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ANNUAL REPORT
OF THE
DIVISION OF TAXATION
Department of the Treasury
STATE OF NEW JERSEY

FOR THE YEAR 1951



NEW JERSEY BANKERS ASSOCIATION
BROAD STREET BANK BUILDING
TRENTON, NEW JERSEY

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY DIVISION OF TAXATION

WALTER T. MARGETTS, JR., *State Treasurer*

AARON K. NEELD, *Deputy Director*

Bureaus :

Administrative Bureau—Norman E. Hardy, State Supervisor.

Beverage Tax Bureau—B. A. Bernstorff, Acting State Supervisor.

Cigarette Tax Bureau—Amos Tilton, State Supervisor.

Corporation Tax Bureau—William Kingsley, State Supervisor.

Engineering and Railroad Tax Bureau—Henry L. Fryer, Chief Engineer and State Supervisor.

Motor Fuel Tax Bureau—Armand J. Salmon, State Supervisor.

Outdoor Advertising Tax Bureau—Robert B. Chapman, State Supervisor.

Public Utility—Local Tax Bureau—Charles T. McLaughlin, State Supervisor.

Transfer Inheritance Tax Bureau—William D. Kelly, State Supervisor.

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LETTER OF TRANSMITTAL

ANNUAL REPORT OF THE DIVISION OF TAXATION DEPARTMENT OF THE TREASURY

Trenton, July 1, 1951.

*To the Hon. Alfred E. Driscoll, Governor of the State of New Jersey,
and the Legislature of the State of New Jersey:*

Pursuant to the provisions of R. S. 54:1-13, I respectfully submit the 1951 Annual Report of the Division of Taxation, Department of the Treasury, covering the activities of the eight Bureaus of the Division for the calendar year 1951 and the State fiscal year ending June 30, 1951.

The heavy burden of local property taxes is focusing attention on the lack of uniformity of assessments among property owners and the absence of equalization of ratables among the taxing districts. There is also concern over the effect of unequalized assessments on the annual distribution of a portion of the state aid for schools.

Since there have been no appropriations over the last 20 years, the Director of Taxation and his predecessor, the State Tax Commissioner, have not been in a position to cope with these conditions which have become very serious in the past 10 years by reason of the rapidly rising burden of local taxes.

It is imperative that at least some steps be taken to remedy these conditions. I urge the creation of a pilot bureau in the Division of Taxation to deal with at least some of the most pressing problems and by its accomplishments demonstrate the value of an adequately staffed state agency to function in this field. I will submit to the Governor and the 1952 Legislature a budget request for this purpose.

While some improvement in the administration of veterans' exemptions has resulted from the enactment of c. 184, Laws of 1951, several inequitable situations have developed under Article VIII, section 1, paragraph 3 of the New Jersey Constitution of 1947, which it is believed can be remedied only by constitutional amendment. No exemption is presently provided for citizens and residents of the State while actually serving in the armed forces in time of war. As the constitutional provision now

stands an honorable discharge or release under honorable circumstances is indispensable to the allowance of an exemption claim. As a result, career men of the armed forces, some of whom have had combat service in two World Wars, must be denied exemption where they are still in the armed forces and there has never been a break in their military service. Uncertainty as to the meaning and intent of the constitutional clause "in time of war" and uncertainty as to the power of the Legislature to define that clause has resulted in great confusion in and dissatisfaction with the administration of the exemption provisions of the Constitution. If the clause is limited to the period of actual hostilities of the four formally declared wars in which this Country has been engaged in the last 100 years, then many veterans who have served in the military forces of the United States in time of armed conflict short of formally declared war (*e.g.*, Philippine Insurrection and encounters, Cuban occupation and pacification, Porto Rican Occupation, Nicaraguan Campaigns, Dominican Campaigns, Boxer Uprising, Mexican Punitive Expedition, Mexican Border Troubles, Vera Cruz Expedition, China Relief Expedition, Korean Incident or Policing Action, *et als.*) must be denied the right to exemption. Since the Legislature is apparently powerless to alter any substantive right granted by the Constitution, it would seem that these inequitable situations can be corrected only by constitutional amendment. More than 200,000 veterans annually claim exemption of over \$100 million of local ratables involving an annual local tax reduction of approximately \$6,500,000. It is apparent that the issue is a substantial one and because policy questions are involved, I respectfully urge the creation of a Legislative Committee to examine the problem and submit its recommendations.

Respectfully submitted,

WALTER T. MARGETTS, JR. (Signed)
State Treasurer,
Acting as Director,
Division of Taxation.

SUMMARY OF FUNCTIONS OF THE SEVERAL BUREAUS OF THE DIVISION OF TAXATION

Office of the Director, Division of Taxation

On July 1, 1948, all of the powers and duties of the Division of Taxation in the Department of Taxation and Finance were transferred to the Division of Taxation in the Department of the Treasury by chapter 92, Laws of 1948.

The Director of the Division of Taxation is charged with the levy of the property and franchise taxes on the several railroads operating in the State, and the levy and apportionment—for the benefit of the municipalities—of the franchise and gross receipts taxes on other public utilities operating within the State.

He has the duty of levying and collecting transfer inheritance and estate taxes, alcoholic beverage taxes, motor fuels taxes, billboard licenses and taxes, domestic and foreign corporation taxes, foreign insurance company taxes, domestic and foreign life insurance company taxes and cigarette taxes. He is also charged with the duty of distributing insurance premium taxes collected from foreign fire and automobile insurance companies.

In addition, the Director is empowered to equalize assessments, check county equalization tables, prepare State equalization tables, determine the average rate of taxation in the State and in general supervise the activities of local tax officials.

Transfer Inheritance Tax Bureau

(R. S. 54:33-1 to 54:38-16, as amended and supplemented by chapter 278, Laws of 1938; chapters 122 and 303, Laws of 1939; chapter 220, Laws of 1940; chapter 422, Laws of 1941; chapters 38, 39 and 165, Laws of 1943; chapters 74, 75, 112 and 220, Laws of 1944; chapter 127, Laws of 1945; chapters 70 and 240, Laws of 1946; chapters 369 and 376, Laws of 1947; chapters 92, 268 and 336, Laws of 1948, and chapters 177 and 250, Laws of 1951.)

This Bureau has supervision over the administration of all transfer inheritance tax laws and the collection of all taxes assessed pursuant thereto. The tax is levied upon the transfer of property, real or personal,

or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations when such transfer is by will or intestate law, by deed, grant, bargain, sale or gift made in contemplation of or to take effect at or after death, and by survivorship in certain cases.

As to estates of resident decedents, the law applies to real property and tangible personal property (goods, wares, merchandise, etc.) located in New Jersey and to intangible personal property (stocks, bonds, mortgages, bank accounts, etc.) wherever located.

As to estates of nonresident decedents, the law applies only to real property and tangible personal property located in New Jersey.

The tax rates range from one to 16 per cent according to the value of the transfer and the relationship of the beneficiary to the deceased. Transfers to collateral relatives and nonrelatives, if under \$500, are exempt; if \$500 or over, are taxable at the rate of eight per cent, and upward. An exemption of \$5,000 each is granted to those of a close degree of relationship, such as husband, wife, children, mutually acknowledged children, stepchildren, father, mother, grandparents, the rate of tax on the excess being graduated from one per cent upward. An exemption of \$5,000 is also granted to charitable, religious and benevolent organizations, the excess being taxed at the rate of five per cent. Transfers to the State and its political subdivisions are wholly exempt, as well as transfers to non-profit educational institutions.

Taxes are payable within the year following the death of the decedent, and if not paid bear interest at the rate of 10 per cent per annum from one year following death, until paid. The inheritance tax report must be filed as promptly after death as the circumstances of the case permit.

This Bureau also assesses and collects New Jersey estate taxes pursuant to R. S. 54-38-1 to 16. The amount of the tax is the difference between the credit allowed against federal estate taxes under the Federal Revenue Act of 1926 and the total amount of inheritance taxes paid this and other states.

Preparation of the five per cent refund to the counties of inheritance taxes collected from resident decedents (pursuant to R. S. 54:33-10) is also supervised by this Bureau.

Transfer inheritance and estate tax receipts, all of which, save five per cent of resident taxes returned to the counties, are available for general State uses, for the fiscal year ending June 30, 1951, were:

Resident and Nonresident inheritance taxes	\$9,183,677.60
Estate taxes	369,613.06
	\$9,553,290.66

Beverage Tax Bureau

(R. S. 54:41-1 to 54:47-7, as amended and supplemented by chapters 319 and 391, Laws of 1938; chapter 357, Laws of 1939; chapter 168, Laws of 1940; chapters 209, 210 and 327, Laws of 1941; chapter 171, Laws of 1942; chapters 18 and 250, Laws of 1947; chapter 95, Laws of 1949; chapter 203, Laws of 1950; and chapter 68, Laws of 1951.)

This Bureau collects taxes on alcoholic beverages sold or delivered in New Jersey and intended for ultimate consumption. Tax rates range from 3 1/3 cents per gallon on beer to \$1.50 per gallon on liquors, as fixed by statute. Taxes are collected from approximately 400 bonded manufacturers and distributors filing monthly reports.

The Bureau also processes about 12,500 monthly retail reports. These latter reports are filed by both tavern keepers and package store owners.

All State licensees, i.e., manufacturers, wholesalers, transporters and warehouses, are required to post bonds with the Bureau to secure the payment of taxes and penalties.

Net collections are deposited to the account of the State Treasurer and drawn upon by him monthly for the General State Fund.

Actual receipts of this Bureau for the fiscal year ending June 30, 1951, were \$18,196,470.79. An approximate classification based on book revenue follows:

	Rate of Tax Per Gallon	1949	1950	1951
Beer	\$0.03 1/3	\$3,895,369.74	\$3,840,341.40	\$3,806,660.54
Liquor	1.50	10,203,477.48	10,047,994.43	13,638,070.33
Still Wine	.10	579,370.87	640,031.48	640,267.80
Vermouth	.15	40,627.68	43,402.93	52,283.24
Sparkling Wine	.40	32,809.49	33,314.61	42,024.34
Miscellaneous .....	....	16,195.08	17,859.21	17,298.63

Motor Fuels Tax Bureau

(R. S. 54:39-1 to 75, as amended and supplemented by chapters 166 and 283, Laws of 1938; chapter 209, Laws of 1939; chapter 169, Laws of 1940; chapter 268, Laws of 1941; chapters 169 and 283, Laws of 1948, and chapter 144, Laws of 1950.)

This Bureau administers the Motor Fuel Tax Law and collects, through licensed motor fuel distributors, a tax of three cents per gallon on motor fuel sold in New Jersey to propel motor vehicles over its highways and motor boats over its waterways. It authorizes refund claims and combats tax evasion by investigations, inspections, audits and prosecutions.

The Bureau is also charged with the administration of "An Act to regulate the retail sale of motor fuels" (R. S. 56:6-1 to 17). By inspection,

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audit and investigation, it checks retail dealers for proper price-sign posting; selling at a price equal to or greater than cost, plus all selling expense; display of brand names; giving of rebates, allowances, etc.; use of lotteries, prizes, etc.; substitution and keeping of proper records. The Bureau, however, has no power to enforce the provisions of the Fair Trades Practice Law (R. S. 56:4), as amended by chapter 165, Laws of 1938 which permits the making of contracts stipulating resale prices for retail dealers.

The gross receipts, refunds and net receipts of this Bureau for the fiscal year ending June 30, 1951, were:

Gross Receipts	\$40,440,049.79
Refunds	3,587,409.94
Net Receipts	<u>\$36,852,639.85</u>

Corporation Tax Bureau

(R. S. 54:10-1 to 54:18-7; R. S. 54:32A-1 et seq.; chapters 56 and 186, Laws of 1938; chapter 137, Laws of 1939; chapters 132, 162 and 306, Laws of 1945; chapters 174 and 307, Laws of 1946; chapters 50 and 51, Laws of 1947; chapter 459, Laws of 1948; chapter 236, Laws of 1949; chapters 101 186, 231 and 308, Laws of 1950; chapters 130 and 131, Laws of 1951; State Tax Uniform Procedure Law, (R. S. 54:48-1 to R. S. 54:52-4, inclusive.)

This Bureau administers and collects the following taxes:

Corporation business tax

Financial business tax

Insurance premium tax

and performs the following miscellaneous services:

Issuance of tax lien certificates

Issuance of tax clearance certificates

Issuance of release of corporation franchise tax liens

Distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association of tax received from foreign fire insurance companies

Allocation and distribution to the State Police Retirement and Ben-
evolent Fund, county police pension funds and municipal police and
fire pension funds of ratable share of taxes collected from insur-
ance companies of other states and foreign countries on premiums
of insurance against automobile insurance risks in this State.

Determination and certification of franchise tax payable by domestic
life insurance companies under chapter 101, Laws of 1950.

Determination and allocation of proceeds of financial business tax to counties and municipalities entitled thereto.

Disposition of Revenues:

All revenues are paid into the State Treasury except:

- (a) 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 retained and distributed to the New Jersey Firemen's Home and the New Jersey State Firemen's Association. (R. S. 54:17-4.)
- (b) Five-eighths of the insurance premium taxes collected from insurance companies of other states and foreign countries on premiums of insurance against automobile insurance risks in this State are retained for distribution to the State Police Retirement and Benevolent Fund, county police pension funds and municipal police and fire pension funds. (R. S. 43:16-5d; R. S. 53:5-6b.)

Dedicated Funds:

In addition to the pension fund distributions already indicated, the following funds, out of the moneys paid to the State Treasurer, are dedicated by law:

- (a) \$4,000,000 of the revenues under the corporation business tax are appropriated for school purposes. (R. S. 54:10A-24.)
- (b) All proceeds of the financial business tax are dedicated for distribution, on an equal share basis, to the municipality and county in which the taxpayer's place of business is located. (R. S. 54:10B-24.)

SUMMARY DESCRIPTION OF TAXES

A concise description of the taxes administered in this Bureau follows:

CORPORATION BUSINESS TAX

Statutory Citations:

Corporation Business Tax Act, chapter 162, Laws of 1945 (R. S. 54:10A-1 et seq.); chapter 307, Laws of 1946; chapters 50 and 51, Laws of 1947; chapter 459, Laws of 1948; chapter 236, Laws of 1949; chapter 130, Laws of 1951; R. S. 54:11-1 et seq.; R. S. 54:12-1; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.

Tax Applies to:

Every domestic corporation and every foreign corporation authorized or doing business or owning or employing capital or property or maintaining an office in this State, with certain specified exemptions.

Nature of Tax:

Franchise tax on corporations for the privilege of having or exercising a corporate charter or doing business or owning or employing capital or property or maintaining an office in this State.

Basis of Tax:

The tax is based upon taxpayer's net worth, defined in the statute, allocable to New Jersey. In general, in determining "net worth," taxpayer is permitted to deduct from the value of its assets the amount of corporate liabilities. Of the resulting remainder, only such percentage of the net worth is taxable as corresponds to the "allocation percentage" applicable to the taxpayer.

Allocation Percentage:

- (a) In the case of a taxpayer which does not maintain a regular place of business outside this State other than a statutory office, the allocation factor shall be 100 per cent.
- (b) In the case of a taxpayer which does maintain a regular place of business outside this State other than a statutory office, the net worth taxable in New Jersey is determined according to the following alternative allocation formulae:

$$\text{Formula 1: } \frac{\text{Total assets in New Jersey}}{\text{Total assets everywhere}} = \%$$

$$\begin{array}{l} \text{Formula 2: } \left| \begin{array}{l} \frac{\text{Real and tangible personal property in N. J.}}{\text{Real and tangible personal property everywhere}} = \% \\ \text{plus} \\ \frac{\text{Receipts in New Jersey}}{\text{Receipts everywhere}} = \% \\ \text{plus} \\ \frac{\text{Wages and salaries in New Jersey}}{\text{Wages and salaries everywhere}} = \% \end{array} \right. \\ \text{The aggregate resulting percentages are divided by three.} \end{array}$$

The effective allocation percentage to be applied to the net worth is the greater of the two percentages resulting from Formula 1 and Formula 2, respectively.

- (c) Investment companies, as defined in the law, are subject to an allocation factor of 25 per cent.
- (d) Regulated investment companies, as defined in the law, are subject to an allocation factor of 15 per cent.

Rate of Tax:

In general, 8/10 of a mill per dollar, or 80 cents per \$1,000 of allocated net worth; decreasing graduated scale where allocated net worth exceeds \$100,000,000.

Short Rate Tax Table:

A short rate tax table is provided for taxpayers whose total assets everywhere amount to less than \$100,000.00. Taxpayers entitled to use this table are required to state only the amount of total assets everywhere and compute their tax by means of table, reproduced below, printed on the Return (Tax Table No. 1 on Page 1 of Tax Return Form). No income statement or balance sheet data are required.

TAX TABLE NO. 1 COMPUTATION OF TAX

1. Enter amount of Total Assets everywhere (do not use net worth) \$.....
2. Enter amount of tax chargeable as per table below \$.....

If total assets are		The Tax shall be	
At least	But less than	For Domestic Corporations	For Foreign Corporations
\$ 0.	\$45,000.	\$25.00	\$50.00
45,000	50,000.	28.00	50.00
50,000.	55,000.	32.00	50.00
55,000.	60,000.	35.00	50.00
60,000.	65,000.	38.00	50.00
65,000.	70,000.	41.00	50.00
70,000.	75,000.	45.00	50.00
75,000.	80,000.	48.00	50.00
80,000.	85,000.	51.00	51.00
85,000.	90,000.	54.00	54.00
90,000.	95,000.	58.00	58.00
95,000.	100,000.	61.00	61.00

Minimum Tax:

Two-tenths mill per dollar on total assets in New Jersey but not less than \$25 for a domestic corporation, \$50 for a foreign corporation and \$100 for an investment company or regulated investment company.

Returns:

Returns are required to be filed on or before April 15 in the case of taxpayers operating on the basis of a calendar year or fiscal year ending in the last half of the preceding calendar year. The due date for taxpayers operating on the basis of a fiscal year ending in the first half of the privilege year is on or before the 15th day of the fourth month following the end of such fiscal year (see Corporation Tax Bureau Calendar).

Schedule of 1951 Due Dates for All Corporation Franchise Tax Returns and Franchise Tax Payments:

If base year ends during	The period between July 1, 1950, and December 31, 1950	Jan. 1951	Feb. 1951	Mar. 1951	April 1951	May 1951	June 1951
Last filing date in 1951 is:	April 15 1951	May 15 1951	June 15 1951	July 15 1951	Aug. 15 1951	Sept. 15 1951	Oct. 15 1951

Time of Payment:

The entire amount of the tax is payable at the time specified for the filing of the return.

Forms:

Forms may be obtained by writing to:

Corporation Tax Bureau
Division of Taxation
State House
Trenton 7, New Jersey

FINANCIAL BUSINESS TAX**Statutory Citation:**

Financial Business Tax Law, chapter 174, Laws of 1946 (R. S. 54:10B-1 et seq.); chapter 308, Laws of 1950; chapter 131, Laws of 1951; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.

Tax Applies to:

All business enterprise, whether carried on by an individual, partnership, firm, or corporation, which is in substantial competition with the business of national banks and which employs moneyed capital with the object of making profit by its use as money.

Specifically Included Are:

Businesses commonly known as industrial banks, dealers in commercial papers and acceptances, sales finance, personal finance, small loan and mortgage finance.

Specifically Excluded Are:

National banks, stock and mutual insurance companies, credit unions, savings banks, savings and loans and building and loan associations, state banks and trust companies, and production credit associations organized under the Federal farm credit act of 1933.

Nature of Tax:

Excise tax for the privilege of doing a financial business in this State.

Basis of Tax:

The tax is measured by the taxpayer's net worth, less deductions specified in the law, as of the close of the preceding calendar year. In the case of a taxpayer doing business in more than one state, only such percentage of the net worth is taxable as corresponds to the allocation percentage.

Allocation Percentage:

In the case of a taxpayer doing business in more than one state, only such portion of the net worth (after allowable deductions) is taxable as corresponds to the ratio between its gross business in this State and its gross business everywhere during the tax year.

Rate of Tax:

$\frac{3}{4}$ of 1 per cent of taxable net worth.

Minimum Tax:

\$25.

Returns:

Returns are required to be filed on or before April 15.

Time of Payment:

The entire amount of the tax is payable at the time specified for the filing of the return.

Forms:

Forms may be obtained by writing to:

Corporation Tax Bureau
Division of Taxation
State House
Trenton 7, New Jersey

INSURANCE PREMIUM TAX**Statutory Citation:**

Chapter 132, Laws of 1945 (R. S. 54:18A-1 et seq.; R. S. 54:16-1 et seq.; R. S. 54:17-4); chapters 101, 186 and 231, Laws of 1950; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.

Tax Applies to:

Every stock, mutual and assessment insurance company organized or existing under any general or special law of this State, and every stock, mutual and assessment insurance company organized or existing under the laws of any other state or foreign country and transacting business in this State.

Nature of Tax:

This tax is measured by gross premiums collected on insurance risks in this State during preceding calendar year.

