | 38.27 | 86,366,052 | ..... | 1,237,760 | 87,603,812 |
| Wall Twp. | 209,767,800 | 41.31 | 507,789,397 | ..... | 2,082,232 | 509,871,629 |
| West Long Branch Boro. | 111,251,460 | 59.97 | 185,511,856 | ..... | 1,008,354 | 186,520,210 |
| Totals | \$6,896,942,355 | 59.50% | \$11,591,682,684 | \$441,733 | \$105,893,266 | \$11,698,017,683 |

*Exclusive of Class II Railroad Property

| Morris County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|--|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Boonton Town | \$ 80,475,850 | 41.96% | \$ 191,791,826 | \$ 67,994 | \$ 2,958,187 | \$ 194,818,007 |
| Boonton Twp. | 42,003,600 | 29.88 | 140,574,297 | ..... | 284,587 | 140,858,884 |
| Butler Boro. | 70,827,910 | 42.71 | 165,834,488 | 7,237 | 538,972 | 166,380,697 |
| Chatham Boro. | 307,981,100 | 100.30 | 307,059,920 | 86,600 | 1,201,392 | 308,347,912 |
| Chatham Twp. | 349,111,150 | 94.29 | 370,252,572 | ..... | 847,449 | 371,100,021 |
| Chester Boro. | 43,312,600 | 69.20 | 62,590,462 | ..... | 1,129,473 | 63,719,935 |
| Chester Twp. | 87,767,900 | 45.13 | 194,477,953 | ..... | 1,048,793 | 195,526,746 |
| Denville Twp. | 151,925,600 | 35.00 | 434,073,143 | 173,188 | 1,960,355 | 436,206,686 |
| Dover Town | 79,643,999 | 34.27 | 232,401,514 | 138,676 | 3,712,242 | 236,252,432 |
| East Hanover Twp. | 206,264,900 | 47.41 | 435,066,231 | 1,179 | 1,248,074 | 436,315,484 |
| Florham Park Boro. | 363,075,400 | 81.40 | 446,038,575 | ..... | 3,249,414 | 449,287,989 |
| Hanover Twp. | 174,334,500 | 32.32 | 539,401,300 | 9,367 | 8,424,862 | 547,835,529 |
| Harding Twp. | 110,097,460 | 44.02 | 250,107,815 | ..... | 685,363 | 250,793,178 |
| Jefferson Twp. | 210,786,890 | 54.65 | 385,703,367 | 116 | 2,508,600 | 388,212,083 |
| Kinnelon Boro. | 140,848,088 | 46.09 | 305,593,595 | 150 | 733,707 | 306,327,452 |
| Lincoln Park Boro. | 102,823,750 | 56.52 | 181,924,540 | 2,177 | 511,549 | 182,438,266 |
| Madison Boro. | 154,663,670 | 34.79 | 444,563,581 | 92,369 | 7,679,637 | 452,335,587 |
| Mendham Boro. | 132,279,000 | 70.02 | 188,916,024 | ..... | 1,730,052 | 190,646,076 |
| Mendham Twp. | 141,698,600 | 58.39 | 242,676,143 | ..... | 1,086,669 | 243,762,912 |
| Mine Hill Twp. | 61,836,700 | 82.31 | 75,126,595 | ..... | 434,980 | 75,561,575 |

| | | | | | | |
|------------------------------|------------------------|---------------|-------------------------|------------------|----------------------|-------------------------|
| Montville Twp. | 212,714,000 | 41.93 | 507,307,417 | 1,941 | 1,425,568 | 508,734,926 |
| Morris Twp. | 448,045,300 | 51.91 | 863,119,437 | 3,147 | 4,153,629 | 867,276,213 |
| Morris Plains Boro. | 101,775,860 | 31.94 | 318,647,026 | 8,356 | 1,109,295 | 319,764,677 |
| Morristown Town | 279,915,950 | 74.63 | 375,071,620 | 203,104 | 23,189,605 | 398,464,329 |
| Mountain Lakes Boro. ... | 51,466,400 | 30.38 | 169,408,822 | 9,778 | 507,844 | 169,926,444 |
| Mount Arlington Boro. .. | 55,137,500 | 70.08 | 78,677,939 | 239 | 419,338 | 79,097,516 |
| Mount Olive Twp. | 213,872,950 | 50.41 | 424,266,911 | 192 | 1,691,082 | 425,958,185 |
| Netcong Boro. | 42,484,150 | 61.48 | 69,102,391 | 35,242 | 2,961,886 | 72,099,519 |
| Parsippany Tr. Hills Twp. .. | 603,760,350 | 43.89 | 1,381,918,860 | 3,758 | 5,050,499 | 1,386,973,117 |
| Passaic Twp. | 84,551,570 | 33.38 | 253,300,000 | 3,372 | 911,748 | 254,215,210 |
| Pequannock Twp. | 154,772,700 | 43.54 | 355,472,439 | 125 | 696,415 | 356,168,979 |
| Randolph Twp. | 275,237,291 | 54.41 | 505,857,914 | 7,288 | 2,749,391 | 508,614,593 |
| Riverdale Boro. | 53,859,300 | 70.64 | 76,244,762 | 4,260 | 3,713,321 | 79,962,343 |
| Rockaway Boro. | 96,606,700 | 61.26 | 157,699,478 | 3,959 | 847,131 | 158,550,568 |
| Rockaway Twp. | 257,840,950 | 43.37 | 594,514,526 | 79 | 1,698,205 | 596,212,810 |
| Roxbury Twp. | 557,184,200 | 110.16 | 505,795,389 | 134,322 | 24,230,233 | 530,159,944 |
| Victory Gardens Boro. .. | 13,205,800 | 100.00 | 13,205,800 | ..... | 52,862 | 13,258,662 |
| Washington Twp. | 364,030,700 | 99.84 | 364,614,083 | ..... | 3,336,610 | 367,950,693 |
| Wharton Boro. | 139,093,200 | 98.95 | 140,569,176 | 204 | 685,786 | 141,255,166 |
| Totals | \$7,017,313,538 | 55.04% | \$12,748,968,021 | \$998,419 | \$121,404,805 | \$12,871,371,245 |

*Exclusive of Class II Railroad Property

| Ocean County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|---|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Barneget Twp. | \$ 120,596,220 | 79.34% | \$ 151,999,269 | ..... | \$ 3,406,971 | \$ 155,406,240 |
| Barneget Light Boro. | 50,981,750 | 49.65 | 102,682,276 | ..... | 142,263 | 102,824,539 |
| Bay Head Boro. | 91,993,400 | 78.34 | 117,428,389 | 412,763 | 446,804 | 118,287,956 |
| Beach Haven Boro. | 103,485,390 | 57.62 | 179,599,774 | ..... | 617,785 | 180,217,559 |
| Beachwood Boro. | 102,648,220 | 84.07 | 122,098,513 | ..... | 698,058 | 122,796,571 |
| Berkeley Twp. | 627,388,900 | 101.41 | 618,665,713 | ..... | 6,562,971 | 625,228,684 |
| Brick Twp. | 636,125,950 | 49.74 | 1,278,902,191 | ..... | 7,207,255 | 1,286,109,446 |
| Dover Twp. | 1,056,578,600 | 58.27 | 1,813,246,267 | 6,050 | 14,447,656 | 1,827,699,973 |
| Eagleswood Twp. | 29,774,750 | 89.41 | 33,301,365 | ..... | 312,147 | 33,613,512 |
| Harvey Cedars Boro. | 61,072,630 | 52.93 | 115,383,771 | ..... | 401,384 | 115,785,155 |
| Island Heights Boro. | 25,244,000 | 71.27 | 35,420,233 | ..... | 190,190 | 35,610,423 |
| Jackson Twp. | 335,165,935 | 73.88 | 453,662,608 | ..... | 4,362,224 | 458,024,832 |
| Lacey Twp. | 445,085,110 | 99.46 | 447,501,619 | ..... | 6,452,337 | 453,953,956 |
| Lakehurst Boro. | 21,764,600 | 92.42 | 23,549,665 | 422 | 2,899,829 | 26,449,916 |
| Lakewood Twp. | 473,005,100 | 73.24 | 645,828,919 | 8,183 | 8,607,234 | 654,444,336 |