Rate of Tax:

Life Insurance Companies—2 per cent upon the taxable premiums collected by the taxpayer under all policies on residents of this State and 1 per cent upon the taxable considerations collected under annuity contracts on residents of this State.

Insurance Companies Other Than Life—2 per cent upon the taxable premiums collected by the taxpayer on all business of the company in this State.

12½ Per Cent Limit—Taxable premiums shall not exceed a sum equal to 12½ per cent of total premiums.

Deductions—In computing the tax payable, taxpayers are permitted certain deductions on account of local personal property taxes, as provided in the law.

Retaliatory Provisions—Retaliatory provisions apply against insurance companies of another state or nation where the rates applicable to New Jersey insurance companies in such other state or nation exceed the rates under New Jersey law.

Due Date:

Tax payment due on or before June 1.

SUMMARY OF TAXES COLLECTED DURING THE FISCAL YEAR
ENDING JUNE 30, 1951

General Domestic Corporation Taxes	\$ 6,244,765.33
General Foreign Corporation Taxes	3,717,962.70
Special Company	45.42
1 Pullman Company	\$45.42
Foreign Insurance Corporation Taxes	4,211,304.71
(Other than Life)	
Interest	\$226.40
Compensation ¼%	74,723.05
Marine	9,938.31
Fire	394,431.26
Auto	1,532,023.03
All Other	2,199,962.66
Domestic Insurance Corporation Taxes	59,687.00
(Other than life)	
Fire	\$14,283.05
Compensation ¼%	24,580.08
Auto	12,550.81
Marine	220.80
All Other	8,052.26
Life Insurance Corporation Taxes	4,497,355.78
Domestic	\$860,906.48
Life	\$676,984.56
Annuities	183,921.87
Foreign	3,636,449.35
Life	\$3,337,369.96
Annuities	299,079.39
Financial Business Taxes	441,118.94
Tax Certificates	22,986.75
	\$19,195,226.63

DISTRIBUTION:

All receipts, except Financial Business Tax Receipts* and Fire and Auto Insurance Premiums collected from Foreign Insurance Companies were paid over to the State Treasurer for the use of the General State Fund. The Fire and Auto Taxes collected from Foreign Insurance Companies were distributed as follows:

SOURCE	DISTRIBUTION	
Fire	\$394,431.26 (New Jersey Firemen's Home	\$87,500.00
	(N. J. State Firemen's Association	306,931.26
Auto	1,532,023.03 (Municipal Police and Firemen's Pension	
	(Fund (99% of ½)	758,351.39
	(County Police Pension Fund (1% of ½) ..	7,660.12
	(State Police Retirement Fund (⅓)	191,502.88
	(State Treasurer, General State Fund (⅓)	574,508.64

Engineering and Railroad Tax Bureau

(Chapter 40, Laws of 1948, amending and supplementing chapter 291, Laws of 1941, as amended; R. S. 54:29A, superseding R. S. 54:19 to 29, inclusive.)

This Bureau values all property used for railroad purposes, determines the property and franchise taxes, and certifies them to the Director, Division of Budget and Accounting, for collection.

Under the Railroad Tax Law of 1948 there is assessed against each operating railroad or railroad system a property tax and a franchise tax. Property taxes are levied upon the true value of all property used for railroad purposes at the following rates:

Class II property is taxed at the general tax rate of the taxing district in which the property is located.

Classes I and III property are taxed for 1951 at the rate of 1.45 per cent, less a credit of 5 per cent of Class II taxes levied upon the same taxpayer.

Franchise taxes are levied in the amount of 10 per cent of net railway operating income allocated to New Jersey.

Class II property taxes are entirely for local uses. The Director, Division of Budget and Accounting, allots to each taxing district the total amount of tax derived from the assessment of Class II railroad property within the taxing district.

*All proceeds of the Financial Business Tax are dedicated for distribution on an equal share basis, to the municipality and county in which the taxpayer's place of business is located.

The entire franchise tax and all property taxes, other than those assessed against Class II property, are for state uses, according to law.

The aggregate amount of property and franchise taxes on any railroad is subject to a limitation which, however, does not reduce or affect the taxes for local uses on Class II property.

But taxes for state uses are reduced where the aggregate amount of taxes on any railroad would otherwise be in excess of a specified amount per mile of track assessed in New Jersey to such railroad.

The limit on total taxes is \$3,000 per mile of track where railway revenues allocated to New Jersey are not in excess of \$1,000,000, and \$4,500 per mile of track where allocated revenues exceed \$1,000,000 in total, but are less than \$50,000 per mile of track over which the taxpayer operates in New Jersey.

Railroad taxes levied and payable in 1951 are:

Property tax	\$15,270,764.42
Franchise tax	1,660,606.60
Total property and franchise taxes for 1951	\$16,931,371.02

For 1951 the apportionment of railroad taxes to State and local use is as follows:

For State use	\$ 4,664,709.41
For local use	12,266,661.61
Total 1951 railroad taxes	\$16,931,371.02

Public Utility—Local Tax Bureau Public Utility Tax

(Chapters 4 and 5, Laws of 1940; as amended by chapters 20, 21, 400 and 401, Laws of 1941; chapter 217, Laws of 1948; and R. S. 54:30-1 to 3.)

This Bureau is charged with the assessment of utility franchise and gross receipts taxes and the apportionment thereof among the municipalities according to the relative values of utility property located therein.

The *franchise tax* assessed pursuant to chapters 4 and 5, Laws of 1940, as amended by chapters 20, 21, 400 and 401, Laws of 1941, on utilities, other than those specifically exempted, having lines or mains located along, in, on or over any street, highway or other public place (*e.g.*, telephone, telegraph, water, sewer, district messenger, street railway and gas

and electric companies) is at the rate of five per cent of such proportion of the gross receipts of the taxpayer for the preceding calendar year as the length of its lines or mains in this State, located along, in, on or over any public street, highway, or other public place, exclusive of service connections, bears to the whole length of its lines or mains, exclusive of service connections.

The *gross receipts tax* assessed pursuant to chapter 5, Laws of 1940, as amended by chapters 21 and 401, Laws of 1941, and chapter 217, Laws of 1948, on street railway, traction, gas and electric light, heat and power companies using the public streets, highways, roads or other public places (which is in addition to the franchise tax, mentioned in the previous paragraph and in lieu of local taxes on certain of the property of the utilities named), is at the same rate as the average rate of taxation in the State, upon the gross receipts of such taxpayer for the preceding calendar year from its business over, on, in, through or from its lines or mains in the State.

While this Bureau does not collect either the franchise or the gross receipts tax, it is charged with the duty of apportioning both taxes to the municipalities after deducting the expenses incurred by it in the administration of the utility tax laws. The franchise tax is apportioned to the various municipalities in the proportion that the value of the scheduled property of the taxpayer located in, on or over any public street, highway, road, or other public place in each municipality as of the preceding July first bears to the total value of the scheduled property of the taxpayer located in, on, or over any public street, highway, road or other public place in the State. The gross receipts tax is apportioned in the proportion that the value of the scheduled property of the taxpayer located in each municipality as of the preceding July first bears to the total value of the scheduled property of the taxpayer in the State.

Both the franchise and gross receipts taxes are payable to the local tax collectors in three installments: one-third within 30 days after certification of the apportionment by the Director; one-third on September 1st; and one-third on December 1st.

Valuations of scheduled property upon which both taxes are apportioned to the municipalities are determined by the Bureau on the basis of the unit values thereof set forth in each act.

Franchise taxes for the calendar year 1951 were assessed pursuant to the provisions of chapters 4 and 5 of the Laws of 1940, as amended,

against 146 corporations, and 4 municipal electric corporations, in the aggregate sum of \$15,910,575.57, classified as follows:

No. of Companies	Classification	Taxable Gross Receipts	Franchise Tax
2	Street Railway	\$ 1,337,622.42	\$ 66,881.12
18	Gas and Electric	215,980,420.68	10,797,513.48
107	Water	14,233,590.48	692,883.81
10	Telephone and Telegraph	84,586,378.66	4,229,318.92
2	District Telegraph	156,911.48	7,845.57
7	Sewer	741,170.81	35,586.54
146		\$317,036,094.53	\$15,830,029.44
4	Municipal Elec. Corps.	1,610,922.54	80,546.13
150		\$318,647,017.07	\$15,910,575.57

Gross receipts taxes for the calendar year 1951 were assessed pursuant to the provisions of chapter 5 of the Laws of 1940, as amended (at the average rate of taxation in the State of \$6.441 per \$100 of valuation), against 21 corporations and 4 municipal electric corporations in the aggregate sum of \$16,253,992.45, classified as follows:

No. of Companies	Classification	Gross Receipts	Tax
3	Street Railway	\$ 2,011,447.74	\$ 129,557.35
18	Gas and Electric	248,690,744.27	16,018,170.85
--			
21		\$250,702,192.01	\$16,147,728.20
4	Municipal Elec. Corporations	1,649,809.87	106,264.25
--			
25		\$252,352,001.88	\$16,253,992.45

The franchise and gross receipts taxes for the calendar year 1951 have been apportioned as follows (by counties rather than by municipalities, to save space):

Counties	Gross Receipts Tax	Franchise Tax
Atlantic	\$ 634,392.42	\$ 570,666.32
Bergen	1,076,110.72	2,031,762.03
Burlington	920,604.60	505,419.19
Camden	779,835.73	1,009,351.56
Cape May	188,127.83	197,776.95
Cumberland	177,553.12	212,482.71
Essex	2,527,984.29	2,921,072.60
Gloucester	198,312.69	294,580.34
Hudson	3,033,388.19	1,596,577.75
Hunterdon	315,369.16	87,498.72
Mercer	595,380.44	753,941.31

Middlesex	1,927,777.19	991,392.52
Monmouth	664,231.94	808,147.51
Morris	480,433.65	478,039.97
Ocean	178,562.57	274,321.56
Passaic	812,875.76	1,050,509.75
Salem	379,356.43	128,902.74
Somerset	180,634.65	358,926.24
Sussex	90,526.73	58,657.34
Union	893,206.60	1,388,074.89
Warren	79,637.73	98,210.60

Municipal Electric Corporations

Bergen	6,107.42	4,741.05
Cumberland	74,265.68	56,111.60
Middlesex	10,440.27	7,699.32
Morris	10,439.44	7,950.86
Passaic	5,011.44	4,043.30
Apportioned to Taxing Districts ..	\$16,240,566.69	\$15,896,858.73
Payable to State	13,425.76	13,716.84
Total Tax	\$16,253,992.45	\$15,910,575.57

Local Tax

(R. S. 54:1-18 to 35.)

The primary statutory function of this Bureau is to bring about greater uniformity in local property tax assessments. The Bureau does not have any authority to consider appeals from taxes as levied.

This Bureau is charged with the duty of investigating the accuracy of the county equalization tables and checks the county tables of abstracts of ratables. The preparation of the State equalization table, the preparation of the State table of tax ratables for certification to the Comptroller by the Director and the preparation of the annual report of the Director are included in the work of this Bureau.

The Bureau gives information to taxpayers about laws concerning local tax assessments and confers with and advises county boards and local tax assessors about their work. It also compiles State and local tax statistics.

The Bureau investigates complaints of taxpayers and taxing districts, and submits reports thereon to the Director; keeps a record of the status of tax map matters in local taxing districts; urges the making, completion

and revision of such map; and finally, has authority to supervise investigations for the equalization of assessments under R. S. 54:1-26 to 30, inclusive.

Many of the aforementioned functions, however, are either not performed at all or only in a superficial way because of the absence of funds. This is especially true of those functions relating to local assessment practices, revaluation programs, equalization projects and the supervision of local assessment personnel.

Outdoor Advertising Tax Bureau

(Chapter 169, P. L. 1947, R. S. 54:40-20 to 49.)

Chapter 169, P. L. 1947, provides for the collection of license fees and permit fees on billboards and other outdoor advertising matter. A license fee of \$100 must be paid by every person, firm or corporation engaged in the business of outdoor advertising for profit, and a permit fee on each taxable billboard and outdoor advertising space according to the following schedule:

- (a) \$.50 for a space not exceeding 50 square feet in area.
- (b) 1.00 for a space exceeding 50 square feet in area, but not exceeding 100 square feet in area.
- (c) 2.50 for a space exceeding 100 square feet in area, but not exceeding 250 square feet in area.
- (d) 5.00 for a space exceeding 250 square feet in area, but not exceeding 500 square feet in area.
- (e) 8.00 for a space exceeding 500 square feet in area, but not exceeding 800 square feet in area.
- (f) 25.00 for a space exceeding 800 square feet in area.

These licenses and permit fees are collected for the period from April 1st to March 31st.

The law empowers the Director to regulate the erection and placing of billboards and other outdoor advertising matter.

All collections under the provisions of this act are first used to defray the expenses of collection and enforcement. Balances are distributed, after July 1st of each year, among the various municipalities of the State, in the proportion that the amount of the permit fees collected in each municipality bears to the total amount collected.

Receipts for the fiscal year ending June 30, 1951, were:

Permit fees, interest, fines, etc.	\$63,453.60
License fees	8,000.00
Total	\$71,453.60

Cigarette Tax Bureau

(Chapter 65, P. L. 1948, as amended; Chapter 188, P. L. 1948.)

This Bureau, created by chapter 65, P. L. 1948, as amended, came into being on July 1, 1948. It is charged with the administration and collection of the cigarette tax, levied at the rate of one and one-half cents ($1\frac{1}{2}$ c) per ten cigarettes or fraction thereof, and the enforcement of the Unfair Cigarette Sales Act (chapter 188, P. L. 1948). The tax is collected through the sale of cigarette revenue stamps to duly licensed cigarette distributors, defined by the act as any person who manufactures cigarettes within the State or any person who brings or causes to be brought into the State, unstamped cigarettes which have been acquired from the manufacturers thereof.

Distributors are allowed a discount of five per cent on the purchase of stamps in excess of \$100.00. The only exemptions provided by the Tax Act extend to sales of cigarettes to the United States Government and its agencies, sales of cigarettes in interstate commerce and sales or transfers of cigarettes between duly licensed distributors.

The Tax Act provides for the licensing of distributors (\$250.00), wholesale dealers (\$100.00), vendors (\$25.00), over-the-counter retail dealers (\$5.00) and cigarette vending machines (\$1.00).

The Unfair Cigarette Sales Act prohibits the sale of cigarettes at wholesale or retail at a price less than cost. In the absence of proof of a higher or lower cost, the act provides that the minimum sales price of cigarettes shall be computed in accordance with a formula involving manufacturer's list price less trade discounts, less cash discounts, plus the face value of revenue stamps attached, plus a $3\frac{1}{2}\%$ wholesaler's "cost of doing business mark-up" if the cigarettes are not delivered, and a $4\frac{1}{4}\%$ mark-up if the cigarettes are delivered, to which must be added an 8% "cost of doing business mark-up" by the retailer in the determination of the final retail sales price.

The purpose of the Unfair Cigarette Sales Act is to prevent unfair competition and unfair trade practices in the sale of cigarettes and to protect and stabilize the collection of cigarette taxes and revenue derived from the licensing of persons engaged in the sale of cigarettes.

The receipts of this Bureau for the fiscal year ending June 30, 1951, were:

Stamps and miscellaneous revenues	\$18,415,274.23
License revenues	235,561.00
Total receipts	\$18,650,835.23

FOR THE YEAR 1951

State Equalization Table

R. S. 54:1-33

County	Assessed Value of Personal Property	Percentage by which Assessed Value of Real Property should		True Value of Real Estate
		be Increased	be Decreased	
Atlantic	\$ 14,379,097	\$ 130,319,642		\$130,319,642
Bergen	77,068,065	579,213,448		579,213,448
Burlington	12,232,189	62,743,164		62,743,164
Camden	41,309,477	256,481,482		256,481,482
Cape May	4,844,440	58,697,577		58,697,577
Cumberland	11,940,016	52,774,854		52,774,854
Essex	222,664,431	1,215,431,812		1,215,431,812
Gloucester	11,777,215	66,717,771		66,717,771
Hudson	141,368,498	770,794,118		770,794,118
Hunterdon	8,089,461	31,286,932		31,286,932
Mercer	53,089,910	243,114,498		243,114,498
Middlesex	40,034,369	232,969,998		232,969,998
Monmouth	20,337,900	194,776,287		194,776,287
Morris	21,608,398	146,688,329		146,688,329
Ocean	8,282,910	58,472,716		58,472,716
Passaic	61,481,605	416,219,029		416,219,029
Salem	19,213,729	36,727,464		36,727,464
Somerset	14,322,177	75,283,953		75,283,953
Sussex	3,688,076	32,024,450		32,024,450
Union	92,474,718	530,170,999		530,170,999
Warren	9,295,926	38,645,811		38,645,811
Totals	\$889,502,607	\$5,229,554,334		\$5,229,554,334

Confirmed in accordance with Abstracts of Ratables certified by the County Tax Boards.

August 25, 1951.

AARON K. NEELD, Deputy Director, Division of Taxation.

The Average Rate of Taxation for the Year 1951

County	AGGREGATE VALUE	AGGREGATE TAXES
	The Total Value of all Property Including Class II Railroad Property Subject to Taxation at General Rates for the Year	Total Taxes of all Taxing Districts for
	1951	the Year 1951
Atlantic	\$ 140,907,364.	\$ 12,521,739.86
Bergen	636,916,393.	39,732,716.41
Burlington	69,785,263.	5,241,132.93
Camden	287,005,498.	17,433,311.30
Cape May	62,552,061.	4,811,716.28
Cumberland	61,069,557.	3,791,868.92
Essex	1,423,760,817.	90,388,336.81
Gloucester	73,851,845.	4,260,451.05
Hudson	1,039,775,161.	73,472,929.75
Hunterdon	37,709,865.	1,969,536.28
Mercer	290,807,509.	16,692,186.38
Middlesex	270,955,016.	19,128,906.75
Monmouth	207,518,009.	15,232,432.75
Morris	161,247,835.	10,871,094.19
Ocean	62,896,790.	5,155,784.84
Passaic	467,713,968.	25,323,206.89
Salem	54,043,968.	2,746,963.03
Somerset	86,925,569.	5,912,596.27
Sussex	34,389,653.	2,550,823.37
Union	609,513,069.	34,357,158.61
Warren	46,154,870.	2,978,277.51
	\$6,125,500,080.	\$394,573,170.18

Aggregate value of the General Property of the State = \$6,125,500,080.00

Aggregate Taxes of the State = 394,573,170.18

Average rate of taxation	\$394,573,170.18	
per \$100 of valuation		= \$6.44148502
	\$6,125,500,080.00	

Based on the above Computation I hereby determine "The Average Rate of Taxation" for the year 1951 to be \$6.441. This rate shall be entered on the records of the Division of Taxation, Department of The Treasury as of June 21, 1951.

(Signed) AARON K. NEELD,

Deputy Director,, Division of Taxation,
Department of the Treasury.

SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION:

	1951	1950	Increase	Decrease
Bank stock taxes (divided equally between county and municipality)	\$ 1,894,860.94	\$ 1,805,418.92	\$ 89,442.02	

LEVIED BY LOCAL ASSESSORS:

County taxes (exclusive of counties' quota of bank stock taxes)	71,262,302.99	68,513,188.05	2,749,114.94	
County library taxes	293,115.35	278,129.34	14,986.01	
Taxes for local purposes (exclusive of municipalities quota of bank stock taxes):				
District school taxes	166,330,056.47	148,875,101.55	17,454,954.92	
Other local taxes	156,948,405.27	151,024,847.40	5,923,557.87	
Total taxes raised at local rates ..	\$394,833,880.08	\$368,691,266.34	\$26,142,613.74	
Poll taxes	41,514.00	42,521.00		\$1,007.00

SUMMARY OF TAXES LEVIED BY THE DIRECTOR, DIVISION OF TAXATION FOR LOCAL USE FOR CALENDAR YEAR 1951

	1951	1950	Increase
Second-class railroad property taxes	\$12,266,661.61	\$12,084,099.91	\$ 182,561.70
Public utility franchise taxes	15,910,575.57	14,710,772.45	1,999,803.12
Public utility gross receipts taxes	16,253,992.45	14,419,221.18	1,834,771.27
Financial Business Tax	441,118.94	370,827.06	70,291.88
Total	\$44,872,348.57	\$41,534,920.60	\$3,287,427.97

36,873,378.34
410,315,707.04
1,805,418.92
412,124,126.86

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS

COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE FOR THE CALENDAR YEARS 1951 AND 1950

County	1951	1950	Increase	Decrease
Atlantic	\$ 140,907,364	\$ 139,413,464	\$ 1,493,900	
Bergen	636,916,393	575,802,644	61,113,749	
Burlington	69,785,263	66,617,280	3,167,983	
Camden	287,005,498	278,255,243	8,750,255	
Cape May	62,552,061	59,807,576	2,744,485	
Cumberland	61,069,557	58,880,171	2,189,386	
Essex	1,423,760,817	1,437,772,595		\$14,011,778
Gloucester	73,851,845	68,507,687	5,344,158	
Hudson	1,039,775,161	1,036,680,974	3,094,187	
Hunterdon	37,709,865	40,365,784		2,655,919
Mercer	290,807,509	278,464,899	12,342,610	
Middlesex	270,955,016	250,768,927	20,186,089	
Monmouth	207,518,009	199,991,277	7,526,732	
Morris	161,247,835	152,796,138	8,451,697	
Ocean	62,896,790	59,747,217	3,149,573	
Passaic	467,713,968	439,242,142	28,471,826	
Salem	54,043,968	56,416,061		2,372,093
Somerset	86,925,569	82,246,318	4,679,251	
Sussex	34,389,653	33,621,697	767,956	
Union	609,513,069	585,036,176	24,476,893	
Warren	46,154,870	43,974,600	2,180,270	
Totals	\$6,125,500,080	\$5,944,408,870	\$200,131,000	\$19,039,790
Net Increase			\$181,091,210	

SUMMARY OF EXEMPT PROPERTY

The valuations of exempt property, so far as reported, with the increases and decreases in each classification, are as follows:

	1951	1950	Increase	Decrease
Public school property	\$ 288,656,912	\$ 278,296,195	\$10,360,717	
Other school property	82,878,630	85,828,151		\$2,949,521
Public property	578,797,363	577,188,572	1,608,791	
Church and charitable property	216,195,496	206,932,301	9,263,195	
Cemeteries and graveyards	18,143,312	14,619,575	3,523,737	
Other exemptions:				
Real	189,369,481	183,206,632	6,162,849	
Personal	61,720,107	61,924,875		204,768
Totals	\$1,435,761,301	\$1,407,996,301	\$30,919,289	\$3,154,289
Net Increase			\$27,765,000	

FOLDOUT

29

Total
death taxes

	
	\$10,679,873.77
	5,754,293.22
	6,396,402.99
	5,170,736.01
	21,748,557.44
	8,512,155.66
	9,246,313.72
	6,915,608.59
	5,620,997.01
	5,413,900.26
	6,415,991.07
	8,825,213.60
	12,069,796.66
	9,113,773.36
	7,611,512.36
	15,826,203.08
	9,590,173.69
	9,528,488.43
	9,600,165.09
	9,553,290.66

FOLDOUT

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION SINCE 1931

Year	MOTOR FUEL TAX			BEVERAGE TAX¹			DEATH TAXES¹						
							INHERITANCE						Total inheritance	Estate²	Total death taxes
	Gross	Refunds	Net	Gross	Refunds	Net	Resident			Nonresident			
							State use	County use	Total				
1931	\$17,177,754.41		\$17,177,754.41³				\$ 9,936,332.04	\$478,175.49	\$10,414,507.53	\$265,366.24	\$10,679,873.77		\$10,679,873.77
1932	16,678,784.74		16,678,784.74³				5,355,646.69	315,886.83	5,671,533.52	82,759.70	5,754,293.22		5,754,293.22
1933	16,473,036.28		16,473,036.28³	\$ 448,778.96		\$ 448,778.96	6,007,365.87	333,365.62	6,340,731.49	55,671.50	6,396,402.99		6,396,402.99
1934	17,099,475.48		17,099,475.48³	2,760,455.20	\$ 3,581.42	2,756,873.78	4,747,784.59	294,379.67	5,042,164.26	74,594.98	5,116,759.24	\$ 53,976.77	5,170,736.01
1935	19,710,396.92	\$ 813,283.14	17,897,113.78³	5,698,493.90	14,608.28	5,683,885.62	20,600,006.50	870,642.38	21,470,648.88	93,741.82	21,564,390.70		21,748,557.44
1936	21,658,744.63	1,933,540.39	19,725,204.24³	7,074,821.24	1,785.02	7,073,036.22	7,914,217.30	282,146.94	8,196,364.24	68,899.67	8,265,263.91	246,891.75	8,512,155.66
1937	23,922,402.88	2,121,165.18	21,801,237.70³	8,617,104.57	1,102.50	8,616,002.07	8,574,606.82	376,822.93	8,951,429.75	78,816.84	9,030,246.59	216,067.13	9,246,313.72
1938	24,448,820.04	2,089,157.98	22,359,662.06³	8,739,559.74	4,996.87	8,734,562.87	5,884,080.50	327,214.74	6,211,295.24	73,708.76	6,285,004.00	630,604.59	6,915,608.59
1939	25,521,922.58	2,263,679.88	23,258,242.70³	8,634,780.76	560.87	8,634,219.89	4,791,189.59	236,140.50	5,027,330.09	86,041.90	5,113,371.99	507,625.02	5,620,997.01
1940	26,958,527.35	2,256,373.72	24,702,153.63³	9,329,920.28	1,080.83	9,328,839.45	4,844,328.67	315,569.67	5,159,898.34	71,819.59	5,231,717.93	182,182.33	5,413,900.26
1941	29,032,563.27	2,635,933.50	26,396,629.77³	9,617,623.80	1,643.99	9,615,979.81	5,855,795.47	278,533.05	6,134,328.52	77,476.64	6,211,805.16	204,185.91	6,415,991.07
1942	22,871,591.61	2,712,237.93	20,159,353.68³	11,022,206.88	2,696.49	11,019,510.39	8,420,911.87	287,987.25	8,708,899.12	47,903.84	8,756,802.96	68,410.64	8,825,213.60
1943	17,398,192.68	2,760,432.93	14,637,759.75³	10,996,125.29	2,882.36	10,993,242.93	11,239,280.43	417,644.83	11,656,925.26	78,698.12	11,735,623.38	334,173.28	12,069,796.66
1944				10,164,425.83	1,853.21	10,162,572.62	7,871,765.63	424,587.82	8,296,353.45	106,250.57	8,402,604.02	711,169.34	9,113,773.36
1945	27,840,173.37	4,503,807.78	23,336,365.59³	11,361,298.33	11,516.03	11,349,782.30	6,807,193.16	457,865.41	7,265,058.57	77,345.11	7,342,403.68	269,108.68	7,611,512.36
1946	23,838,638.07	2,462,341.67	21,376,296.40³	13,199,730.19	5,138.02	13,194,592.17	14,191,211.64	616,125.42	14,807,337.06	98,522.04	14,905,859.10	920,343.98	15,826,203.08
1947	28,884,441.67	3,040,178.00	25,844,263.67³	13,172,097.61	2,760.89	13,169,336.72	7,820,887.74	469,625.51	8,290,513.25	182,590.34	8,473,103.59	1,117,070.10	9,590,173.69
1948	31,086,859.14	3,251,514.92	27,835,344.22³	15,090,217.84	2,166.40	15,088,051.44	8,664,361.18	401,121.11	9,065,482.29	148,728.17	9,214,210.46	314,277.97	9,528,488.43
1949	34,092,879.01	4,069,141.65	30,023,737.36³	14,771,265.28	3,883.82	14,767,381.46	7,764,655.80	418,884.88	8,183,540.68	91,220.42	8,274,761.10	1,325,403.99	9,600,165.09
1950	36,256,493.84	3,756,143.27	32,500,350.57³	14,622,628.31	1,847.96	14,620,780.35	8,677,771.12	398,277.81	9,076,048.93	107,628.67	9,183,677.60	369,613.06	9,553,290.66
1951	40,440,049.79	3,587,409.94	36,852,639.85³	18,196,470.79	2,643.51	18,193,827.28							

¹ Fiscal year ending June 30th.² Estate Tax Law effective June 22, 1934 (R. S. 54:38).³ Calendar year.⁴ Change from calendar to fiscal year basis. This figure is for an 18 months period, viz. Jan. 1, 1944 to June 30, 1945.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION SINCE 1931

Year	CORPORATION TAX ¹									OUTDOOR ADVERTISING TAX ²			CIGARETTE TAX ³		
	Domestic	Foreign	Domestic insurance (other than life)	Foreign insurance (other than life)	Domestic life insurance	Foreign life insurance	Financial business tax	Certificates and miscellaneous	Total	Licenses	Permits	Total	Stamps and miscellaneous revenues	License revenues	Total
1931										\$7,200.00	\$63,446.05	\$70,646.05			
1932	\$2,034,375.16			\$1,200,378.75	\$1,942,053.63	\$ 809,702.46			\$ 5,986,510.00	6,700.00	51,259.98	57,959.98			
1933	1,872,978.15			1,036,675.40	2,062,885.30	919,931.33			5,892,470.18	5,800.00	36,858.49	42,658.49			
1934	1,804,716.01			957,243.33	1,928,332.70	803,818.33			5,494,110.37	5,400.00	38,484.12	43,884.12			
1935	1,754,343.98			1,073,457.65	1,935,223.80	849,452.22			5,612,477.65	5,600.00	45,339.94	50,939.94			
1936	1,698,047.74			1,114,789.02	1,981,340.94	1,469,331.07			6,263,508.77	5,500.00	55,147.14	60,647.14			
1937	1,614,337.17	\$ 856.82		1,208,757.21	1,434,710.11	1,325,787.37			5,584,448.68	6,400.00	68,854.22	75,254.22			
1938	1,608,219.33	336,966.30		1,289,614.70	1,742,075.03	1,435,333.73			6,412,209.09	6,500.00	79,981.74	86,481.74			
1939	1,535,586.32	401,883.69		1,231,352.49	1,733,530.37	1,451,677.78			6,354,030.65	6,700.00	84,251.33	90,951.33			
1940	2,437,409.99	452,156.65		1,232,672.70	1,717,574.42	1,447,156.27			7,286,970.03	6,700.00	87,918.00	94,618.00			
1941	1,456,280.58	477,415.19		1,382,913.35	1,765,434.05	1,432,767.93			6,574,811.10	6,900.00	91,101.92	98,001.92			
1942	1,328,132.43	402,771.66		1,629,757.86	1,798,208.20	1,563,777.36			6,722,647.51	6,200.00	89,038.22	95,238.22			
1943	1,240,528.70	385,238.43		1,717,362.82	1,827,180.39	1,678,645.41			6,849,955.75	6,000.00	55,370.42	61,370.42			
1944	1,304,169.93	409,958.40		1,841,337.73	1,795,360.85	1,762,020.67			7,112,847.58	5,800.00	54,732.95	60,532.95			
1945	1,272,706.79	438,860.57	\$37,327.40	1,951,522.97	3,366,952.56	2,200,818.10			9,268,188.39	5,700.00	54,499.64	60,199.64			
1946	4,920,175.91	2,067,395.61	38,750.97	2,096,734.52	976,779.41	2,600,018.01			12,699,854.43	6,300.00	56,197.81	62,497.81			
1947	4,489,942.17	2,150,230.13	35,926.34	2,598,503.87	837,256.07	2,799,772.74	\$345,044.29	\$ 1,312.00	13,257,987.61	1,200.00	40,809.75	42,009.75			
1948	4,726,346.06	2,366,305.36	63,576.16	3,167,723.40	716,361.23	3,003,358.38	260,328.22	20,329.00	14,324,327.81	7,700.00	57,713.50	65,413.50			
1949	5,334,261.09	2,710,665.05	54,228.07	3,479,741.73	640,742.47	3,249,318.67	355,604.17	18,301.01	15,842,862.26	7,600.00	61,692.52	69,292.52	\$17,522,652.81	\$208,152.00	\$17,730,804.81
1950	5,815,595.30	2,452,900.37	37,675.59	3,789,446.23	730,303.16	3,429,120.32	370,827.06	19,009.30	16,644,877.33	7,600.00	63,239.00	70,839.00	17,787,795.27	221,907.50	18,009,702.77
1951	6,244,810.75	3,717,962.70	59,687.00	4,211,304.71	860,906.43	3,636,449.35	441,118.94	22,986.75	19,195,226.63	8,000.00	63,453.60	71,453.60	18,415,274.23	235,561.00	18,650,835.23

¹ Fiscal year ending June 30.² From year 1931 to 1946, inclusive, on calendar year basis ending December 31st. For year 1947 the figure is for a six-months period, January 1, 1947 to June 30, 1947. For following years on fiscal year basis ending June 30th.

Note: The tax on fertilizer and feeding stuffs was formerly collected by this Division. Collection thereof after 1937 was transferred to the Agricultural Experiment Station by Chapters 73 and 74, Laws of 1938.

The Workmen's Compensation Tax, also formerly collected by this Division, was transferred to the Commissioner of Labor by Chapter 198, Laws of 1938.

Chapter 268, P. L. 1934 imposed a sales tax effective July 1, 1935. However, the law was repealed by Chapter 329, P. L. 1935, effective October 25, 1935. While the law was in force, there was collected by this Division \$7,093,150.20.

ASSESSMENTS¹ OF TAXES BY THE DIVISION OF TAXATION SINCE 1931

Year	RAILROAD TAX										Total public utility and railroad tax assessments
	PUBLIC UTILITY TAX			PROPERTY TAX ²			FRANCHISE TAX			Total railroad tax	
	Franchise tax	Gross receipts tax	Total utility tax	For State use	For local use	Total property tax	For State use	For local use	Total franchise tax		
1931	\$ 7,783,191.49	\$ 5,652,460.72	\$13,435,652.21	\$11,974,173.70	\$ 8,641,565.69	\$20,615,739.39 (a)				\$20,615,739.39	\$34,051,391.60
1932	7,594,795.61	5,637,963.18	13,232,758.79	11,936,737.10	8,871,248.38	20,807,985.48 (b)				20,807,985.48	34,040,744.27
1933	7,162,953.08	4,910,074.92	12,073,028.00	10,928,134.70	8,393,762.80	19,321,897.50 (c)				19,321,897.50	31,394,925.50
1934	6,754,989.22	4,852,673.98	11,607,663.20	10,464,057.15	8,704,581.95	19,168,639.10 (d)				19,168,639.10	30,776,302.30
1935	6,870,912.45	5,035,793.71	11,906,706.16	10,259,826.43	8,996,339.36	19,256,165.79 (e)				19,256,165.79	31,162,871.95
1936	6,816,314.25	5,159,445.94	11,975,760.19	10,506,968.16	8,906,936.16	19,413,904.32 (f)				19,413,904.32	31,389,664.51
1937	7,001,822.53	5,419,010.88	12,420,833.41	10,517,127.52	8,855,317.09	19,372,444.61 (g)				19,372,444.61	31,793,278.02
1938	7,161,839.40	5,903,691.94	13,065,531.34	11,073,491.81	9,290,561.92	20,364,053.73 (h)				20,364,053.73	33,429,585.07
1939	7,015,452.49	5,968,907.62	12,984,360.11	9,766,687.48	8,494,630.86	18,261,318.34 (i)				18,261,318.34	31,245,678.45
1940	6,363,399.90	6,418,229.33	12,781,629.23	9,230,222.17	9,066,467.22	18,296,689.39				18,296,689.39	31,078,316.62
1941	8,410,114.23	6,859,791.78	15,269,906.01	5,745,157.68	5,270,960.49	11,016,118.17	\$2,013,406.45	\$2,013,406.45	\$4,026,812.90	15,042,931.07	30,312,837.08
1942	9,098,657.15	7,220,412.91	16,319,070.06	6,940,081.02	5,523,102.87	12,463,183.89 (j)	2,853,679.40	2,853,679.40	5,707,358.80 (j)	18,170,542.69	34,489,612.75
1943	9,558,313.51	7,480,178.12	17,038,491.63	7,014,803.01	5,460,972.30	12,475,775.31 (k)	5,531,658.81	5,531,658.80	11,063,317.61 (k)	23,539,092.92	40,577,584.55
1944	10,231,681.08	8,068,661.53	18,300,342.61	7,114,818.09	5,533,444.35	12,648,262.44 (l)	4,654,612.62	4,654,612.61	9,309,225.23 (l)	21,957,487.67	40,257,830.28
1945	10,521,562.01	8,308,447.30	18,830,009.31	7,448,688.60	5,563,735.77	13,012,424.37 (m)	3,720,075.89	3,720,075.89	7,440,151.78 (m)	20,452,576.15	39,282,585.46
1946	10,728,981.85	9,108,949.49	19,837,931.34	7,470,288.84	5,614,299.96	13,084,588.80 (n)	1,829,719.95	1,829,719.95	3,659,439.90 (n)	16,744,028.70	36,581,960.04
1947	11,447,396.34	10,320,202.10	21,767,598.44	7,574,748.03	5,655,061.89	13,229,809.92 (o)	899,694.94	899,694.94	1,799,389.88	15,029,199.80	36,796,798.24
1948	12,361,702.93	12,086,016.12	24,447,719.05	2,957,210.49	12,028,915.93	14,986,126.42 (p)	1,040,964.09		1,040,964.09 (p)	16,027,090.51	40,474,809.56
1949	14,222,776.26	14,040,699.33	28,263,475.59	2,910,482.99	11,715,694.14	14,626,177.13 (q)	1,730,493.70		1,730,493.70 (q)	16,356,670.83	44,620,146.42
1950	14,710,772.45	14,419,221.18	29,129,993.63	2,984,743.91	12,084,099.91	15,068,843.82 (r)	1,047,913.10		1,047,913.10 (r)	16,116,756.92	45,246,750.55
1951	15,910,575.57	16,253,992.45	32,164,568.02	3,004,102.81	12,266,661.61	15,270,764.42	1,660,606.60		1,660,606.60	16,931,371.02	49,095,939.04
(a)	1931 assessm'ts changed on appeal, etc., to			\$11,965,844.91	\$ 8,641,019.01	\$20,606,863.92				\$20,606,863.92	
(b)	1932	"	"	11,928,113.36	8,870,719.17	20,798,832.53				20,798,832.53	
(c)	1933	"	"	10,856,835.86	8,334,143.34	19,190,979.20				19,190,979.20	
(d)	1934	"	"	10,450,963.30	8,702,985.25	19,153,948.54				19,153,948.54	
(e)	1935	"	"	10,257,310.45	8,995,281.34	19,252,591.79				19,252,591.79	
(f)	1936	"	"	10,506,968.16	8,911,238.79	19,416,206.95				19,416,206.95	
(g)	1937	"	"	10,512,300.89	8,849,464.40	19,361,765.29				19,361,765.29	
(h)	1938	"	"	11,073,491.81	9,291,428.95	20,364,920.76				20,364,920.76	
(i)	1939	"	"	9,766,687.48	8,833,035.26	18,599,722.74				18,599,722.74	
	1940	"	"								
	1941	"	"								
(j)	1942	"	"	6,931,415.46	5,521,368.45	12,452,783.91	\$3,030,820.58	\$3,030,820.58	\$6,061,641.16	18,514,425.07	
(k)	1943	"	"	7,104,874.77	5,460,667.59	12,565,542.36	5,711,907.11	5,711,907.10	11,423,814.21	23,989,356.57	
(l)	1944	"	"	7,221,448.71	5,558,502.72	12,779,951.43	4,598,014.58	4,598,014.57	9,196,029.15	21,975,960.58	
(m)	1945	"	"	7,460,011.98	5,588,906.13	13,048,918.11	3,734,528.64	3,734,528.63	7,469,057.27	20,517,975.38	
(n)	1946	"	"	7,447,516.26	5,485,294.29	12,962,810.55	1,833,402.95	1,833,402.95	3,666,805.90	16,629,616.43	
(o)	1947	"	"	7,541,223.63	5,538,797.22	13,080,020.85	900,259.39	900,259.39	1,800,518.78	14,880,539.63	
(p)	1948	"	"	2,929,861.41	12,043,667.70	14,973,529.11	1,043,073.19		1,043,073.19	16,016,602.30	
(q)	1949	"	"	2,890,858.25	11,862,187.28	14,753,045.53	1,731,868.20		1,731,868.20	16,484,913.73	
(r)	1950	"	"	2,984,743.91	12,084,099.91	15,068,843.82	1,044,816.80		1,044,816.80	16,113,660.62	

¹ Public utility and railroad taxes are assessed but not collected by the Division of Taxation. These assessments are on a calendar year basis.

² For the calendar years 1931 through 1940 the two main classifications of railroad property for tax purposes were "main stem," for State use, and "second-class," for local use.

For calendar years 1941 through 1947 classification was changed to "property tax" and "franchise tax" under Chapter 291, Laws of 1941. Under this act the property tax on the main stem was retained by the State, the property tax on second-class was for local use, and the franchise tax was divided equally between State use and local use.

Chapter 40, Laws of 1948, amending Chapter 291, Laws of 1941, continued the "property tax" and the "franchise tax," but the tax rates and the distribution of franchise taxes were changed. After 1947 the property tax on second-class was levied at local tax rates for local use. Other property taxes and all franchise taxes were for State use.