| | | | | | | |
|---------------------------|------------------------|--------------|------------------------|------------------|-------------------|-------------------------|
| Lavallette Boro. | 132,567,250 | 65.08 | 203,698,909 | ..... | 1,677,309 | 205,376,218 |
| Little Egg Harbor Twp. . | 281,385,100 | 103.98 | 270,614,637 | ..... | 7,347,386 | 277,962,023 |
| Long Beach Twp. | 446,677,880 | 63.68 | 701,441,394 | ..... | 2,498,564 | 703,939,958 |
| Manchester Twp. | 448,698,978 | 75.41 | 595,012,569 | 222 | 5,958,458 | 600,971,249 |
| Mantoloking Boro. | 84,155,900 | 83.95 | 100,245,265 | ..... | 344,025 | 100,589,290 |
| Ocean Twp. | 95,459,250 | 77.09 | 123,828,318 | ..... | 839,521 | 124,667,839 |
| Ocean Gate Boro. | 21,893,129 | 67.18 | 32,588,760 | ..... | 116,211 | 32,704,971 |
| Pine Beach Boro. | 31,313,650 | 70.52 | 44,403,928 | ..... | 131,139 | 44,535,067 |
| Plumsted Twp. | 53,761,950 | 78.94 | 68,104,826 | ..... | 2,316,463 | 70,421,289 |
| Point Pleasant Boro. | 282,348,050 | 69.11 | 408,548,763 | ..... | 4,081,952 | 412,630,715 |
| Pt. Pleasant Beach Boro. | 125,054,775 | 61.29 | 204,037,812 | 1,081 | 623,727 | 204,662,620 |
| Seaside Heights Boro. .. | 94,050,600 | 72.54 | 129,653,433 | ..... | 428,646 | 130,082,079 |
| Seaside Park Boro. | 125,467,960 | 88.62 | 141,579,734 | ..... | 435,681 | 142,015,415 |
| Ship Bottom Boro. | 73,295,480 | 56.40 | 129,956,525 | ..... | 574,280 | 130,530,805 |
| South Toms River Boro. | 31,572,550 | 76.41 | 41,319,919 | 1,778 | 378,415 | 41,700,112 |
| Stafford Twp. | 195,560,985 | 47.38 | 412,750,074 | ..... | 5,584,064 | 418,334,138 |
| Surf City Boro. | 104,543,913 | 61.38 | 170,322,439 | ..... | 1,764,342 | 172,086,781 |
| Tuckerton Boro. | 52,104,550 | 93.07 | 55,984,259 | ..... | 939,962 | 56,924,221 |
| Totals | \$6,860,822,505 | 68.79 | \$9,973,362,136 | \$430,499 | 92,795,253 | \$10,066,567,888 |

*Exclusive of Class II Railroad Property

| Passaic County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|---|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Bloomington Boro. | \$ 104,609,500 | 66.54% | \$ 157,212,955 | \$ 620 | \$ 642,628 | \$ 157,856,203 |
| Clifton City | 1,109,995,800 | 53.50 | 2,074,758,505 | 120,940 | 9,398,700 | 2,084,278,145 |
| Haledon Boro. | 50,873,700 | 41.61 | 122,263,158 | ..... | 3,757,145 | 126,020,303 |
| Hawthorne Boro. | 233,033,200 | 50.36 | 462,734,710 | 33,758 | 1,223,309 | 463,991,777 |
| Little Falls Twp. | 125,590,406 | 40.28 | 311,793,461 | 3,910 | 3,362,159 | 315,159,530 |
| North Haledon Boro. | 66,332,000 | 32.38 | 204,854,849 | ..... | 284,536 | 205,139,385 |
| Passaic City | 260,191,500 | 61.91 | 420,273,785 | 251,295 | 13,185,172 | 433,710,252 |
| Paterson City | 604,428,160 | 57.26 | 1,055,585,330 | 734,894 | 19,819,785 | 1,076,140,009 |
| Pompton Lakes Boro. | 104,347,500 | 42.50 | 245,523,529 | 526 | 938,399 | 246,462,454 |
| Prospect Park Boro. | 31,533,000 | 44.60 | 70,701,794 | ..... | 278,265 | 70,980,059 |
| Ringwood Boro. | 127,496,500 | 40.89 | 311,803,619 | ..... | 1,401,284 | 313,204,903 |
| Totowa Boro. | 306,889,800 | 64.08 | 478,916,667 | 1,173 | 2,303,475 | 481,221,315 |
| Wanaque Boro. | 80,446,500 | 41.82 | 192,363,702 | ..... | 634,400 | 192,998,102 |
| Wayne Twp. | 1,097,226,645 | 62.90 | 1,744,398,482 | 904 | 12,349,198 | 1,756,748,584 |
| West Milford Twp. | 271,630,600 | 48.58 | 559,140,799 | 1,688 | 4,634,950 | 563,777,437 |
| West Paterson Boro. | 127,275,600 | 43.75 | 290,915,657 | ..... | 1,025,016 | 291,940,673 |
| Totals | \$4,701,900,411 | 54.02% | \$8,703,241,002 | \$1,149,708 | \$75,238,421 | \$8,779,629,131 |

*Exclusive of Class II Railroad Property

| Salem County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|---|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT* | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Alloway Twp. | \$ 25,446,080 | 54.89% | \$ 46,358,317 | ..... | 390,758 | \$ 46,749,075 |
| Carneys Point Twp. | 73,012,270 | 70.02 | 104,273,450 | \$19,700 | 982,686 | 105,275,836 |
| Elmer Boro | 13,872,350 | 66.87 | 20,745,252 | 11,356 | 506,465 | 21,263,073 |
| Elsinboro Twp. | 22,959,500 | 121.20 | 18,943,482 | ..... | 243,720 | 19,187,202 |
| Lower Alloway Creek Twp. | 34,827,890 | 58.59 | 59,443,403 | ..... | 740,541 | 60,183,944 |
| Mannington Twp | 26,809,200 | 64.14 | 41,797,942 | 3,585 | 816,651 | 42,618,178 |
| Oldmans Twp. | 26,748,900 | 58.57 | 45,669,968 | 1,497 | 420,971 | 46,092,436 |
| Penns Grove Boro | 36,570,450 | 88.18 | 41,472,499 | 113 | 2,567,250 | 44,039,862 |
| Pennsville Twp. | 183,593,100 | 67.91 | 270,347,666 | 4,456 | 6,534,741 | 276,886,863 |
| Pilesgrove Twp. | 41,593,300 | 65.03 | 63,960,172 | 622 | 1,073,155 | 65,033,949 |
| Pittsgrove Twp. | 78,501,625 | 80.60 | 97,396,557 | ..... | 1,275,276 | 98,671,833 |
| Quinton Twp. | 25,876,150 | 71.00 | 36,445,282 | ..... | 2,619,579 | 39,064,861 |
| Salem City | 47,790,925 | 80.02 | 59,723,725 | 20,329 | 2,286,723 | 62,030,777 |
| Upper Pittsgrove Twp. ... | 39,106,300 | 72.39 | 54,021,688 | ..... | 1,293,330 | 55,315,018 |
| Woodstown Boro | 25,796,550 | 56.00 | 46,065,268 | 1,554 | 874,779 | 46,941,601 |
| Totals | \$702,504,590 | 69.79% | \$1,006,664,671 | \$63,212 | \$22,626,625 | \$1,029,354,508 |