LOCAL TAX STATISTICS

YEAR	VALUATIONS OF LAND AND IMPROVEMENTS	VALUATION OF PERSONAL PROPERTY	VETERANS' EXEMPTIONS	NET VALUATION TAXABLE INCLUDING SECOND CLASS RAILROAD PROPERTY	AVERAGE RATE PER \$100 OF VALUATION	STATE SCHOOL TAXES	SOLDIERS BONUS AND ROUND TAXES	STATE ROAD TAXES	COUNTY TAXES	DISTRICT SCHOOL TAXES	LOCAL TAXES	COUNTY LIBRARY TAXES	TOTAL PROPERTY TAXES	BANK STOCK TAX
1932	\$5,508,302.153.	\$ 688,265,876.	\$17,978,212.	\$6,353,428,735.	\$1.048	\$17,941,110.24	\$ 900,000.10	\$6,524,617.54	\$47,299,813.84	\$ 74,089,231.57	\$110,811,005.57	\$ 92,718.02	\$257,658,526.88	\$1,693,264.56
1933	5,307,883,966.	638,558,728.	19,343,239.	6,104,923,789.	3.750	17,942,780.67	899,999.99	6,173,776.50	42,506,837.11	53,027,063.80	108,152,004.82	84,884.03	228,787,946.92	1,355,433.38
1934	5,076,621,195.	598,733,095.	19,330,137.	5,827,211,701.	3.968	16,973,962.14	900,000.00	.....	40,417,068.71	58,179,600.52	114,650,862.22	102,420.18	231,253,913.77	999,493.20
1935	5,020,581,558.	607,254,673.	19,819,642.	5,841,062,816.	3.997	16,221,588.54	1,024,333.20	.....	40,851,286.73	62,529,196.94	112,267,249.38	112,063.57	233,105,718.36	675,294.26
1936	4,933,185,590.	643,308,310.	20,042,062.	5,728,303,744.	4.153	16,829,656.45	1,024,333.20	.....	39,618,218.78	67,217,317.38	112,958,277.55	110,169.83	237,551,953.19	610,457.82
1937	4,852,213,468.	779,271,699.	20,413,590.	5,768,303,601.	4.222	16,167,708.74	1,124,333.20	.....	40,791,850.46	71,464,926.80	113,164,644.50	122,787.90	242,836,251.60	631,393.86
1938	4,815,510,255.	718,889,817.	21,977,171.	5,687,877,713.	4.535	16,501,843.67	1,124,333.20	.....	43,781,404.40	75,415,773.48	119,341,178.81	119,479.71	256,297,013.27	621,959.06
1939	4,739,635,309.	747,543,180.	22,848,475.	5,617,803,676.	4.620	15,991,374.92	1,224,333.20	.....	45,045,005.76	78,735,738.47	117,413,715.55	122,562.81	258,532,730.71	615,303.46
1940	4,652,595,551.	727,316,142.	23,583,564.	5,489,669,439.	4.718	16,125,736.60	1,224,333.20	.....	45,241,966.18	81,879,162.77	114,278,529.02	123,004.78	258,872,822.55	670,854.48
1941	4,592,386,939.	746,668,106.	24,129,495.	5,445,446,356.	4.818	15,400,149.69	.....	.....	40,156,593.99	82,404,294.15	118,134,350.94	125,281.82	262,220,680.59	705,425.08
1942	4,574,654,620.	776,268,659.	25,323,439.	5,278,764,044. ¹	4.723	15,380,561.53	.....	.....	47,005,788.02	82,643,953.51	104,603,012.34	135,335.80	250,368,651.20	779,638.64
1943	4,470,157,738.	1,010,265,738.	26,804,204.	5,405,273,407. ²	4.678	15,487,916.31	.....	.....	48,112,432.84	85,513,321.40	100,946,761.21	135,234.08	250,195,068.34	835,160.68
1944	4,434,493,406.	1,084,944,392.	31,526,702.	5,437,493,641. ³	4.743	15,826,599.68	.....	.....	48,438,987.50	87,842,485.07	103,831,616.79	144,339.47	256,084,028.51	942,637.78
1945	4,418,744,867.	1,106,328,142.	34,187,294.	5,439,661,845. ³	4.745	15,997,768.04	.....	.....	49,093,401.27	94,561,205.04	97,430,640.54	158,447.07	257,247,462.86	1,119,410.02
1946	4,449,492,541.	823,705,698. ¹	37,292,835.	5,176,668,294. ³	5.110	11,233,505.29	.....	.....	51,039,442.18	94,084,535.23	108,041,611.61	176,651.21	266,375,745.52	1,372,908.12
1947	4,594,563,450.	851,239,609. ¹	49,856,710.	5,334,559,238. ³	5.508	.....	.....	.....	57,120,439.81	112,989,214.42	127,148,689.47	198,386.81	297,456,730.51	1,519,345.90
1948	4,722,840,968.	879,239,638. ¹	64,725,836.	5,662,970,325.	5.904	.....	.....	.....	62,908,190.23	128,335,632.69	142,569,470.58	227,184.80	334,940,478.30	1,637,837.53
1949	4,851,125,171.	909,689,695. ¹	75,570,934.	5,794,303,146.	6.139	.....	.....	.....	68,624,866.63	139,541,217.88	147,281,952.49	240,921.09	355,888,898.09	1,807,243.36
1950	4,995,395,789.	931,542,520. ¹	86,438,806.	5,944,408,870.	6.201	.....	.....	.....	68,513,188.05	148,875,101.55	161,024,847.40	278,129.34	368,691,266.34	1,805,418.82
1951	5,235,706,846.	889,502,607. ²	99,466,294.	6,125,500,080.	6.441	.....	.....	.....	71,262,302.99	166,930,066.47	166,948,405.27	293,115.32	394,833,880.08	1,894,860.94

¹ All Intangibles excluded except Intangibles of Insurance Companies (N. J. S. A. 54:4-1, as amended, C. 168, L. 1945).

² All Intangibles excluded, Intangibles of Insurance Companies Excluded by N. J. S. A. 54:4-20, as amended by Ch. 101, L. 1950.

³ Valuation of Second Class Railroad Property excluded.

CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

15th day of
following
month.
(On or before.)

State licensee reports: State licensees' reports to be filed with the Director. Penalty \$5 per day for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.)

15th day of
following
month.
(Not later than.)

Beverage taxes due: Beverage taxes are payable not later than the 15th day of the month next following the month in which the beverage was sold or delivered. If not then paid there shall be added to the tax a sum equivalent to five per cent thereof and interest shall be charged on the tax at the rate of one per cent a month or fraction of a month from the date the tax became payable. (P. L. 1938, c. 319, sec. 9; N.J.S.A. 54:44-1; R. S. Cum. Supp. 54:44-1; P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.)

20th day of
following
month.
(Not later than.)

Retail licensee reports: Retail licensees' reports to be filed with the Director. Penalty \$5 for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1; P. L. 1950, c. 203.)

Annually

Wine reports: Reports of manufacturers of wine for personal consumption to be filed with Director. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1, R. S. Cum. Supp. 54:45-1, as amended by P. L. 1947, c. 250.)

MOTOR FUEL TAX

Last business
day of each
month.
(Next to the.)

Distributors' reports: Distributors shall file report of number of gallons of fuel sold or used during preceding calendar month. (R. S. 54:39-27.)

First or last
day of each
month.

Distributors' inventories: Distributors shall take a physical inventory of fuels on hand on the first or last day of every calendar month. (R. S. 54:39-26.)

Last business
day of each
month.
(Next to the.)

Tax payable: Motor fuel tax to be paid on fuel sold or used during preceding calendar month. (R. S. 54:39-27.)

March 31.

Distributors' licenses: Distributors' licenses, issued without charge, expire on March 31 in each year. (R. S. 54:39-17.)

March 31.

Retail and wholesale dealers' licenses: Expire on March 31 in each year. (R. S. 54:39-32.) Fee for retail dealer's license \$5; wholesale dealer's license, \$2. (R. S. 54:39-30 and 31.)

Within 30 days
after close of
month of report.

Carriers of fuels: Shall report deliveries of fuel in bulk within 30 days after the close of the month covered by the reports. (R. S. 54:39-39.)

Within five days
from receipt
of fuels.

Special licensees: Shall file a report within five days from the receipt of the imported fuels, unless extended to 60 days by the Director. (R. S. 54:39-64(a).)

Last business day of each month.
(On or before.)

Last business day of month following purchase.
(On or before.)

Within one year after payment.

One year after order or assessment.

Special licensees: Shall file a report of the number of gallons purchased, used or sold for use in New Jersey during the preceding calendar month. (R. S. 54:39-64 (b).)

Refunds of tax on fuels used for refundable purposes: Applications for refunding of motor fuel taxes paid on fuels used as defined in R. S. 54:39-66 to be filed on or before the last business day of the month following purchase. Upon application the Director may extend the time * * * not to exceed six months. (R. S. 54:39-67.)

Refunds of erroneous payments: Taxes collected erroneously may be refunded if more than one year has not elapsed since date of payment. (R. S. 54:39-29.)

Appeals: Orders and assessments may be appealed to the Division of Tax Appeals within one year from the date thereof. (R. S. 54:39-49.)

OUTDOOR ADVERTISING

March 15.
(On or before.)

Licenses: All applications for renewal of licenses shall be filed with the Director on or prior to March 15 preceding their expiration. (P. L. 1947, c. 169—R. S. 54:40-20 to 49.)

March 15.
(On or before.)

Permits: All permits shall expire on March 31 following the date of issue and may be renewed for the ensuing year. All applications for renewals of permits shall be filed with the Director on or prior to March 15 preceding their expiration. The fees for all permits granted on or after October 1 in any year for such year shall be one-half of the regular rates. (P. L. 1947, c. 169—R. S. 54:40-20 to 49.)

CORPORATION BUSINESS TAX

January 1.

Franchise tax lien attaches: The tax shall constitute a lien on all of the taxpayer's property and franchises on and after January 1 of the year next succeeding the privilege year in which it is due and payable. (R. S. 54:10A-16.)

First Monday in January.
(On or before.)

Delinquent corporations voided: Director shall report to the Governor the names of all 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 by proclamation of the Governor. (R. S. 54:11-2.)

April 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations operating on a calendar year basis or on the basis of a fiscal year ending between July 1 and December 31 next preceding the privilege year. (R. S. 54:10A-17.)

Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1 of the privilege year. (R. S. 54:10A-19.)

- May 15.**
(On or before.) **Due date for return and tax payment:** Due date for filing annual franchise return and payment of franchise tax for subject corporations whose fiscal year ends during January. (R. S. 54:10A-17.)
- June 15.**
(On or before.) **Due date for return and tax payment:** Due date for filing annual franchise return and payment of franchise tax for subject corporations whose fiscal year ends during February. (R. S. 54:10A-17.)
- July 15.**
(On or before.) **Due date for return and tax payment:** Due date for filing annual franchise return and payment of franchise tax for subject corporations whose fiscal year ends during March. (R. S. 54:10A-17.)
- August 15.**
(On or before.) **Due date for return and tax payment:** Due date for filing annual franchise return and payment of franchise tax for subject corporations whose fiscal year ends during April. (R. S. 54:10A-17.)
- September 15**
(On or before.) **Due date for return and tax payment:** Due date for filing annual franchise return and payment of franchise tax for subject corporations whose fiscal year ends during May. (R. S. 54:10A-17.)
- October 15.**
(On or before.) **Due date for return and tax payment:** Due date for filing annual franchise return and payment of franchise tax for subject corporations whose fiscal year ends during June. (R. S. 54:10A-17.)
- December 1.**
(On or before.) **Revocation of certificate of authority of delinquent corporations:** 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. (R. S. 54:10A-21.)
- December 1.** **Extension of time limit:** Extension of time for filing annual franchise tax returns shall not extend beyond this date. (R. S. 54:10A-19.)
- Within three months.** **Appeal to Division of Tax Appeals:** Taxpayer subject to tax under R. S. 54:10A-1, etc., may, within three months after any decision, order, finding, assessment or action of the Director, appeal to the Division of Tax Appeals. (R. S. 54:10A-19.2(a).)
- After three months' delinquency.** **Injunction to restrain exercise of franchise:** After tax has been delinquent three months, application may be made to 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. (R. S. 54:10A-20.)

FINANCIAL BUSINESS TAX

- January 1.** **Financial business tax lien attaches:** The lien for financial business taxes attaches on all of the taxpayer's property and franchises on and after January 1 of the year in which it is due and payable. (R. S. 54:10B-16.)
- April 15.** **Due date for return and tax payment:** Financial business tax returns and tax payments are due on or before this date. (R. S. 54:10B-14.)
- (On or before.)** **Extension of time:** Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1. (R. S. 54:10B-15.)
- November 1.** **Determination of distribution to counties and municipalities:** On or before the first day of November in each year, the Director shall determine from net worth allocations contained in tax returns the aggregate amount of tax, interest and penalties attributable to places of business located in each of the various taxing districts of New Jersey during the tax year. (R. S. 54:10B-24.)
- (On or before.)**
- November 10.** **Director to transmit warrant upon State treasury:** On or before November 10 in the year in which taxes are payable, the State Treasurer shall draw and transmit his warrant upon the State Treasury, in favor of the several county treasurers, for the amounts allotted to their several counties. (R. S. 54:10B-24.)
- (On or before.)**
- December 1.** **Revocation of authority of foreign corporation for failure to pay tax:** 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, notice may be given to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in New Jersey. (R. S. 54:10B-20.)
- (On or before.)**
- December 15.** **Payment to collector of taxing district:** Each county treasurer shall forthwith, and not later than December 15, pay to the collector or other proper officer of each taxing district the amount allotted thereto, deducting, however, the amount due for county taxes from the taxing district. (R. S. 54:10B-24.)
- December 31.** **Balance sheet date:** For the purposes of this tax, the accounting period or "tax year" is the calendar year. Net worth as of this date is used to measure the tax. (R. S. 54:10B-2(d), 3.)
- After three months' delinquency.** **Injunction upon failure to pay tax:** Whenever any tax shall have remained in arrears for a period of three months, application may be made by the Attorney-General to the Superior Court for an injunction to restrain taxpayer from the exercise of any franchise or the transaction of any business within New Jersey. (R. S. 54:10B-19.)

INSURANCE PREMIUM TAX

- January 1.** **Semiannual return by foreign fire insurance companies due:** Each foreign fire insurance company which takes insurance risks on property in this State, shall, on January 1 and July 1 in each year, cause to be made to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which any property on which the company has taken an insurance risk is situate, a written return showing the amount of all premiums received by or agreed to be paid to the company, during the six months next preceding, for fire insurance upon such property in such locality. (R. S. 54:18-1.)
- January 1.** **Semiannual return by agents and brokers of foreign fire insurance companies due:** Agents or brokers who, directly or indirectly, place insurance upon property in this State in foreign fire insurance companies, shall make a return to the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district in which the property is situate in the same manner and at the same times as shown in the preceding paragraph with respect to foreign fire insurance companies. (R. S. 54:18-2.)
- February 1.** **Semiannual tax by foreign fire insurance companies due:** Semiannual tax payment—two percent of premiums received during the six months prior to the preceding January 1—shall be paid on or before this date 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 in which the insured property is situate. (R. S. 54:18-1.)
- (On or before.)**
- February 1.** **Semiannual tax by agents and brokers of foreign fire insurance companies due:** Semiannual tax payment—two per cent of premiums received during the six months prior to the preceding January 1; agents or brokers placing insurance on New Jersey property in foreign fire insurance companies, shall pay such tax, on or before this date, to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-2.)
- (On or before.)**
- March 1.** **Filing annual report:** Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Banking and Insurance on or before this date. (R. S. 54:18A-8.)
- (On or before.)**
- March 1.** **Filing annual report:** 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 Banking and Insurance on or before this date. (Chapter 101, Laws of 1950, sec. 8.)
- (On or before.)**

- April 1.**
(On or before.) **Annual statement by local firemen's relief association due:** 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 Banking and Insurance on or before this date in the manner prescribed by law. (R. S. 54:17-5.)
- April 1.**
(On or before.) **Report by Commissioner of Banking and Insurance:** Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Banking and Insurance to Director of Division of Taxation on or before this date. (Chapter 101, Laws of 1950, sec. 8.)
- May 1.**
(On or before.) **Certification by Director of Division of Taxation:** 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. (Chapter 101, Laws of 1950, sec. 8.)
- June 1.**
(On or before.) **Due date of tax:** Insurance premium tax is due on or before this date. (R. S. 54:18A-1.)
- July 1.**
Semiannual return by foreign fire insurance companies due: (See explanatory note for January 1 bearing same caption.) Period covered is six months prior to July 1.
- July 1.**
Semiannual return by agents and brokers of foreign fire insurance companies due: (See explanatory note for January 1 bearing same caption.) Period covered is six months prior to July 1.
- August 1.**
(On or before.) **Semiannual tax by foreign fire insurance companies due:** (See explanatory note for February 1 bearing same caption.) Period covered is six months prior to preceding July 1.
- August 1.**
(On or before.) **Semiannual tax by agents and brokers of foreign insurance companies due:** (See explanatory note for February 1 bearing same caption.) Period covered is six months prior to the preceding July 1.

PUBLIC UTILITY TAX

FRANCHISE AND GROSS RECEIPTS TAX

Year Preceding Year in Which Taxes are Payable.

- July 1.** **Scheduled property and length of lines determined:** A statement of scheduled property and length of lines as of this date is to be filed with the Director, Division of Taxation on or before September first. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:31-15.17; R. S. Cum. Supp. 54:31-4; R. S. Cum. Supp. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 54:31-22; R. S. Cum. Supp. 54:30A-55.)

- September 1.**
(On or before.) **Property return by utility:** Each utility shall file scheduled property and mileage return with the Director, Division of Taxation on or before this date. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:31-15.17; R. S. Cum. Supp. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 50:30A-55.)
- January 1.**
(Prior to.) **Director shall apportion property valuations and certify to municipalities:** The Director, Division of Taxation shall establish the apportionment value of the scheduled property of each utility and certify the apportionment valuations to the municipalities in which the property is located. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:31-15.18; R. S. Cum. Supp. 54:31-5; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:31-52; R. S. Cum. Supp. 54:31-23.)
- February 1.**
Year in Which Taxes are Payable.
Gross receipts report by utility: Each utility shall file a gross receipts report with the Director, Division of Taxation on or before this date, showing its gross receipts for preceding calendar year. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:31-15.17; R. S. Cum. Supp. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 54:30A-55.)
- First Monday in March.**
(On or before.) **Apportionment of valuations may be appealed to Division of Tax Appeals:** Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (P. L. 1940, c. 4, sec. 6; N.J.S.A. 54:31-15.19; R. S. Cum. Supp. 54:31-6; P. L. 1940, c. 5, sec. 9; N.J.S.A. 54:31-53; R. S. Cum. Supp. 54:31-24.)
- May 1.**
(On or before.) **Franchise tax computed and apportioned:** The Director, Division of Taxation shall compute and apportion the franchise tax among the municipalities on or before this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 12; N.J.S.A. 54:31-56; R. S. Cum. Supp. 54:31-27.)
- May 1.**
(On or before.) **Average rate of taxation determined:** On or before this date the Director, Division of Taxation shall determine the average rate of taxation in the State. (P. L. 1941, c. 401, sec. 1; N.J.S.A. 54:31-50; R. S. Cum. Supp. 54:30A-54.)
- May 6.**
(On or before.) **Certification of apportioned franchise tax to municipal tax collectors:** Within five days after computing and apportioning the franchise tax the Director, Division of Taxation shall certify the amounts of the apportioned franchise taxes to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- May 6.**
(On or before.) **The Director, Division of Taxation to certify amount of franchise tax due to State:** The Director, Division of Taxation before this date shall certify the amount of the franchise tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L.

- 1940, c. 4, sec. 8; N.J.S.A. 54:31-15.21; R. S. Cum. Supp. 54:31-8; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:31-55; R. S. Cum. Supp. 54:31-26.)
- May 11.**
(On or before.)
(Note 1.)
- Municipal collectors bill franchise taxes to utility companies:** Within five days of receipt of Director's certification of apportionment of franchise taxes the collector of the municipality shall deliver a statement of the franchise tax due the municipality by the utility company. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- June 1.**
(On or before.)
(Note 1.)
- Gross receipts tax computed and apportioned:** The Director, Division of Taxation shall compute and apportion the gross receipts tax among the municipalities on or before this date, or within thirty days after ascertainment of average rate of taxation, whichever is later. (P. L. 1940, c. 5, sec. 13; P. L. 1941, c. 401, sec. 2; N.J.S.A. 54:31-57; R. S. Cum. Supp. 54:30A-61.)
- June 5.**
(On or before.)
(Note 1.)
- Franchise taxes due municipalities (first payment):** One-third of the franchise tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- June 5.**
(On or before.)
(Note 1.)
- Franchise taxes payable to the state:** The amount of franchise taxes due the state in payment of expenses is payable in full within 30 days after certification by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:31-15.21; R. S. Cum. Supp. 54:31-8; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:31-55; R. S. Cum. Supp. 54:31-26.)
- June 6.**
(On or before.)
(Note 1.)
- Certification of apportioned gross receipts tax on municipal collectors:** Within five days after computing and apportioning the gross receipts tax the Director, Division of Taxation shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- June 6.**
(Note 1.)
- The Director of Taxation to certify amount of gross receipts tax due to state:** The Director of Taxation shall certify the amount of the gross receipts tax due the state as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:31-55; R. S. Cum. Supp. 54:31-26.)
- June 11.**
(On or before.)
(Note 1.)
- Municipal collectors bill gross receipts taxes to utility companies:** Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

- July 6.
(On or before.)
(Note 1.) **Gross receipts tax due municipalities (first payment):** One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- July 6.
(On or before.)
(Note 1.) **Gross receipts taxes payable to state:** The amount of gross receipts taxes due the state in payment of expenses is payable in full within thirty days after certification by the Director. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:31-55; R. S. Cum. Supp. 54:31-26.)
- September 1. **Franchise and gross receipts taxes due municipalities (second payment):** One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- December 1. **Franchise and gross receipts taxes due municipalities (third payment):** One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R.S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

LOCAL PROPERTY TAX

- On or before
October 1. **Year Previous to Tax Year:** Assessor shall obtain every year from each owner of real property for which an exemption is claimed, (other than veterans), an Initial Statement, or Further Statement showing the right of such owner to claim exemption. Ch. 135, L. 1951 (NJSA 54:4-4.4).
- October 1. **Assessing work starts on this date:** Assessors shall begin work of assessing real and tangible personal property on this date. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35; R. S. Cum. Supp. 54:4-35.)
- October 1. **Valuation date of real and tangible personal property:** Assessors shall determine the fair value of real and tangible personal property as of October 1. (P. L. 1943, c. 120, sec. 3 and 5; N.J.S.A. 54:4-23 and 36; R.S. Cum. Supp. 54:4-23 and 36, am. by P. L. 1945, c. 163.)
- October 22.
(Not later than.) **Request for copy of detailed statement of Class II railroad property:** If copy of detailed statement of assessed values of Class II railroad property is desired by assessors they shall file request therefor with Director not later than October 22. (P. L. 1942, c. 337, sec. 1; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- December 1.
(Prior to.) **Tax bills for first two instalments of local tax to be mailed by collector to taxpayers:** At least two months prior to the date on which the first instalment of taxes falls due (Feb. 1,) the collector shall mail a tax bill to individuals assessed,

covering the first and second instalments of tax computed at one-half of the complete tax last previously levied. (R. S. 54:4-64.)