*Exclusive of Class II Railroad Property

| Somerset County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|--|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Bedminster Twp. | \$ 150,170,900 | 65.45% | \$ 229,443,697 | ..... | \$13,971,290 | \$ 243,414,987 |
| Bernards Twp. | 271,049,278 | 41.33 | 655,817,271 | \$ 2,974 | 2,192,802 | 658,013,047 |
| Bernardsville Boro. | 379,262,700 | 108.87 | 348,362,910 | 118,390 | 6,631,784 | 355,113,084 |
| Bound Brook Boro. | 145,075,955 | 78.22 | 185,471,689 | 118,176 | 5,105,292 | 190,695,157 |
| Branchburg Twp. | 213,353,550 | 79.19 | 269,419,813 | 2,683 | 2,554,851 | 271,977,347 |
| Bridgewater Twp. | 554,283,624 | 53.56 | 1,034,883,540 | 47,726 | 4,459,404 | 1,039,390,670 |
| Far Hills Boro. | 30,787,700 | 55.47 | 55,503,335 | 9,036 | 293,938 | 55,806,309 |
| Franklin Twp. | 736,355,400 | 94.26 | 781,196,053 | ..... | 11,099,830 | 792,295,883 |
| Green Brook Twp. | 70,918,877 | 48.69 | 145,653,886 | ..... | 343,532 | 145,997,418 |
| Hillsborough Twp. | 221,512,688 | 40.98 | 540,538,526 | 4,532 | 5,072,764 | 545,615,822 |
| Manville Boro. | 274,916,925 | 109.93 | 250,083,621 | 196,657 | 1,286,200 | 251,566,478 |
| Millstone Boro. | 5,525,560 | 40.71 | 13,572,980 | ..... | 44,540 | 13,617,520 |
| Montgomery Twp. | 219,327,750 | 75.93 | 288,855,196 | 45,329 | 2,093,362 | 290,993,887 |
| North Plainfield Boro. | 268,768,850 | 81.61 | 329,333,231 | ..... | 1,695,086 | 331,028,317 |
| Peapack Gladstone Boro. | 93,851,375 | 96.24 | 97,518,054 | 5,178 | 499,657 | 98,022,889 |
| Raritan Boro. | 145,876,445 | 76.34 | 191,087,824 | 162,444 | 1,409,057 | 192,659,325 |
| Rocky Hill Boro. | 8,694,750 | 32.85 | 26,468,037 | ..... | 37,945 | 26,505,982 |
| Somerville Boro. | 160,441,550 | 61.27 | 261,859,882 | 71,093 | 7,316,143 | 269,247,118 |
| So. Bound Brook Boro. | 70,509,500 | 91.57 | 77,000,655 | 1,354 | 834,204 | 77,836,213 |
| Warren Twp. | 432,947,415 | 108.56 | 398,809,336 | ..... | 1,663,849 | 400,473,185 |
| Watchung Boro. | 331,735,993 | 102.78 | 322,763,177 | ..... | 1,871,810 | 324,634,987 |
| Totals | \$4,785,366,785 | 73.58% | \$6,503,642,713 | \$785,572 | \$70,477,340 | \$6,574,905,625 |