December 15.
(Not later than.)

Director certifies value of Class II railroad property to the assessors: Not later than December 15 the Director shall certify the value of Class II railroad property to the assessors of the taxing districts in which such property is located. (P. L. 1942, c. 337, sec. 1; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

December 31.

Notice of time and place where assessment list may be inspected: Ten days before filing assessment list and duplicate with county board (January 10), the assessor shall give notice by advertisement when and where taxpayers may inspect assessment list so that errors may be corrected before filing. (R. S. 54:4-38.)

December 31.
(On or before.)

Director's certification to municipalities of apportionment of public utility property: Prior to January 1 the Director shall certify, to the governing body of each municipality entitled to receive a portion of the franchise and gross receipts tax, the apportionment valuation of scheduled property of each utility located in such municipality and in each other municipality. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:31-15.18; R. S. Cum. Supp. 54:31-5; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:31-52; R. S. Cum. Supp. 54:31-23.)

Tax Year: (See Note 2.)

January 1.

Real property taxes a lien: All unpaid taxes on lands shall be a lien on the land on which they are assessed on and after January 1 of the year in which they fall due. (P. L. 1944, c. 247; N.J.S.A. 54:5-6; R. S. Cum. Supp. 54:5-6.)

January 1.

Collectors report and pay collections to municipality: Collectors, on the first of each month, shall report to the governing body of the municipality and pay over to its treasurer all tax collections. (R.S. 54:4-73.)

January 1.
(Before.)
(Note 3.)

Real property sold or improved after Oct. 1 and before Jan. 1: When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered after October 1 in any year and before January 1 following, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 in any year and completed before January 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of

Note 2.—For steps which are to be taken each month see January calendar as they are listed only once.

Note 3.—As to erections and improvements completed between January 1 and October 1, see October 1.

said January 1, and if such parcel of real estate was not assessed as of October 1 preceding or if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter the amount of such assessment or such excess, as an assessment or an added assessment against such parcel of real property, in a list to be known as the "Added Assessment List, 19.." (inserting the name of the year in which the assessment is made); such entry to be made opposite the name of the owner and the description and area of the parcel of real property. (P. L. 1941, c. 397, sec. 2; N.J.S.A. 54:4-63.2; R. S. Cum. Supp. 54:4-63.2; as amended by P. L. 1945, c. 137; P. L. 1949, c. 144; P. L. 1949, c. 177.)

On or before
January 10.

Assessor shall file with County Board of Taxation, attached to the list of exempt property, one copy of each Initial Statement and Further Statement, pursuant to the provisions of C. 135, L.1951 (NJSA 54:4-4.4).

January 10.
(On or before.)

Banks to file bank stock tax report with county board of taxation: Banks with principal place of business in this state (other than savings banks incorporated here) shall file statements for purpose of bank stock tax with county boards of taxation by January 10. (P. L. 1942, c. 235, sec. 1; N.J.S.A. 54:9-5; R. S. Cum. Supp. 54:9-5, as am. P. L. 1946, c. 146.)

January 10.

Assessment lists and duplicates filed with county board of taxation: Assessor shall attend before and file with county board of taxation his complete assessment list and duplicate. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35; R. S. Cum. Supp. 54:4-35.)

Second Monday
in January.
(On or before.)

Taxpayers and taxing districts may file petitions for review of Director's valuations of railroad property: Taxpayers and taxing districts dissatisfied with the Director's valuation of railroad property may petition for a review thereof by filing their petitions with the Director on or before the second Monday of January. (P. L. 1942, c. 337, sec. 2; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)

January 15.
(On or before.)

Collector or assessor of taxes shall submit to the county board of taxation a list of veterans' exemptions which were granted during the previous year. (P. L. 1949, c. 295.)

January 18.

County board of taxation shall mail copy of equalization table to assessor and post copy at the courthouse: A copy of the equalization table shall be mailed by the county board of taxation to the assessor of each district and post a copy at the courthouse at least one week before the hearings thereon starting January 25. (R. S. 54:3-17.)

January 25.

County boards of taxation meet to equalize assessments between taxing districts: County boards of taxation meet annually, on January 25, for the purpose of equalizing the assessment of real property between the taxing districts of the county. (R. S. 54:3-18.)

- February 1.** **First instalment of real and tangible personal property tax due:** (R. S. 54:4-66.)
- February 15.** **First instalment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the first instalment of county tax. (R. S. 54:4-74.)
- March 1.** **School district to certify to county board of taxation amount appropriated for school purposes:** The proper officer of the school district in which annual appropriations for school purposes to be raised by taxation are voted by the inhabitants, shall, on or before March 1, transmit a statement to the county board of taxation of the amount appropriated for school purposes for the school year. (R. S. 54:4-45.)
- March 1.**
(On or before.) **Bank stock tax to be determined by county boards of taxation:** Each county board of taxation shall annually determine the amount of tax to be levied on bank stock. (R. S. 54:9-9, as am. by P. L. 1947, c. 249.)
- March 10.**
(Before.) **County boards of taxation to conclude hearings on equalization tables:** Equilization of assessments between the taxing districts within a county shall be completed by the county boards before March 10. (R. S. 54:3-18.)
- March 10.**
(After.) **County board of taxation to send copy of equalization table to Director, Division of Taxation, et al.:** After the equalization table is finally confirmed by the county board of taxation copies thereof shall be transmitted to the Director, Division of Taxation, the Division of Tax Appeals, the State Comptroller and each taxing district in the county. (R. S. 54:3-19.)
- March 15.**
(Before.) **Director to conclude hearings of appeals from railroad property valuations:** Director, Division of Taxation, shall conclude the hearings of appeals by taxing districts, et als., from his valuations of railroad property. (P. L. 1941, c. 291, sec. 18, P. L. 1942, c. 337, sec. 2; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- March 15.**
(On or before.) **Director to certify to county boards of taxation the value of Class II railroad property:** The Director shall certify to each county board the value of Class II railroad property situate in each taxing district in the county, showing any corrections on his review. (P. L. 1942, c. 337, sec. 2; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- March 15.** **Reassessments to be certified to the county boards of taxation by the Director:** Reassessments made by or on the order of the Director shall be completed and the valuations made therein certified to the county board of taxation on or before this date. (R. S. 54:1-29.)
- March 31.**
(On or before.) **Request for copy of property tax assessments against railroads within the taxing district:** If copy of property tax assessments against railroads having property within the taxing district is desired by the taxing district, request

therefor, in writing, must be filed by the taxing district with the Director not later than the tenth day prior to the last day for completion of said assessment. (P. L. 1941, c. 291, sec. 21; P. L. 1942, c. 33, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)

April 1.
(Before.)

Municipal and county budget requirements to be certified to county board of taxation: The clerk of the board of freeholders and the municipal clerk, or other proper officer of the taxing district, shall, not later than the ninetieth day after the beginning of each budget year (January 1) transmit to the county board of taxation a statement of the amount appropriated and to be raised by taxation for municipal and county purposes. (P. L. 1942, c. 316, secs. 1 and 2; N.J.S.A. 54:4-41 and 42; R. S. Cum. Supp. 54:4-41 and 42.)

April 1.
(On or before.)

County boards of taxation to certify general tax rates: Each county board of taxation to certify to the Director, Division of Taxation, the general tax rate in each taxing district in the county containing Class II property. (P. L. 1948, c. 40, sec. 10; N.J.S.A. 54:29A-19; R. S. Cum Supp. 54:29A-19.)

April 1.
(On or before.)

Completed duplicates to be delivered to collectors by county board of taxation: The county board of taxation shall, on or before this date, cause the corrected, revised and completed duplicates, certified by it to be a true record of the taxes assessed, to be delivered to the collectors of the various taxing districts. (R. S. 54:4-55.)

April 10.
(On or before.)

Table of aggregates to be completed by county board of taxation: The county board of taxation shall, on or before April 10, fill out a table of aggregates copied from the duplicates of the several assessors and the certification of the Director relating to Class II railroad property. (P. L. 1942, c. 316, sec. 3; N.J.S.A. 54:4-52; R. S. Cum. Supp. 54:4-52.)

April 13.
(Before.)

Table of aggregates to be transmitted to the county treasurer: Within three days of completion county board of taxation shall transmit the table to the county treasurer who shall have it printed and transmit certified copies thereof to the State Comptroller, Director of the Division of Taxation, State Auditor, clerk of the board of freeholders and the clerk of each municipality. (P. L. 1942, c. 316, sec. 3; N.J.S.A. 54:4-52; R. S. Cum. Supp. 54:4-52.)

May 1.

Second Instalment of real and tangible personal property tax due: (R. S. 54:4-66.)

May 6.
(On or before.)
(Note 1.)

Director certifies to municipal tax collectors the apportioned utility franchise tax: Within five days after computing and apportioning the franchise tax on utility companies (on or before May 1) the Director shall certify the amounts apportioned to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15-22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

- May 11.**
(On or before.)
(Note 1.) **Municipal collectors to bill franchise taxes to utility companies:** Within five days after receipt of Director's certification of apportionment of franchise taxes the collector shall deliver a statement of the franchise tax due the municipality by the utility company. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- May 15.** **Second instalment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the second instalment of county tax. (R. S. 54:4-74.)
- June 1.**
(Before.) **Final tax bills to be mailed to individuals:** The collector shall complete the work of sending out final tax bills to individuals assessed for real and tangible personal property at least two months before the third instalment of taxes falls due (August 1). (R. S. 54:4-64.)
- June 1.** **One half of bank stock tax due and payable to county treasurer.** (R. S. 54:9-11, as am. by P. L. 1946, c. 146.)
- June 5.**
(On or before.)
(Note 1.) **Utility franchise tax due to municipalities (first payment):** One-third of the franchise tax on utilities becomes payable to the municipalities within 30 days of the date of certification of the apportionment thereof by the Director. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- June 6.**
(On or before.)
(Note 1.) **Utility gross receipts tax certified to municipal collectors:** Within five days after computing and apportioning the gross receipts tax (June 1), the Director shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- June 10.**
(Before.) **Division of Tax Appeals shall complete review of county equalization tables:** Review of county equalization tables shall be completed before June 10 by the Division of Tax Appeals. (R. S. 54:2-37.)
- June 11.**
(On or before.)
(Note 1.) **Municipal collectors to bill gross receipts taxes to utility companies:** Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- June 30.**
(After.) **Inheritance taxes refunded to counties:** After the close of the fiscal year the State Comptroller shall pay to each county five per cent of the amount of inheritance tax collected from estates of persons dying therein during the preceding 12 months. (R. S. 54:33-10.)

July 6.
(On or before.)
(Note 1.)

Utility gross receipts tax due municipalities first payment: One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (P. L. 1940, c. 5, sec. 14; N. J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

Ten days before
Second Tuesday
in July.

Director shall prepare, mail and post state equalization table: The Director shall annually prepare a state equalization table of county ratables, mail a copy thereof to each county board of taxation, director of the board of freeholders of each county and the State Comptroller, and post a copy at the State House, at least 10 days before the hearing thereon (second Tuesday in July). (R. S. 54:1-33.)

Second Tuesday
in July.

Hearing before Director on state equalization table: The Director shall sit annually on the second Tuesday in July at his office in Trenton for the purpose of equalizing the assessments between the several counties. (R. S. 54:1-34.)

After the
Second Tuesday
in July.

State abstract of ratables to be completed and copies transmitted by Director: The Director, after completion of the state equalization table, shall prepare an abstract of total ratables of the state, as returned by the county boards of taxation and corrected or confirmed by him in accordance with the state equalization table, and transmit a certified copy thereof to the Division of Tax Appeals, the county boards of taxation and the State Comptroller. (P. L. 1938, c. 279, sec. 1; N. J. S. A. 54:1-35; R. S. Cum Supp. 54:1-35.)

August 1.

Third instalment of real and tangible personal property tax due: (R. S. 54:4-66.)

August 15.

Third Instalment of county tax due county by each municipality: The governing body of each municipality shall cause to be paid to the county treasurer, the third instalment of county tax. (R. S. 54:4-74.)

August 15.
(On or before.)

Taxpayers and taxing district may appeal to the county board of taxation from assessed valuations: A taxpayer, or a taxing district, feeling that he or it has been aggrieved or discriminated against by the assessed valuation of his or its property may appeal to the county board of taxation by filing petition on or before this date. (R. S. 54:3-21.)

August 25.

State equalization table completed: The Director shall complete the state equalization table by this date. (R. S. 54:1-34.) Counties may appeal therefrom to Division of Tax Appeals within ten days of date of filing thereof with State Board, (R. S. 54:2-38.)

September 1.

Franchise and gross receipts taxes due municipalities (second payment): One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R.S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

October 1.

Real property sold or improved between January first and October first: When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered between January 1 and October 1 in any year, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 and completed between January 1 and October 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of the first of the month following the date of the delivery of such deed, or of such completion, and if such property was not assessed as of October 1 preceding or, if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter an assessment, as an added assessment against such parcel of real property, in the "Added Assessment List, 19..," which assessment shall be determined as follows: by multiplying the amount of such assessment or such excess by the number of whole months remaining in the calendar year after the date of delivery of such deed, or of such completion, and dividing the result by 12. (P. L. 1941, c. 397, sec. 3; N.J.S.A. 54:4-63.3; R. S. Cum. Supp. 54-4-63.3, as am. by P. L. 1945, c. 137, sec. 2; P. L. 1949, c. 144; P. L. 1949, c. 177.)

October 1.

Added assessment list to be filed by assessor with county board of taxation: On this date the assessor shall file with the county board of taxation the added assessment list and a true copy thereof, to be called the assessor's added assessment duplicate. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 54:4-63.5.)

October 1.

Omitted property assessment list to be filed by assessor with county board of taxation: On this date the assessor shall file with the county board of taxation the omitted property assessment list and a true copy hereof, to be called the assessor's omitted property assessment duplicate. (P. L. 1947, c. 413, sec. 6; N. J. S. A. 54:4-63.17; R. S. Cum. Supp. 54: 4-63.17.)

October 10.
(On or before.)

Added assessment duplicates to be delivered by county boards of taxation to collectors: The county boards of taxation shall examine, revise and correct the added assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 54:4-63.5)

October 10.
(On or before.)

Omitted property assessment list to be delivered by county boards of taxation to collectors: The county boards of taxation shall examine, revise and correct the omitted property assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (P. L. 1947, c. 413, sec. 6; N.J.S.A. 54:4-63.17; R. S. Cum. Supp. 54:4-63.17.)

October 25.
(Before.)

Added assessment tax bills to be mailed or delivered to taxpayers before this date: The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for added assessments as soon as the added assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1941, c. 397, sec. 7; N.J.S.A. 54:4-63.7; R. S. Cum. Supp. 54:4-63.7.)

October 25.
(On or before.)

Omitted property assessment tax bills to be mailed or delivered to taxpayers before this date: The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for omitted property assessments as soon as the omitted assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1947, c. 413, sec. 8; N.J.S.A. 54:4-63.19; R. S. Cum. Supp. 54:4-63.19.)

November 1.

Fourth instalment of real and tangible personal property tax due: (R. S. 54:4-66.)

November 1.

Added assessment taxes payable: Taxes assessed on property values included in added assessment lists are payable in full on this date and delinquent thereafter. (P. L. 1941, c. 397, sec. 8; N.J.S.A. 54:4-63.8; R. S. Cum. Supp. 54:4-63.8.)

November 1.

Omitted property assessment taxes payable: Taxes assessed upon omitted property shall be payable on the first day of November following the rendering of judgment of assessment by the county board of taxation; provided, such judgment be rendered before October first of that year. When the judgment of the county board of taxation is rendered subsequent to October first and prior to December 31, the taxes assessed upon omitted property shall be payable on the first day of November in the following year. After the date when such taxes become payable, if unpaid, they shall become delinquent. Any such taxes, if upon real property, shall become a lien upon the real property assessed, from January first of the year in which the judgment of the county board of taxation shall be rendered. (P. L. 1947, c. 413, sec. 9; N.J.S.A. 54:4-63.20; R. S. Cum. Supp. 54:4-63.20.)

November 1.
(Before.)

Review of state equalization table to be completed: The state equalization table may be reviewed by the Division of Tax Appeals on complaint of any county, filed with it within 10 days after the table has been filed with it, or on its own motion. (Note: State equalization table is not filed with Division of Tax Appeals, although state abstract of ratables is: See R. S. 54:1-34 and 35.) The review thereon shall be completed before November 1. (R. S. 54:2-38.)

November 1.
(After.)

Collector to enforce collection of personal and poll taxes: The collector shall forthwith after the date when the last instalment of the taxes for the year are due and delinquent (see R. S. 54:4-66) enforce the payment of all taxes on personal property and poll taxes by distress and sale of any goods and chattels of the delinquent in the state

(P. L. 1944, c. 134; N.J.S.A. 54:4-78; R. S. Cum. Supp. 54:4-78), or by taking and delivery of the body of the delinquent to the sheriff or the jailer of the county, to be kept until payment be made—but there shall be no arrest or detention for default in payment of taxes on real estate. (R. S. 54:4-79.)

November 15.

Fourth instalment of county tax due county by each municipality: The governing body of each municipality shall cause to be paid to the county treasurer, the fourth instalment of county tax. (R. S. 54:4-74.)

November 15.

County boards of taxation shall determine all appeals from assessed valuation: The county boards of taxation shall hear and determine all appeals by taxpayers and taxing districts from assessed valuations on or before this date. (R. S. 54:3-26, am. by P. L. 1946, c. 161.)

December 1.
(On or before.)

Appeals from added assessments to county board of taxation: On or before this date appeals shall be filed with the county board of taxation from added assessments. (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)

December 1.
(On or before.)

Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury: Judgment of county board of taxation assessing omitted property for a particular year may be reviewed by the Division of Tax Appeals, provided, notice of appeal be filed with said division on or before the first day of December following the rendering of the Judgment by the county board of taxation, or within three months from the time of rendering of such judgment, whichever date is later. (P. L. 1947, c. 413, sec. 12; N.J.S.A. 54:4-63.23; R. S. Cum. Supp. 54:4-63.23.)

December 1.

Franchise and gross receipts taxes due municipalities (third payment): One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N. J. S. A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

December 1.

One-half of bank stock tax due and payable to county treasurer: (R. S. 54:9-11, as am. by P. L. 1946, c. 146.)

December 10.
(On or before.)

Railroad tax receipts paid to county treasurer by state: The Director, Division of Budget and Accounting, shall transmit to each county treasurer a certificate showing the amounts allotted to the taxing districts therein for 'Class II railroad taxes and, on or before December 10 of the year in which the taxes are payable, draw his warrant in favor of the several county treasurers for the amounts allotted to their several counties. (P. L. 1941, c. 291, sec. 24; N.J.S.A. 54:29A-24; R. S. Cum. Supp. 54:29A-24.)

December 15.
(Not later than.)

Railroad tax receipts paid to collectors of taxing districts by county treasurers: Each county treasurer, not later than December 15, shall pay to the collector of each taxing district the amount of railroad taxes allotted thereto, deducting, however, the amount due for county taxes. (P. L.

1941, c. 291, sec. 24; N.J.S.A. 54:29A-24; R. S. Cum. Supp. 54:29A-24.)

December 15.
(On or before.)

Taxpayers and taxing districts may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations: Any appellant who is dissatisfied with the judgment of the county board of taxation upon his appeal, may appeal from that judgment to the Division of Tax Appeals within one month from the date fixed for final decisions by the county boards (November 15). P. L. 1944, c. 240; N.J.S.A. 54:2-39; R. S. Cum. Supp. 54:2-39.)