*Exclusive of Class II Railroad Property

| Sussex County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|--|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Andover Boro. | \$ 12,710,130 | 80.46% | \$ 15,796,831 | \$ 837 | \$ 334,193 | \$ 16,131,861 |
| Andover Twp. | 45,573,201 | 37.59 | 121,237,566 | 226 | 279,029 | 121,516,821 |
| Branchville Boro. | 14,659,300 | 63.41 | 23,118,278 | ..... | 232,527 | 23,350,805 |
| Byram Twp. | 93,324,900 | 53.01 | 176,051,500 | ..... | 654,799 | 176,706,299 |
| Frankford Twp. | 121,803,899 | 101.88 | 119,556,242 | ..... | 1,220,971 | 120,777,213 |
| Franklin Boro. | 34,349,950 | 47.05 | 73,007,333 | 1,659 | 1,011,435 | 74,020,427 |
| Fredon Twp. | 24,676,888 | 40.73 | 60,586,516 | ..... | 203,067 | 60,789,583 |
| Green Twp. | 31,399,237 | 54.06 | 58,082,199 | 253 | 236,396 | 58,318,848 |
| Hamburg Boro. | 33,543,800 | 94.10 | 35,646,971 | ..... | 266,623 | 35,913,594 |
| Hampton Twp. | 101,976,714 | 99.14 | 102,861,321 | ..... | 812,111 | 103,673,432 |
| Hardyston Twp. | 55,163,425 | 46.69 | 118,148,265 | 143 | 450,369 | 118,598,777 |
| Hopatcong Boro. | 254,968,100 | 77.59 | 328,609,486 | ..... | 1,507,821 | 330,117,307 |
| Lafayette Twp. | 22,827,525 | 47.33 | 48,230,562 | ..... | 187,073 | 48,417,635 |
| Montague Twp. | 80,470,800 | 113.91 | 70,644,193 | ..... | 901,910 | 71,546,103 |
| Newton Town | 142,950,114 | 112.06 | 127,565,692 | ..... | 4,239,547 | 131,805,239 |
| Ogdensburg Boro. | 40,531,350 | 70.13 | 57,794,596 | 238 | 121,700 | 57,916,534 |
| Sandyston Twp. | 29,652,100 | 64.12 | 46,244,697 | ..... | 295,606 | 46,540,303 |
| Sparta Twp. | 219,227,140 | 53.91 | 406,653,942 | 1,423 | 1,671,851 | 408,327,216 |
| Stanhope Boro. | 34,368,000 | 46.62 | 73,719,434 | ..... | 304,019 | 74,023,453 |
| Stillwater Twp. | 45,891,025 | 53.55 | 85,697,526 | ..... | 306,652 | 86,004,178 |
| Sussex Boro. | 23,678,275 | 77.19 | 30,675,314 | ..... | 2,420,128 | 33,095,442 |
| Vernon Twp. | 245,185,790 | 56.56 | 433,496,800 | 838 | 4,138,581 | 437,636,219 |
| Walpack Twp. | 538,140 | 47.22 | 1,139,644 | ..... | 57,066 | 1,196,710 |
| Wantage Twp. | 72,927,835 | 43.71 | 166,844,738 | ..... | 7,159,216 | 174,003,954 |
| Totals | \$1,782,397,638 | 64.08% | \$2,781,409,646 | \$5,617 | \$29,012,690 | \$2,810,427,953 |

*Exclusive of Class II Railroad Property

| Union County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|---|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Berkeley Heights Twp. ... | \$ 255,929,311 | 41.53 | \$ 616,251,652 | ..... | \$ 1,242,253 | \$ 617,493,905 |
| Clark Twp. | 286,336,300 | 61.06 | 468,942,516 | 4,064 | 1,329,100 | 470,275,680 |
| Cranford Twp. | 429,835,700 | 64.22 | 669,317,502 | 362,949 | 5,712,226 | 675,392,677 |
| Elizabeth City | 946,980,900 | 81.46 | 1,162,510,312 | 9,714,685 | 25,073,800 | 1,197,298,797 |
| Fanwood Boro. | 90,684,200 | 47.22 | 192,046,167 | 8,861 | 482,387 | 192,537,235 |
| Garwood Boro. | 76,327,500 | 70.63 | 108,066,686 | 16,037 | 433,230 | 108,515,953 |
| Hillside Twp. | 314,658,600 | 83.07 | 378,787,288 | 79,597 | 2,105,918 | 380,972,803 |
| Kenilworth Boro. | 182,852,300 | 67.07 | 272,629,044 | 37,543 | 993,709 | 273,660,296 |
| Linden City | 1,104,622,700 | 74.79 | 1,476,965,771 | 774,566 | 9,279,000 | 1,487,019,337 |
| Mountainside Boro. | 171,962,700 | 53.09 | 323,907,892 | ..... | 805,700 | 324,713,592 |
| New Providence Boro. ... | 290,105,800 | 61.40 | 472,485,016 | 1,576 | 5,821,236 | 478,307,828 |
| Plainfield City | 385,498,625 | 71.98 | 535,563,525 | 301,039 | 13,601,692 | 549,466,256 |
| Rahway City | 348,996,000 | 69.77 | 500,209,259 | 882,547 | 9,538,100 | 510,629,906 |
| Roselle Boro. | 264,608,600 | 81.44 | 324,912,328 | 28,591 | 7,838,254 | 332,779,173 |
| Roselle Park Boro. | 141,803,800 | 59.39 | 238,767,133 | 49,023 | 780,431 | 239,595,587 |
| Scotch Plains Twp. | 302,111,800 | 50.49 | 598,359,675 | 62 | 1,606,431 | 599,966,188 |
| Springfield Twp. | 351,968,000 | 69.29 | 507,963,631 | 757 | 2,697,002 | 510,661,390 |
| Summit City | 375,947,200 | 41.59 | 903,936,523 | 314,213 | 4,873,666 | 909,124,402 |
| Union Twp. | 962,243,500 | 67.91 | 1,416,939,331 | 32,614 | 14,265,183 | 1,431,237,128 |
| Westfield Town | 427,143,400 | 43.29 | 986,702,241 | 3,077 | 4,025,887 | 990,731,205 |
| Winfield Twp. | 1,391,700 | 49.21 | 2,828,084 | ..... | 34,500 | 2,862,584 |
| Totals | \$7,712,008,636 | 53.43% | \$12,158,091,576 | \$12,610,621 | \$112,539,705 | \$12,283,241,902 |