Year following tax year:

January 2.

Appeals from added assessments to be heard by county board of taxation: The county board of taxation shall hear all appeals from added assessments within one month after the last day for filing appeals (December 1). (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)

February 2.

Appeals from added assessments to the Division of Tax Appeals: Appeals to the Division of Tax Appeals from judgments of the county boards of taxation on added assessments shall be made within one month from the date fixed for final decision of the county board of taxation (January 2). (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)

February 15.

State and county taxes on added assessments and omitted property assessments payable by municipality to county: On this date the municipality shall pay to the county an amount determined by multiplying the total amount of assessments in the added assessment list and omitted property assessment list for the previous year by the county and state rate for the preceding year, and such amount shall be for the use of the county. (P. L. 1941, c. 397, sec. 10; N.J.S.A. 54:4-63.10; R. S. Cum. Supp. 54:4-63.10; P. L. 1947, c. 413, sec. 11; N.J.S.A. 54:4-63.22; R. S. Cum. Supp. 54:4-63.22.)

March 1.
(On or before.)

Tax collector's statement of receipts, added, cancelled, abated and delinquent taxes to chief financial officer of taxing district: Tax collectors in all taxing districts shall file with the treasurer or chief financial officer of the taxing district and with the governing body thereof, a statement of his receipts during the preceding year, and of the amount of taxes added to the preceding year's assessment, taxes of the preceding year abated or cancelled and taxes of the preceding year remaining unpaid at the end of said year. (P. L. 1944, c. 115; N.J.S.A. 54:4-91; R. S. Cum. Supp. 54:4-91.)

May 1.
(On or before.)

Tax collector's statement of uncollectible tax assessments to governing body of taxing district: The tax collector shall file with the governing body of the taxing district a list in duplicate of delinquent taxes which he believes are not collectible by reason of fictitious, double or other palpably

erroneous assessment or in the case of poll taxes or taxes on personal property, by reason of the removal, absence, death or insolvency of the taxpayer. (P. L. 1944, c. 115, sec. 2; N.J.S.A. 54:4-91.1; R. S. Cum. Supp. 54:4-91.1.)

June 30.
(On or before.)

Governing body of taxing district to cancel uncollectible tax assessments and release tax collector of duty of collecting same: Within 60 days of filing by tax collector of delinquent tax list, the governing body of the taxing district shall examine said list, by resolution cancel any tax which it is satisfied cannot be collected and release the tax collector of responsibility for collection thereof. (P. L. 1944, c. 115, sec. 3; N. J. S. A. 54:4-91.2; R. S. Cum. Supp. 54:4-91.2.)

July 1.
(After.)

Sale of property to enforce delinquent tax lien: Taxes or municipal liens on real property, which remain in arrears on July 1, in the calendar year following the calendar year when the same became in arrears, shall be enforced by the collector by selling the property. (P. L. 1944, c. 108; N.J.S.A. 54:5-19; R. S. A. 54:5-19.)

RAILROAD TAX

Year Preceding Year in Which Taxes are Payable

January 1.	Property valuations: Determined as of this date. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
March 1. (On or before.)	Property report: Railroads shall make reports to the Director, Division of Taxation, of their property as it existed on January first, preceding. (P. L. 1941, c. 291, sec. 44a; P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44a; R. S. Cum. Supp. 54:29A-44a.)
Second Monday of June. (On or before.)	Reports of local assessors: Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (P. L. 1941, c. 291, sec. 16; N.J.S.A. 54:29A-16; R. S. Cum. Supp. 54:29A-16.)
October 22. (Not later than.)	Request for copy of detailed statement of Class II railroad property: If copy of detailed statement of assessed values of Class II railroad property is desired by assessors they shall file request therefor with the Director, Division of Taxation, not later than October 22. (P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
November 1. (On or before.)	Valuations to be fixed: The Director, Division of Taxation, to determine true value of property used for railroad purposes. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
December 10. (Not later than.)	Statement of primary valuations to taxpayers: The Director, Division of Taxation, to deliver to each taxpayer a detailed statement of his valuation of property used for railroad purposes, including the several classes thereof. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
December 15. (Not later than.)	Statement of primary valuations to assessors: The Director, Division of Taxation, to certify value of second-class property in each taxing district to the assessor thereof. The Director, Division of Taxation, shall furnish to any taxing district that so requests in writing ten days before November first a detailed statement of Class II property in such district. (P. L. 1941, c. 291, sec. 17; as amended by P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

Year in Which Taxes are Payable

January 1.	Property tax lien date: Taxes become a lien as of this date. (P. L. 1941, c. 291, sec. 54; N.J.S.A. 54:29A-54; R. S. Cum. Supp. 54:29A-54.)
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- January 1.** **Franchise tax lien date:** Taxes become a lien as of this date. P. L. 1941, c. 291; sec. 54; N. J. S. A. 54:29A-54; R. S. Cum. Supp. 54:29A-54.)
- Second Monday in January.**
(On or before.) **Petition for review of primary valuations:** Any taxpayer or the Attorney-General on behalf of the State and of the taxing districts may on or before this date file petitions for review of property valuations by the Director, Division of Taxation. (P. L. 1941, c. 291, sec. 18; as amended by P. L. 1942, c. 337, sec. 2; P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- March 15.**
(Before.) **Determination on petitions for review:** The Director, Division of Taxation, shall make his determination of petitions for review of valuations. (P. L. 1941, c. 291, sec. 18; P. L. 1942, c. 337, sec. 2; as amended by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- March 15.**
(On or before.) **Statement of final valuations to county tax boards:** The Director, Division of Taxation, shall certify to each county board of taxation the valuation of Class II property in each taxing district in the county. The certifications shall contain such corrections as shall have been made on review by the Director, Division of Taxation. (P. L. 1942, c. 337, sec. 2; as amended by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- March 31.**
(On or before.) **Request for copy of property tax assessments against railroads within the taxing district:** If copy of property tax assessments against railroads having property within the taxing district is desired by the taxing district, request in writing therefor must be filed by the taxing district with the Director, Division of Taxation, not later than the tenth day prior to the last day for completion of said assessment. (P. L. 1942, c. 337; sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
- April 1.**
(On or before.) **County boards of taxation to certify general tax rates:** Each county board of taxation to certify to the Director, Division of Taxation, the general tax rate in each taxing district in the county containing Class II property. (P. L. 1948, c. 40, sec. 10; N.J.S.A. 54:29A-19; R. S. Cum. Supp. 54:29A-19.)
- April 1.**
(On or before.) **Operating income reports to be filed:** Railroads to make reports to the Director, Division of Taxation, showing their railway operating revenues of the preceding year, all deductions therefrom, and the net railway operating income remaining after such deductions. (P. L. 1941, c. 291, sec. 44b; as amended by P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44b; R. S. Cum. Supp. 54:29A-44b.)
- April 10.**
(On or before.) **Property tax assessment date:** The Director, Division of Taxation, shall assess the property tax. (P. L. 1941, c. 291, sec. 19; as amended by P. L. 1942, c. 337, sec. 3; P. L. 1948, c. 40, secs. 10 & 11; N.J.S.A. 54:29A-19; N.J.S.A. 54:29A-20; R. S. Cum. Supp. 54:29A-19; R. S. Cum. Supp. 54:29A-20.)

April 20.
(On or before.)

Property tax bills to taxpayers: The Director, Division of Taxation, shall within ten days after completion of his assessment of property tax serve upon each taxpayer a statement of his total property tax and of the assessed valuation of property by classes, arranged to show valuation of Class II property by taxing districts, and ownership of property by subsidiary railroads. So much of such statement as cover Class II property in a taxing district shall be served upon the district if requested in writing not later than March 31. (P. L. 1941, c. 291, sec. 21; as amended by P. L. 1942, c. 337; sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)

April 25.
(On or before.)

Property tax certified to the Director, Division of Budget and Accounting: The Director, Division of Taxation, shall certify his property assessments and the statements thereof to the Director, Division of Budget and Accounting, within fifteen days after the completion of his assessments. (P. L. 1941, c. 291, sec. 22; N.J.S.A. 54:29A-22; R. S. Cum. Supp. 54:29A-22.)

Third Monday
of May.
(On or before.)

Appeal of property tax assessments to Division of Tax Appeals: Appeals from property assessments may be filed with the Division of Tax Appeals on or before this date. (P. L. 1941, c. 291, sec. 31; as amended by P. L. 1942, c. 337, sec. 6; N.J.S.A. 54:29A-31; R. S. Cum. Supp. 54:29A-31.)

Third Monday
of May.

Division of tax appeals to fix date for hearing: The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against property tax. (P. L. 1941, c. 291, sec. 33; as amended by P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33; R. S. Cum. Supp. 54:29A-33.)

June 1.
(On or before.)

Franchise tax assessment date: The Director, Division of Taxation, shall compute and assess the franchise tax. (P. L. 1941, c. 291, sec. 20; as amended by P. L. 1942, c. 337, sec. 4; P. L. 1948, c. 40, sec. 7; N.J.S.A. 54:29A-20; N.J.S.A. 54:29A-15; R. S. Cum. Supp. 54:29A-20; R. S. Cum. Supp. 54:29-15.)

June 10.
(On or before.)

Franchise tax bills to taxpayers: The Director, Division of Taxation, shall certify the amount of franchise tax and the manner of computation thereof to each taxpayer within ten days after the completion of his assessment of franchise tax. (P. L. 1941, c. 291, sec. 21; P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)

June 15.
(On or before.)

Franchise tax certified to the Director, Division of Budget and Accounting: The Director, Division of Taxation, shall certify his franchise assessments and the statements thereof to the Director, Division of Budget and Accounting, within fifteen days after the completion of his assessments. (P. L. 1941, c. 291, sec. 22; N.J.S.A. 54:29A-22; R. S. Cum. Supp. 54:29A-22.)

June 15.

Due date franchise tax: Franchise taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; as amended by P. L. 1942, c. 115, sec. 1; P. L. 1948, c. 40, sec. 15; N.J.S.A. 54:29A-46; R. S. Cum. Supp. 54:29A-46.)

First Tuesday
of September.
(On or before.)

Appeals of franchise tax to Division of Tax Appeals: Appeals from franchise assessments may be filed with the Division of Tax Appeals on or before this date. (P. L. 1941, c. 291, sec. 31; as amended by P. L. 1942, c. 337, sec. 6; N.J.S.A. 54:29A-31; R. S. Cum. Supp. 54:29A-31.)

First Tuesday
of September.

Division of Tax Appeals to fix date for hearing: The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against franchise tax. (P. L. 1941, c. 291, sec. 33; as amended by P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33; R.S. Cum. Supp. 54:29A-33.)

November 1.
(On or before.)

Hearings concluded: The Division of Tax Appeals shall conclude its hearings of all appeals. (P. L. 1941, c. 291, sec. 34; as amended by P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34; R. S. Cum. Supp. 54:29A-34.)

November 5
to 10.

Determination by Division of Tax Appeals certified to the Director, Division of Taxation: The Division of Tax Appeals shall between November fifth and November tenth certify its final determination of appeals to the Director, Division of Taxation, who shall forthwith certify all changes and corrections to the Director, Division of Budget and Accounting. (P. L. 1941, c. 291, secs. 34 and 35; as amended by P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34 and 35; R. S. Cum. Supp. 54:29A-34 and 35.)

December 1.

Due date property tax: Property taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; P. L. 1942, c. 115; sec. 1; P. L. 1948, c. 40, sec. 15; N.J.S.A. 54:29A-46; R. S. Cum. Supp. 54:29A-46.)

December 10.
(On or before.)

Apportionment of Class II property taxes to counties: The Director, Division of Budget and Accounting, shall transmit to county treasurers warrants for railroad taxes allotted to each county. (P. L. 1941, c. 291, sec. 24b; P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)

December 15.
(Not later than.)

Apportionment of Class II property taxes to taxing districts: County treasurers shall pay to each taxing district the railroad taxes allotted thereto. (P. L. 1941, c. 291, sec. 24b; P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)

Year Following Year in Which Taxes are Payable

Within three
months from
November 5
to 10.

Certiorari of Division of Tax Appeals determination: The final determination of the Division of Tax Appeals may be contested by certiorari, but only within three months of its certification to the Director, Division of Taxation. (P. L. 1941, c. 291, sec. 36; N.J.S.A. 54:29A-36; R.S. Cum. Supp. 54:29A-36.)

CIGARETTE TAX

- 20th day of each month.
(On or before.)
- Distributors' reports:** Distributors must file a stock and stamp reconciliation report of the number of cigarettes sold or used during the preceding calendar month. (C. 65, P. L. 1948, sec. 205.)
- First or last day of each month.
- Distributors' inventories:** Distributors must take and report a physical inventory of unstamped cigarettes on hand on the first or last days of every calendar month. (C. 65, P. L. 1948, sec. 205.)
- ..Tax payable:** Cigarette taxes are prepaid. Distributors must acquire cigarette revenue stamps or cigarette meter impression settings and stamp each package of cigarettes before it may be sold. (C. 65, P. L. 1948, sec. 401.)
- 20th day of each month.
(On or before.)
- Consumers' report:** Consumers must file a report of the number of cigarettes acquired during the preceding calendar month and must remit the tax on same. (C. 65, P. L. 1948, sec. 202.)
- Miscellaneous report:** Wholesale and retail dealers must submit special reports on such dates and containing such information as the director may prescribe. (C. 65, P. L. 1948, sec. 205.)
- June 30th.
- Distributors' licenses:** Distributors' licenses expire on June 30th of each year. The renewal fee is \$250.00. (C. 65, P. L. 1948, sec. 202.)
- June 30th.
- Wholesale, vendors', retail and consumers' licenses:** Expire on June 30th in each year. Fee for wholesale dealers' license, \$100.00, vendors' license (persons who operate thirty or more vending machines), \$25.00, retail dealers' license (over-the-counter) \$5.00. Vending machine license \$1.00 per machine. Consumers' license, \$1.00. (C. 65, P. L. 1948, sec. 202.)
- No time limit prescribed.
- Refunds of tax, redemption of unused or mutilated but identifiable cigarette revenue stamps:** May be made up to 95 per centum of the face value of said stamps. A refund in a like amount is allowable when stamped cigarettes are exported from the State or sold to those agencies or instrumentalities which the State is prohibited from taxing under the Constitution or Statutes of the United States. (C. 65, P. L. 1948, sec. 409.)

LIST OF THE TAX RATES OF ALL
TAXING DISTRICTS

LIST OF TAX RATES

Name of Municipality and County	Form of Municipality	1951	Tax Rate 1950
Atlantic County—			
Absecon	City	\$ 8.41	\$ 8.70
Atlantic City	City	7.87	7.50
Brigantine	City	11.00	11.60
*Buena	Borough	14.24	12.86
Buena Vista	Township	15.23	12.82
Corbin City	City	11.64	9.62
Egg Harbor	City	12.24	11.86
Egg Harbor	Township	13.90	11.79
Estell Manor	City	9.12	8.15
Folsom	Borough	6.65	5.71
Galloway	Township	9.40	9.49
Hamilton	Township	7.09	6.85
Hammononton	Town	9.76	9.98
Linwood	City	11.26	11.50
Longport	Borough	9.88	9.92
Margate City	City	11.81	11.55
Mullica	Township	6.84	6.73
Northfield	City	12.12	10.25
Pleasantville	City	12.88	12.14
Port Republic	City	9.32	8.69
Somers Point	City	12.45	11.58
Ventnor	City	10.68	10.72
Weymouth	Township	16.29	14.74
Bergen County—			
Allendale	Borough	6.99	5.81
Alpine	Borough	3.15	2.94
Bergenfield	Borough	6.65	6.42
Bogota	Borough	6.78	6.47
Carlstadt	Borough	6.24	6.26
Cliffside Park	Borough	7.46	6.76
Closter	Borough	6.96	6.46
Cresskill	Borough	7.93	7.07
Demarest	Borough	7.44	6.74
Dumont	Borough	7.49	6.98
East Paterson	Borough	6.09	5.62
East Rutherford	Borough	6.03	5.81
Edgewater	Borough	3.80	3.82
Emerson	Borough	5.99	6.66
Englewood	City	5.85	5.64
Englewood Cliffs	Borough	3.91	3.92
Fair Lawn	Borough	6.99	6.41
Fairview	Borough	6.73	6.91
Fort Lee	Borough	5.78	5.85
Franklin Lakes	Borough	6.18	5.36
Garfield	City	6.76	7.80
Glen Rock	Borough	5.52	5.19
Hackensack	City	5.94	5.93
Harrington Park	Borough	6.46	5.87
Hasbrouck Heights	Borough	6.88	6.59
Haworth	Borough	7.43	6.87

* New Taxing District

Name of Municipality and County	Form of Municipality	Tax Rate	
		1951	1950
Hillsdale	Borough	6.77	6.78
Hohokus	Borough	4.94	5.18
Leonia	Borough	6.77	6.07
Little Ferry	Borough	8.52	8.29
Lodi	Borough	8.94	7.95
Lyndhurst	Township	7.16	6.81
Mahwah	Township	4.49	4.93
Maywood	Borough	6.45	5.89
Midland Park	Borough	6.38	6.40
Montvale	Borough	6.24	7.17
Moonachie	Borough	6.98	7.39
New Milford	Borough	5.77	6.49
North Arlington	Borough	6.65	6.32
Northvale	Borough	6.45	6.72
Norwood	Borough	7.26	5.94
Oakland	Borough	5.67	5.75
Old Tappan	Borough	4.82	4.49
Oradell	Borough	5.94	5.89
Palisades Park	Borough	6.12	5.88
Paramus	Borough	4.57	5.50
Park Ridge	Borough	6.40	5.97
Ramsey	Borough	5.84	5.76
Ridgefield	Borough	6.31	5.81
Ridgefield Park	Township	7.77	7.19
Ridgewood	Township	5.80	5.58
River Edge	Borough	6.76	6.47
Rivervale	Township	4.93	4.80
Rochelle Park	Township	6.17	5.92
Rockleigh	Borough	2.52	2.41
Rutherford	Borough	6.18	5.80
Saddle River	Borough	5.58	4.57
Saddle River	Township	6.68	6.86
South Hackensack	Township	4.97	5.20
Teaneck	Township	6.22	6.77
Tenafly	Borough	6.10	5.95
Teterboro	Borough	2.38	2.45
Upper Saddle River	Borough	4.73	3.84
Waldwick	Borough	7.89	7.40
Wallington	Borough	9.11	8.80
Washington	Township	6.15	6.59
Westwood	Borough	5.92	6.89
Woodcliff Lake	Borough	5.94	5.95
Wood-Ridge	Borough	5.02	4.91
Wyckoff	Township	7.23	6.92

Burlington County—

Bass River	Township	6.42	6.96
Beverly	City	7.78	7.26
Bordentown	City	7.06	7.02
Bordentown	Township	3.56	2.94
Burlington	City	5.02	4.96
Burlington	Township	7.14	6.32
Chesterfield	Township	4.72	3.86
Cinnaminson	Township	6.54	5.74
Delanco	Township	9.96	8.34
Delran	Township	5.90	5.76
Eastampton	Township	9.26	8.12
Edgewater Park	Township	5.62	5.38

Name of Municipality and County	Form of Municipality	1951	Tax Rate 1950
Eresham	Township	6.40	5.76
Fieldsboro	Borough	8.82	8.80
Florence	Township	9.32	7.58
Hainsport	Township	8.22	7.40
Lumberton	Township	6.74	5.54
Mansfield	Township	5.70	5.78
Maple Shade	Township	10.26	8.92
Medford Lakes	Borough	8.50	7.00
Medford	Township	6.24	6.18
Moorestown	Township	8.58	6.90
Mt. Holly	Township	8.88	8.44
Mt. Laurel	Township	6.52	6.20
New Hanover	Township	2.08	2.08
North Hanover	Township	3.60	8.90
Palmyra	Borough	7.76	7.10
Pemberton	Borough	6.06	6.00
Pemberton	Township	6.44	6.12
Riverside	Township	9.52	9.04
Riverton	Borough	7.20	6.85
Shamong	Township	9.12	9.78
Southampton	Township	6.44	7.38
Springfield	Township	5.44	5.28
Tabernacle	Township	9.60	8.22
Washington	Township	7.32	8.80
Westampton	Township	8.62	6.88
Willingboro	Township	9.52	7.86
Woodland	Township	8.32	8.72
Wrightstown	Borough	3.96	3.80

Camden County—

Audubon	Borough	6.40	6.02
Barrington	Borough	7.52	7.32
Bellmawr	Borough	6.68	7.74
Berlin	Borough	6.08	5.36
Berlin	Township	7.62	7.62
Brooklawn	Borough	5.68	5.76
Camden	City	5.96	5.96
Chestlhurst	Borough	7.50	7.40
Clementon	Borough	7.80	7.40
Collingswood	Borough	5.72	5.48
Delaware	Township	5.56	4.80
Gibbsboro	Borough	3.62	3.00
Gloucester	City	6.82	6.66
Gloucester	Township	6.64	6.62
Haddonfield	Borough	6.00	5.50
Haddon Heights	Borough	6.02	5.96
Haddon	Township	5.92	5.20
Hi-Nella	Borough	6.30	6.60
Laurel Springs	Borough	5.82	5.40
Lawnside	Borough	8.60	9.30
Lindenwold	Borough	8.96	7.64
Magnolia	Borough	7.04	7.16
Merchantville	Borough	6.10	5.96
Mt. Ephraim	Borough	7.42	6.20
Oaklyn	Borough	7.34	7.10
Pennsauken	Township	5.36	5.16
Pine Hill	Borough	9.66	8.92
Pine Valley	Borough	5.76	5.60

Name of Municipality and County	Form of Municipality	1951	Tax Rate 1950
Runnemede	Borough	7.32	6.94
Sommerdale	Borough	7.64	7.40
Stratford	Borough	6.62	6.60
Tavistock	Borough	4.67	3.73
Voorhees	Township	6.76	5.94
Waterford	Township	7.26	7.12
Winslow	Township	7.08	6.96
Woodlynne	Borough	5.90	5.90

Cape May County—

Avalon	Borough	6.70	6.75
Cape May	City	8.65	7.66
Cape May Point	Borough	7.67	7.84
Dennis	Township	6.49	5.16
Lower	Township	5.79	5.38
Middle	Township	9.36	7.81
North Wildwood	City	7.75	7.84
Ocean City	City	8.45	8.48
Sea Isle	City	8.43	7.76
Stone Harbor	Borough	6.23	6.26
Upper	Township	5.70	4.82
West Cape May	Borough	7.32	7.37
West Wildwood	Borough	9.37	9.70
Wildwood	City	7.10	6.95
Wildwood Crest	Borough	7.11	6.83
Woodbine	Borough	7.63	7.77

Cumberland County—

Bridgeton	City	5.67	5.72
Commercial	Township	9.22	7.28
Deerfield	Township	6.59	6.25
Downe	Township	6.13	5.85
Fairfield	Township	7.07	7.22
Greenwich	Township	5.32	4.52
Hopewell	Township	4.97	4.36
Landis	Township	5.92	5.53
Lawrence	Township	5.99	5.99
Maurice River	Township	8.00	6.02
Millville	City	6.77	6.63
Shiloh	Borough	5.31	4.84
Stow Creek	Township	5.96	5.83
Upper Deerfield	Township	4.92	3.66
Vineland	Borough	5.97	5.47

Essex County—

Belleville	Town	6.58	5.57
Bloomfield	Town	5.39	5.22
Caldwell	Borough	5.37	5.01
Caldwell	Township	3.77	3.21
Cedar Grove	Township	6.41	5.85
East Orange	City	5.34	4.99
Essex Fells	Borough	4.43	3.70
Glen Ridge	Borough	5.79	5.57
Irvington	Town	6.63	6.16
Livingston	Township	5.97	5.78
Maplewood	Township	5.45	5.02

Name of Municipality and County	Form of Municipality	1951	Tax Rate 1950
Millburn	Township	5.37	4.96
Montclair	Town	6.15	5.57
Newark	City	6.92	6.84
North Caldwell	Borough	4.49	4.36
Nutley	Town	6.20	5.73
Orange	City	6.17	5.70
Roseland	Borough	4.68	4.08
South Orange	Village	5.70	5.45
Verona	Borough	5.90	5.70
West Caldwell	Borough	5.25	4.84
West Orange	Town	5.85	5.26

Gloucester County—

Clayton	Borough	6.94	7.20
Deptford	Township	7.48	6.82
East Greenwich	Township	4.66	4.40
Elk	Township	6.08	5.98
Franklin	Township	7.80	7.06
Glassboro	Borough	6.94	6.78
Greenwich	Township	3.07	3.13
Harrison	Township	6.70	5.48
Logan	Township	7.82	5.84
Mantua	Township	6.30	6.62
Monroe	Township	7.52	7.24
National Park	Borough	9.54	8.80
Newfield	Borough	9.56	8.58
Paulsboro	Borough	8.46	8.66
Pitman	Borough	6.28	5.90
South Harrison	Township	8.36	7.88
Swedesboro	Borough	6.30	6.82
Washington	Township	5.50	5.44
Wenonah	Borough	4.86	4.72
West Deptford	Township	3.94	4.86
Westville	Borough	5.98	5.88
Woodbury	City	5.90	5.66
Woodbury Heights	Borough	6.30	5.62
Woolwich	Township	5.72	5.84

Hudson County—

Bayonne	City	7.444	6.965
East Newark	Borough	5.445	5.017
Guttenberg	Town	6.065	5.773
Harrison	Town	4.662	4.412
Hoboken	City	7.919	7.218
Jersey City	City	7.327	7.321
Kearny	Town	5.087	4.815
North Bergen	Township	6.675	6.886
**Secaucus	Town	5.489	5.373
*Union City	(W. Hoboken) City	(7.762)	7.391
	(Tn. of Union)	(7.767)	7.407
Weehawken	Township	6.068	6.112
West New York	Town	7.885	7.908

* Town of West Hoboken and Town of Union consolidated forming Union City. Two separate rates are required which includes the same general rate for current expenses, and an additional amount for retiring bond issues.

** Subject to Rebate of \$1.303 — R.S. 54:4-5. Total Rate \$6.792 for year 1951.

Subject to Rebate of \$1.296 — R.S. 54:4-5. Total Rate \$6.669 for year 1950.

Name of Municipality and County	Form of Municipality	1951	Tax Rate 1950
Hunterdon County—			
Alexandria	Township	5.41	4.85
Bethlehem	Township	4.82	4.60
Bloomsbury	Borough	6.39	5.81
Califon	Borough	5.08	5.18
Clinton	Town	6.93	4.89
Clinton	Township	5.07	4.30
Delaware	Township	5.18	5.42
East Amwell	Township	4.32	5.05
Flemington	Borough	5.59	4.44
Franklin	Township	4.82	4.81
Frenchtown	Borough	6.55	5.83
Glen Gardner	Borough	5.56	5.59
Hampton	Borough	5.77	5.42
High Bridge	Borough	5.58	4.97
Holland	Township	0.93	1.14
Kingwood	Township	4.97	5.05
Lambertville	City	6.54	5.89
Lebanon	Borough	4.81	4.01
Lebanon	Township	7.43	5.87
Milford	Borough	3.54	3.42
Raritan	Township	3.64	3.11
Readington	Township	6.58	6.69
Stockton	Borough	5.44	5.25
Tewksbury	Township	8.41	5.71
Union	Township	4.29	4.44
West Amwell	Township	4.86	4.02
Mercer County—			
East Windsor	Township	4.32	3.94
Ewing	Township	4.98	4.51
Hamilton	Township	6.75	5.57
Hightstown	Borough	5.97	5.65
Hopewell	Borough	5.41	5.21
Hopewell	Township	5.63	5.14
Lawrence	Township	5.23	4.96
Pennington	Borough	6.06	5.56
Princeton	Borough	4.55	4.42
Princeton	Township	4.36	3.93
Trenton	City	5.98	5.80
Washington	Township	4.62	4.65
West Windsor	Township	2.64	2.33
Middlesex County—			
Carteret	Borough	8.91	8.35
Cranbury	Township	6.47	6.38
Dunellen	Borough	7.85	7.60
East Brunswick	Township	8.96	8.93
Helmetta	Borough	3.99	3.79
Highland Park	Borough	7.42	6.92
Jamesburg	Borough	9.37	9.30
Madison	Township	9.50	8.37
Metuchen	Borough	8.42	8.07
Middlesex	Borough	6.94	6.93
Milltown	Borough	5.91	5.84
Monroe	Township	7.53	7.28
New Brunswick	City	6.30	6.13
North Brunswick	Township	5.92	5.64
Perth Amboy	City	7.61	6.76

Name of Municipality and County	Form of Municipality	1951	Tax Rate 1950
Piscataway	Township	8.60	7.32
Plainsboro	Township	3.90	3.24
Raritan	Township	5.80	5.92
Sayreville	Borough	4.86	4.81
South Amboy	City	6.47	5.10
South Brunswick	Township	5.32	4.89
South Plainfield	Borough	8.15	7.66
South River	Borough	7.43	7.18
Spotswood	Borough	7.46	7.02
Woodbridge	Township	7.44	7.70
Monmouth County—			
Allenhurst	Borough	6.41	6.43
Allentown	Borough	7.12	6.65
Asbury Park	City	6.85	6.53
Atlantic Highlands	Borough	7.93	6.79
Atlantic	Township	6.49	6.37
Avon-by-the-Sea	Borough	6.96	6.94
Belmar	Borough	5.48	5.47
Bradley Beach	Borough	5.84	5.89
Brielle	Borough	7.59	7.33
Deal	Borough	5.91	5.56
Eatontown	Borough	8.64	6.82
Englishtown	Borough	8.31	8.09
Fair Haven	Borough	7.47	7.47
Farmingdale	Borough	6.92	6.84
Freehold	Borough	6.62	5.66
Freehold	Township	6.00	4.94
Highlands	Borough	11.31	8.53
Holmdel	Township	6.68	6.40
Howell	Township	9.43	9.54
Interlaken	Borough	7.47	6.95
Keansburg	Borough	7.83	7.73
Keyport	Borough	7.57	6.96
Little Silver	Borough	6.24	6.01
Long Branch	City	7.87	7.89
Manalapan	Township	5.84	5.78
Manasquan	Borough	7.85	7.27
Marlboro	Township	7.60	7.51
Matawan	Borough	7.02	7.55
Matawan	Township	8.90	9.02
Middletown	Township	7.92	7.63
Millstone	Township	8.05	7.16
Monmouth Beach	Borough	7.38	7.16
Neptune City	Borough	9.43	9.45
Neptune	Township	8.48	8.16
*New Shrewsbury	Borough	8.11	*
Oceanport	Borough	5.93	5.16
Ocean	Township	9.20	8.76
Raritan	Township	11.92	9.58
Red Bank	Borough	7.48	6.99
Roosevelt	Borough	10.47	8.43
Rumson	Borough	6.02	5.78
Sea Bright	Borough	7.76	7.32
Sea Girt	Borough	5.77	5.23
Shrewsbury	Borough	6.80	5.84
Shrewsbury	Township	6.30	7.23

* New Taxing District in 1951.

Name of Municipality and County	Form of Municipality	1951	Tax Rate 1950
South Belmar	Borough	9.94	8.82
Spring Lake	Borough	5.28	5.12
Spring Lake Heights	Borough	12.24	11.80
Union Beach	Borough	10.84	9.86
Upper Freehold	Township	5.51	5.23
Wall	Township	8.88	8.02
West Long Branch	Borough	7.74	7.47
Morris County—			
Boonton	Town	7.44	6.68
Boonton	Township	5.72	5.64
Butler	Borough	6.72	6.16
Chatham	Borough	7.45	6.96
Chatham	Township	7.11	6.51
Chester	Borough	6.29	5.91
Chester	Township	5.65	5.08
Denville	Township	9.65	8.70
Dover	Town	5.90	5.78
East Hanover	Township	4.21	5.27
Florham Park	Borough	5.92	5.88
Hanover	Township	6.64	6.21
Harding	Township	4.91	4.67
Jefferson	Township	4.58	4.54
Kinnelon	Borough	5.71	5.83
Lincoln Park	Borough	8.93	9.95
Madison	Borough	6.52	6.10
Mendham	Borough	7.95	6.99
Mendham	Township	7.34	7.09
Mine Hill	Township	7.95	6.79
Montville	Township	7.06	7.08
Morris Plains	Borough	7.78	6.74
Morris	Township	6.33	6.26
Morristown	Town	5.94	5.56
Mountain Lakes	Borough	7.18	6.79
Mt. Arlington	Borough	5.44	5.35
Mt. Olive	Township	6.30	6.16
Netcong	Borough	6.27	6.24
Parsippany-Troy Hills	Township	7.26	7.32
Passaic	Township	8.54	7.29
Pequannock	Township	8.08	7.29
Randolph	Township	7.74	7.35
Riverdale	Borough	6.49	6.09
Rockaway	Borough	9.96	9.37
Rockaway	Township	7.05	6.24
Roxbury	Township	6.00	5.88
Washington	Township	6.75	6.67
Wharton	Borough	9.11	7.27
Ocean County—			
Barnegat Light	Borough	7.37	9.38
Bay Head	Borough	6.51	6.00
Beach Haven	Borough	7.30	7.00
Beachwood	Borough	10.30	9.19
Berkeley	Township	6.93	6.38
Brick	Township	8.83	8.96
Dover	Township	8.65	7.52
Engleswood	Township	7.37	8.32

Name of Municipality and County	Form of Municipality	Tax Rate	
		1951	1950
Harvey Cedars	Borough	7.79	6.91
Island Beach	Borough	2.38	2.47
Island Heights	Borough	9.73	7.70
Jackson	Township	12.97	13.04
Lacey	Lacey	8.00	7.52
Lakehurst	Borough	6.74	6.46
Lakewood	Township	10.28	10.33
Lavallette	Borough	5.82	5.72
Little Egg Harbor	Township	6.58	6.40
Long Beach	Township	7.51	6.30
Manchester	Township	6.94	6.59
Mantoloking	Borough	3.64	3.63
Ocean	Township	6.98	6.91
Ocean Gate	Borough	6.98	6.63
Pine Beach	Borough	8.01	6.83
Plumsted	Township	9.03	8.19
Pt. Pleasant	Borough	11.28	9.94
Pt. Pleasant Beach	Borough	8.02	8.06
Seaside Heights	Borough	7.43	7.51
Seaside Park	Borough	9.15	8.75
Ship Bottom	Borough	7.06	6.26
South Toms River	Borough	7.36	5.39
Stafford	Township	6.73	5.92
Surf City	Borough	7.16	6.89
Tuckerton	Borough	10.07	9.33
Union	Township	8.79	8.19

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Passaic County—

		Real Pers.	
		Prop.	Prop.
Bloomington	Borough	6.13	6.31 6.22
Clifton	City	5.55	5.18 5.11
Haledon	Borough	3.94	3.72 3.72
Hawthorne	Borough	4.55	5.14 5.04
Little Falls	Tewnship	5.97	6.19 6.09
North Haledon	Borough	4.68	4.36 4.30
Passaic	City	5.89	5.83 5.83
Paterson	City	5.33	5.16 5.16
Pompton Lakes	Borough	4.79	4.84 4.73
Prospect Park	Borough	4.12	3.87 3.87
Ringwood	Borough	4.86	4.97 4.87
Totowa	Borough	4.94	4.96 4.86
Wanaque	Borough	6.73	7.29 7.19
Wayne	Township	5.30	5.01 4.91
West Milford	Township	4.47	4.34 4.24
West Paterson	Borough	6.91	7.01 6.90

Salem County—

Alloway	Township	7.63	6.68
Elmer	Borough	7.76	6.38
Elsinboro	Township	5.90	4.44
Lower Alloways Creek	Township	6.63	6.79
Lower Penns Neck	Township	3.49	3.70
Mannington	Tewnship	5.21	3.62
Oldmans	Township	5.86	5.74
Penns Grove	Borough	8.67	8.36
Pilesgrove	Township	4.71	4.81

Name of Municipality and County	Form of Municipality	Tax Rate	
		1951	1950
Pittsgrove	Township	4.41	4.12
Quinton	Township	5.93	5.50
Salem	City	6.32	5.93
Upper Penns Neck	Township	7.38	6.36
Upper Pittsgrove	Township	5.02	4.37
Woodstown	Borough	6.23	6.03

Somerset County—

Bedminster	Township	4.27	3.85
Bernards	Township	8.94	7.63
Bernardsville	Borough	6.56	6.17
Bound Brook	Borough	7.07	6.52
Branchburg	Township	5.98	4.82
Bridgewater	Township	5.38	4.92
Far Hills	Borough	6.18	5.79
Franklin	Township	7.65	7.01
Greenbrook	Township	6.83	6.14
Hillsborough	Township	5.79	5.35
Manville	Borough	7.82	6.87
Millstone	Borough	5.36	4.00
Montgomery	Township	5.20	5.11
North Plainfield	Borough	6.92	6.34
Peapack-Gladstone	Borough	5.78	6.06
Raritan	Borough	7.85	7.34
Rocky Hill	Borough	8.63	6.35
Somerville	Borough	7.12	6.67
South Bound Brook	Borough	7.71	6.50
Warren	Township	8.79	6.72
Watchung	Borough	9.34	6.81

Sussex County—

Andover	Borough	7.263	7.504
Andover	Township	7.556	7.265
Branchville	Borough	6.117	6.345
Byram	Township	4.856	5.517
Frankford	Township	8.879	7.958
Franklin	Borough	9.274	8.670
Fredon	Township	8.555	7.191
Green	Township	10.597	8.034
Hamburg	Borough	7.915	7.263
Hampton	Township	6.919	6.902
Hardyston	Township	7.622	7.713
Hopatcong	Borough	4.267	4.298
Lafayette	Township	7.843	6.621
Montague	Township	5.070	5.144
Newton	Town	9.140	8.466
Ogdensburg	Borough	6.631	5.742
Sandyston	Township	7.680	7.536
Sparta	Township	8.296	7.649
Stanhope	Borough	8.703	8.474
Stillwater	Township	5.583	5.678
Sussex	Borough	7.376	8.891
Vernon	Township	5.980	5.937
Walpack	Township	7.588	5.745
Wantage	Township	8.999	9.272

Name of Municipality and County	Form of Municipality	1951 Tax Rate	1950
Union County—			
Clark	Township	5.49	5.48
Cranford	Township	5.29	5.19
Elizabeth	City	6.19	5.75
Fanwood	Borough	6.24	6.12
Garwood	Borough	5.76	5.77
Hillside	Township	5.30	5.12
Kenilworth	Borough	6.16	5.50
*Linden	City	4.50	4.34
Mountainside	Borough	5.67	4.86
New Providence	Borough	6.73	6.72
New Providence	Township	4.91	4.92
Plainfield	City	5.77	5.34
Rahway	City	5.97	5.83
Roselle	Borough	5.61	5.49
Roselle Park	Borough	5.75	5.37
Scotch Plains	Township	6.33	5.97
Springfield	Township	7.27	6.40
Summit	City	5.14	5.17
Union	Township	6.05	5.43
Westfield	Town	5.38	5.27
Warren County—			
Allamuchy	Township	7.13	5.32
Alpha	Borough	8.82	9.15
Belvidere	Town	6.14	5.90
Blairstown	Township	6.77	6.16
Franklin	Township	5.58	6.06
Frellinghuysen	Township	6.03	5.88
Greenwich	Township	4.81	4.19
Hacketts town	Town	5.15	5.35
Hardwick	Township	5.86	4.52
Harmony	Township	6.70	7.23
Hope	Township	5.91	5.50
Independence	Township	6.17	6.41
Knowlton	Township	6.53	5.96
Liberty	Township	6.46	6.32
Lopatcong	Township	5.64	5.27
Mansfield	Township	4.66	4.86
Oxford	Township	9.29	8.05
Pahaquarry	Township	3.87	4.84
Phillipsburg	Town	7.31	6.79
Pohatcong	Township	5.89	5.91
Washington	Borough	5.91	5.69
Washington	Township	6.24	5.38
White	Township	6.44	6.01

* Borough of Linden and Township of Linden consolidated forming Linden City. In addition to current expenses for Linden City, there is required an additional rate of .01 on property situate in that portion of Linden City which was formerly Linden Township. This additional revenue is used solely for retiring bonds that had been issued by the former municipality of Linden Township. Any outstanding bonds previously issued by the former municipality of Linden Borough were completely retired in 1932.

DIRECTORY OF COUNTY AND LOCAL
TAX OFFICIALS

1. County Boards of Taxation
 2. Local Assessors and Collectors
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1951

COUNTY BOARDS OF TAXATION

ATLANTIC COUNTY BOARD OF TAXATION

John Machise, President; Daniel H. V. Bell, Mercer H. Wilson. Secretary,
William T. Somers, Guarantee Trust Building, Atlantic City, N. J.

BERGEN COUNTY BOARD OF TAXATION

Fred A. Tetor, President; H. Lee Moss, Mort L. O'Connell. Secretary, Robert
B. Murphy, Administrative Building, Hackensack, N. J.

BURLINGTON COUNTY BOARD OF TAXATION

Daniel R. Lemmon, President; George M. Hillman, Joseph Burkley, Jr. Sec-
retary, Wilbur S. Lippincott, County Office Building, Mount Holly, N. J.

CAMDEN COUNTY BOARD OF TAXATION

Carl R. Evered, President; Harry A. Louderback, Edwin J. Gorman. Secretary,
Gardner S. Driver, Court House, Camden, N. J.

CAPE MAY COUNTY BOARD OF TAXATION

Bertram M. Darby, President; Wm. J. Brown, Dr. Milton A. Walker. Secretary,
Luther C. Ogden, Cape May Court House, N. J.

CUMBERLAND COUNTY BOARD OF TAXATION

Allie J. Fralinger, President; Ralph Brandt, Allison G. Carney. Secretary,
Keron D. Chance, Court House, Bridgeton, N. J.

ESSEX COUNTY BOARD OF TAXATION

John F. Coogan, Jr., President; Herbert H. Eber, Max Drill, Joseph L. Magrino,
Jas. W. Kelly, Jr. Secretary, Joseph Solimine, Hall of Records, Newark, N. J.