*Exclusive of Class II Railroad Property

| Warren County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|--|--|--|---|--|---|-----------------------------|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Allamuchy Twp. | \$ 61,970,970 | 69.43% | \$ 89,256,762 | \$ 1,267 | \$ 910,421 | \$ 90,168,450 |
| Alpha Boro. | 44,440,300 | 98.48 | 45,126,219 | 1,977 | 252,292 | 45,380,488 |
| Belvidere Town | 44,095,614 | 79.22 | 55,662,224 | 10,161 | 3,624,371 | 59,296,756 |
| Blairstown Twp. | 101,803,782 | 75.64 | 134,589,876 | ..... | 1,044,615 | 135,634,491 |
| Franklin Twp. | 50,083,171 | 100.91 | 49,631,524 | 166 | 742,871 | 50,374,561 |
| Frelinghuysen Twp. | 34,613,905 | 78.72 | 43,970,916 | ..... | 280,886 | 44,251,802 |
| Greenwich Twp. | 28,782,800 | 72.62 | 39,634,811 | 1,060 | 331,339 | 39,967,210 |
| Hackettstown Town | 74,171,725 | 43.39 | 170,941,980 | 9,294 | 1,750,081 | 172,701,355 |
| Hardwich Twp. | 33,059,450 | 107.02 | 30,890,908 | ..... | 159,346 | 31,050,254 |
| Harmony Twp. | 47,793,471 | 74.51 | 64,143,700 | 4,807 | 422,421 | 64,570,928 |
| Hope Twp. | 32,881,920 | 82.29 | 39,958,585 | ..... | 829,085 | 40,787,670 |
| Independence Twp. | 53,838,540 | 72.27 | 74,496,389 | 785 | 646,093 | 75,143,267 |
| Knowlton Twp. | 53,941,175 | 113.17 | 47,663,846 | 262 | 636,198 | 48,300,306 |
| Liberty Twp. | 30,232,388 | 72.20 | 41,873,114 | 152 | 191,811 | 42,065,077 |
| Lopatcong Twp. | 109,741,985 | 99.53 | 110,260,208 | 4,202 | 1,073,813 | 111,338,223 |
| Mansfield Twp. | 84,034,142 | 73.29 | 114,659,765 | 652 | 951,873 | 115,612,290 |
| Oxford Twp. | 23,569,790 | 83.43 | 28,250,977 | ..... | 472,108 | 28,723,085 |
| Pahaquarry Twp. | 67,950 | 13.33 | 509,752 | ..... | 13,364 | 523,116 |
| Phillipsburg Town | 215,579,865 | 98.71 | 218,397,189 | 361,205 | 4,717,986 | 223,476,380 |
| Pohatcong Twp. | 61,053,117 | 78.86 | 77,419,626 | 3,461 | 886,529 | 78,309,616 |
| Washington Boro. | 95,036,500 | 82.97 | 114,543,208 | 61,346 | 3,084,784 | 117,689,338 |
| Washington Twp. | 45,883,150 | 48.70 | 94,215,914 | 465 | 609,964 | 94,826,343 |
| White Twp. | 96,460,630 | 77.06 | 125,176,006 | 3,673 | 546,785 | 125,726,464 |
| Totals | \$1,423,136,340 | 78.57% | \$1,811,273,499 | \$464,935 | \$24,179,036 | \$1,835,917,470 |

*Exclusive of Class II Railroad Property

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