GLOUCESTER COUNTY BOARD OF TAXATION

Walter S. Gibbs, President; George L. Barker, John A. Davis. Secretary,
Minnie C. Minster, Court House, Woodbury, N. J.

HUDSON COUNTY BOARD OF TAXATION

Carl A. Ruhlmann, President; Paul E. Doherty, Dominick B. Elia, Sr., John F.
Wilkens. Secretary, Michael V. Donovan, 2857 Hudson Blvd, Jersey City, N. J.

HUNTERDON COUNTY BOARD OF TAXATION

Mrs. Estella B. Hall, President; Frank L. Kramer, Bennett S. Case. Secretary,
John J. Matthews, Hall of Records Annex, Flemington, N. J.

MERCER COUNTY BOARD OF TAXATION

Leon M. Schlicher, President; Frank J. Backes, Chas. W. Van Buskirk. Secretary, Orlo S. Hatton, Court House Annex, Trenton, N. J.

MIDDLESEX COUNTY BOARD OF TAXATION

E. Clayton Hollender, President; William J. Harding, Walter P. Richter. Secretary, Frank M. Deiner, County Record Building, New Brunswick, N. J.

MONMOUTH COUNTY BOARD OF TAXATION

Benjamin S. Danskin, President; William B. Kirsch, Harrison C. Hurley. Secretary, Ross R. Beck, Court House, Freehold, N. J.

MORRIS COUNTY BOARD OF TAXATION

F. A. Fichter Hoagan, President; Alexander A. Slavin. Secretary, Fred C. McCoy, Court House, Morristown, N. J.

OCEAN COUNTY BOARD OF TAXATION

J. Schlingloff, President; James Melville, George C. Johnson. Secretary, J. Chester Holman, Court House, Toms River, N. J.

PASSAIC COUNTY BOARD OF TAXATION

James Hudson, President; Harry Babcock, Dr. Frank J. Van Nort, Secretary, James J. Murner, Administration Bldg., Paterson, N. J.

SALEM COUNTY BOARD OF TAXATION

Marvin H. Coombs, President; Wm. M. Wheatley, Wm. T. Bee. Secretary, Leon C. Robbins, Court House, Salem, N. J.

SOMERSET COUNTY BOARD OF TAXATION

W. W. Davenport, Jr., President; Angelo R. Soriano, Lewis J. Gray. Secretary, Walter C. Linbarger, Court House, Somerville, N. J.

SUSSEX COUNTY BOARD OF TAXATION

Dr. Raymond S. Huff, President; James Dobbins, J. Blair Hendershot. Secretary, Charles L. Van Ness, Hall of Records, Newton, N. J.

UNION COUNTY BOARD OF TAXATION

F. Edward Biertuempfel, President; George D. Rankin, Frank J. Pfaff. Secretary, Mrs. Florance Stiles Dunn, County Office Building, Elizabeth, N. J.

WARREN COUNTY BOARD OF TAXATION

William T. Cyphers, President; Edward T. Reilly, James F. Shook. Secretary, E. Arthur Savacool, Court House, Belvidere, N. J.

LIST OF ASSESSORS AND COLLECTORS IN NEW JERSEY FOR THE YEAR 1951

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City	Edward J. Budd, Absecon) Edgar F. Mattson, Absecon) Joseph F. Towner, Absecon)	Florence R. Cook, Absecon.
Atlantic City	Anthony Berenato, Atlantic City) Ralph N. Cavileer, Atlantic City) N. C. Origlio, Atlantic City)	John J. Sweeney, Atlantic City.
Brigantine City	Chester W. Ambler, Brigantine) Frank J. Gans, Brigantine)	Dorothy O. Barker, Brigantine.
Buena Boro.	Patrick DiDomencio, Box 33, Minotola	Fred Berti, Landsville.
Buena Vista Twp.	Frank Carpinetti, Richland) Paul Corsiglia, E. Vineland) Frank Krokos, Milmay)	Alfred Forster, Jr., Newtonville.
Corbin City	George West, Box 75, Tuckahoe	Lillian G. Gandy, Corbin City.
Egg Harbor City	Theodore J. Otto, Egg Harbor) Adolph C. Joseph, Egg Harbor) Hubert G. Cheatman, Egg Harbor)	August T. F. Keiser, Egg Harbor.
Egg Harbor Twp.	Archie Adams, Pleasantville, RD 1) W. F. Roeske, Pleasantville, RD 1) Elbert Lee, Mays Landing, RD 1)	Mrs. Estell Maxwell, Route 1, Linwood.
Estell Manor City	Theodore W. Netolicka, Box 82, Dorothy ...	Irma Clemenson, Box 12, Estell Manor.
Folsom Bor.	Milton D. Spangler, Hammonton, R. D. 3 ..	Katherine Schmickel, Hammonton, R. D.
Galloway Twp.	Walter Kienzle, Egg Harbor, R. D. 1	John Parker, Cologne.
Hamilton Twp.	John C. Cook, Box 233, Mays Landing	James Walsh, Mays Landing.
Hammonton Town	Anna C. Bertino, Hammonton) John J. Ordille, Hammonton) Geo. W. Campanella, Hammonton)	George Elvins, Hammonton.
Linwood City	Charles F. Stuber, Linwood) Lewis W. Shaw, Linwood)	Manville L. Robinson, Linwood.
Longport Bor.	Paul M. Phillips, Longport	Paul M. Phillips, Longport
Margate City	David R. Gardiner, Margate	Russell H. Denny, Margate City.
Mullica Twp.	Henry Tapken, Egg Harbor, R. D.	Charles L. Kuehn, Elwood.
Northfield City	Geo. M. Clark, Northfield) Harold Williams, Northfield) Otto Bruyns, Northfield)	Helen S. Rice, Northfield City.
Pleasantville City	Geo. R. Manning, Pleasantville) C. H. Conover, Pleasantville) Frank Grasso, Pleasantville)	Marvin R. Martin, Pleasantville.
Port Republic City	Evelyn M. Brown, Port Republic) Sara E. Garrison, Port Republic)	Cornelius Garrison, Port Republic.
Somers Point City	Wm. N. Godfrey, Somers Point) Earl Seaman, Somers Point) John Skelly, Somers Point)	Harry Smith, Somers Point.
Ventnor City	Joseph L. Soloff, Ventnor) James West, Ventnor) W. S. Smith, Ventnor)	Owen A. Kertland, Ventnor City.
Weymouth Twp.	Frank R. Klimek, Dorothy	Chris Weiss, Dorothy.

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Bor.	Arthur Ahrens, Allendale Werner J. Baarck, Allendale	David M. Colburn, Allendale.
Alpine Bor.	Kenneth A. Debaun, Alpine Mrs. Helen Reisser, Alpine Edwin C. Colwell, Alpine	Samuel Quinn, Alpine.
Bergenfield Bor.	Francis R. Engleke, Bergenfield	Frank E. Olson, Bergenfield.
Bogota Bor.	Frank J. Pavlis, Bogota	R. M. Stalker, Bogota.
Carlstadt Bor.	Edw. J. Felesina, Carlstadt Thomas Lawlor, Carlstadt William Dermody, Carlstadt	William Huneke, Carlstadt.
Cliffside Park Bor.	Nelson Neumann, Cliffside Park	Alexander R. Meissner, Cliffside Park.
Closter Bor.	Harold E. Gill, Closter	Ralph W. Tracey, Cresskill.
Cresskill Bor.	William R. Mayer, Cresskill	Stewart King, Cresskill.
Demarest Bor.	Peter A. Tintle, Demarest	Otto King, Demarest.
Dumont Bor.	Frank J. Hamilton, Dumont	Harry C. Holshue, Dumont.
East Paterson Bor.	Fred Myl, East Paterson Raymond Gardiner, East Paterson Harold Nyenhouse, East Paterson	Michael Gemza, East Paterson.
East Rutherford Bor.	John Orr, East Rutherford Nelson Eigenrauch, East Rutherford Adam Bambach, East Rutherford	Nellie A. Carty, East Rutherford.
Edgewater Bor.	Joseph F. Regan, Edgewater	William C. Murphy, Edgewater.
Emerson Bor.	Harry R. Ryan, Emerson	Peter A. Grande, Sr., Emerson.
Englewood City	Russell T. Wilson, Englewood	William G. Anderson, Englewood.
Englewood Cliffs Bor.	Albert Wunsch, Coytesville August M. Herrmann, Coytesville William E. White, Coytesville	Frederick Debus, Coytesville.
Fair Lawn Bor.	Frederick X. Veile, Fairlawn Garrett Houtsma, Fairlawn Manuel J. Roure, Jr., Fairlawn	Ralph M. Bryant, Fairlawn.
Fairview Bor.	Frank Mandrake, Fairview Joseph Boratto, Fairview John La Marca, Fairview	Anthony M. Orecchio, Fairview.
Fort Lee Bor.	Philip G. Mahler, Fort Lee	Mrs. E. H. Wiederman, Fort Lee.
Franklin Lakes Bor.	Cornelius H. Bush, Oakland	Fred R. Bateson, R. D. Franklin Lakes.
Jarfield City	Stanley Haladyna, Garfield Charles Beningo, Garfield Thomas Licciardi, Garfield	Louis S. Mallia, Garfield.
Glen Rock Bor.	George H. Smith, Glen Rock	Ella E. Ferguson, Glen Rock.
Hackensack City	Richard Lamb, Hackensack	Emil J. Meyerer, Hackensack.
Harrington Park Bor.	A. H. Fechtenburg, Harrington Park Joseph D. Fagan, Harrington Park John Dietz, Harrington Park	G. A. Osterberg, Harrington Park.
Hasbrouck Hts. Bor.	Theodore Van Dam, Hasbrouck Hts. Robert Davison, Hasbrouck Hts. Charles H. Clement, Hasbrouck, Hts.	Ada K. Stephens, Hasbrouck Heights.
Haworth Bor.	Walter C. Rohdenburg, Haworth	John H. Reynolds, Haworth.
Hillsdale Bor.	Edw. A. Reis, Hillsdale	Garrett Storms, Hillsdale.
Hohokus Bor.	Robert W. Clews, Hohokus	A. B. Voorhis, Hohokus.
Leonia Bor.	Thomas Hemenway, Leonia Frank W. Bogert, Leonia George P. Winter, Leonia	O. J. Morris, Leonia.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Little Ferry Bor.	Louis E. Simmen, Little Ferry)	
	William Krieger, Little Ferry)	Mary Fairchild, Little Ferry.
	Christopher Andres, Little Ferry)	
Lodi Bor.	Joseph Cureio, Lodi ..	Charles V. Pocarino, Lodi.
Lyndhurst Twp.	Angelo D. Checki, Lyndhurst)	
	Jesse B. Thorne, Lyndhurst)	James J. Woods, Lyndhurst.
	Walter L. Molloy, Lyndhurst)	
Mahwah Twp.	Alvin R. Reuhl, Mahwah	Edwin T. Bennett, Mahwah.
Maywood Bor.	Edward J. Fyfe, Maywood)	
	James C. Anderson, Maywood)	Herbert R. Hartley, Maywood.
	William W. Christie, Maywood)	
Midland Park Bor.	John P. Griffin, Midland Park	August J. Westbrook, Midland Park.
Montvale Bor.	John W. Larson, Box 280, Montvale	Leroy Lewis, Montvale.
Moonachie Bor.	Amerigo Aloisio, Moonachie)	
	Joseph Accardi, Moonachie)	James McKinney, Moonachie.
	Frank Miracky, Moonachie)	
New Milford Bor.	Walter C. Nelson, New Milford)	
	Joseph Toth, New Milford)	Wm. G. Norton, New Milford.
	Howard H. Schroeder, New Milford)	
North Arlington Bor.	Fred L. Cobb, Jr., North Arlington	Elbert W. Baker, North Arlington.
Northvale Bor.	John N. Felix, Northvale)	
	Fernand Paillex, Northvale)	D. S. Firenze, Jr., Northvale.
	James Campora, Northvale)	
Norwood Bor.	Clifton Demarest, Norwood	Joan Deiffenbach, Norwood.
Oakland Bor.	Herbert M. Williams, Oakland)	
	Henry P. Burns, Oakland)	Mrs. Rene Wood, Oakland.
	James E. Munn, Oakland)	
Old Tappan Bor.	J. Wm. Schaus, Westwood, R. D.	James Lanza, Old Tappan.
Oradell Bor.	Henry L. Fenner, Oradell)	Lillian Vanderbeck, Oradell.
Palisades Park Bor.	Geo. E. Diss, Palisades Park	Amelia H. Hackett, Palisades Park.
Paramus Bor.	Everett G. Manning, Ridgewood, R. D. 1 ...	Harvey W. Hebbard, Ridgewood, R. D. 1.
Park Ridge Bor.	(Mrs.) Edith L. Laws, Park Ridge	A. A. Heim, Park Ridge.
Ramsey Bor.	David L. Enander, Box 367, Ramsey	Winfield A. Carlough, Ramsey.
Ridgefield Bor.	Lloyd Jones, Ridgefield	W. G. Reinecke, Sr., Ridgefield.
Ridgefield Park Twp.	L. Freeland Fellgraff, Ridgefield Park	Elwood G. Hoyt, Ridgefield Park.
Ridgewood Twp.	Clarence Delgado, Oradell	U. Grant Taylor, Ridgewood.
River Edge Bor.	Harry S. Greene, River Edge	Lewis A. King, River Edge.
Rivervale Twp.	Ellis M. Collignon, Jr., Westwood, R. D. 1 ...	Edward Salsberg, Westwood, P. O. Box 275, R. D. 1.
Rochelle Park Twp.	George A. Hazley, Ridgefield Park)	
	Lorain Baum, Ridgefield Park)	Mrs. J. E. Michel, Rochelle Park.
	Harold W. Griffin, Ridgefield Park)	
Rockleigh Bor.	(Mrs.) Gertrude Hutcheon, Westwood, R. D. ..	Theodore Happel, Westwood P. O.
Rutherford Bor.	Lewis H. Bunker, Rutherford)	
	Irving E. Tufts, Rutherford)	Scott D. Staples, Rutherford.
	Samuel E. Topping, Rutherford)	
Saddle River Bor.	Albert Zecher, Saddle River	Edith A. Bogert, Saddle River.
Saddle River Twp.	David J. Taggart, Rochelle Park)	
	Michael J. Weiss, Fairlawn)	Michael Rodak, Jr., Rochelle Park.
	John Toothill, Rochelle Park)	
South Hackensack 9	John Melillo, Hackensack, R. D.)	
	Frank Veprek, Hackensack(R. D.)	Louis Rossi, Hackensack.
	Michael Mielnick, Hackensack, R. D.)	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Teaneck Twp.	Edward M. Young, Teaneck	Joseph A. Kenyon, Teaneck.
Tenaflly Bor.	Frank Mowerson, Tenaflly	John A. Grahn, Jr., Tenaflly.
Teterboro Bor.	Leon Sitek, Teterboro	G. V. Anderson, Hasbrouck Heights.
Upper Saddle River Bor.	S. J. Goetschius, Allendale, R. D.	Anna S. Butscher, Allendale P. O.
Waldwick Bor.	Joseph A. Dillon, Waldwick	Frank R. Doty, Waldwick.
Wallington Bor.	Joseph Hanowicz, Wallington	Peter P. Tursick, Wallington.
Washington Twp.	J. Henry Thomas, Westwood, R. D.	H. P. Schmidt, Westwood P. O.
Westwood Bor.	Frank Russell, Westwood	William P. Herbert, Westwood.
Woodcliff Lake Bor.	David-B. Wortendyke, Woodcliff Lake	A. M. Karsch, Woodcliff Lake.
Woodridge Bor.	Harry F. Coston, Wood Ridge	James O. Young, Wood Ridge.
Wyckoff Twp.	Kenneth W. MacDonald, Box 231, Wyckoff ..	Eivind H. Boe, Wyckoff.

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp.	Levi Downs, New Gretna	Francis S. Sears, New Gretna.
Beverly City	E. Arthur Smith, Beverly	
	Luther Trostle, Beverly	Harvey D. Detwiler, Beverly.
	Howard S. Bott, Beverly	
Bordentown City	B. A. Clark, Bordentown	
	A. J. Wilkinson, Bordentown	John R. Dougherty, Bordentown.
	E. J. Gunning, Bordentown	
Bordentown Twp.	Frank Fowler, Carmen Ave., Trenton 10	
	Frank Witman, R. D. 1, Yardville	Mrs. Howard U. Bryan, Box 67,
	Wilfred Watson, R. D. Bordentown	Bordentwn
Burlington City	Elmer S. Gares, Burlington	
	John T. Martin, Burlington	Francis J. Watchorn, Burlington.
	Harry M. Lewis, Burlington	
Burlington Twp.	John E. Gilbert, Burlington	Joseph S. Stokley, Burlington.
Chesterfield Twp.	William Wallace, Crosswicks	Geo. W. Goodenough, Crosswicks.
Cinnaminson Twp.	Leslie W. Reeves, Palmyra	Joseph E. Keating, Riverton.
Delanco Twp.	A. Rowen Bright, Delanco	Leon Hunter, Delanco.
Delran Twp.	William J. Smith, Bridgboro	Russell W. Hubbs, Bridgeboro.
Easthampton Twp.	Harvey J. Snyder, Mt. Holly, R. D.	M. L. Walton, Mt. Holly, R. D.
Edgewater Park Twp.	Herbert J. Reeves, Edgewater Park	William C. Blow, Beverly.
Evesham Twp.	Maurice W. Horner, Marlton, R. D.	Louis R. Venable, Marlton.
Fieldsboro Bor.	George Miller, Fieldsboro	Mrs. Frances Castner, Fieldsboro.
Florence Twp.	Byron Carty, Burlington, R. D.	M. Lillian Hughes, Florence.
Hainesport Twp.	Marriott G. Haines, Mt. Holly, R. D. 2 ...	Jos. A. Gerdemann, Hainsport.
Lumberton Twp.	Albert V. Cook, Lumberton	Dorothy Shatwell, Lumberton.
Mansfield Twp.	William B. Sharp, Columbus	Mrs. Frances Rossell, Columbus.
Maple Shade Twp.	James J. Daly, Maple Shade	
	Frank Buchanan, Maple Shade	James B. Johnston, Maple Shade.
	Clarence Keehn, Maple Shade	
Medford Twp.	Harry Brick, Medford	Daniel Smith, Medford.
Medford Lakes Bor.	J. C. Alexander, Medford Lakes	Frank H. Henderson, Medford Lakes.
Moorestown Twp.	Chas. L. Andrews, Moorestown	J. Harry Barcklow, Moorestown.
Mt. Holly Twp.	Bertram R. Orcutt, Mt. Holly	Justus Z. Deacon, Mt. Holly.
Mount Laurel Twp.	W. Clifford Godfrey, Moorestown, R. D.	David Garlanger, Masonville.
New Hanover Twp.	Fred C. Huss, Cookstown	Fred C. Huss, Cookstown.
North Hanover Twp.	Harley A. Grover, New Egypt	Zachary T. Potter, Wrightstown.
Palmyra Bor.	Charles K. Mervine, Palmyra	Edwin A. Griscom, Palmyra.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Pemberton Bor.	David Dazell, Pemberton	A. C. Borden, Pemberton.
Pemberton Twp.	F. J. Ross, New Lisbon	E. C. Beckley, Browns Mills.
Riverside Twp.	Walter J. Fairbrother, Riverside	Elmer T. Dechant, Riverside.
Riverton Bor.	Russell M. Bigelow, Riverton	Ralph H. Taylor, Riverton.
Shamong Twp.	Harold Bozarth, Vincentown, R. D. 2	Everett Abrams, Vincentown, R. D. 2.
Southampton Twp.	C. S. Jones, Vincentown	J. W. Bacon, Vincentown.
Springfield Twp.	Paul B. Wooding, Columbus	Roland J. Beazley, Jobstown.
Tabernacle Twp.	Chas. H. Cutts, Vincetown, R. D. 2	Richard I. Haines, Vincentown, R. D. 2.
Washington Twp.	C. Roy Craner, Lower Bank	Wm. A. Johnson, Green Bank.
Westampton Twp.	Henry I. Winter, Mt. Holly	Harry E. Hancock, Mt. Holly.
Willingboro Twp.	Amos Hansell, R. D., Beverly	Jos. Burkley, Rancocas.
Woodland Twp.	Peter T. Brower, Chatsworth	Susie J. Bozarth, Chatsworth.
Wrightstown Bor.	Judson Davis, Wrightstown	J. Haines Croshaw, Wrightstown.

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor.	Clarence Hess, Audubon	
	Elwood Bigler, Audubon	Roy D. Acaley, Audubon.
	Jos. R. Brudon, Audubon	
Audubon Park Bor.	Kenneth Warren, Audubon Park	Ellswood Palsgrove, Audubon Park.
Barrington Bor.	G. D. C. Gesnaker, Barrington	Frank Adams, Barrington.
Bellmawr Bor.	John Heller, Mt. Ephraim	Edwin D. Schreiner, Bellmawr.
	Chas. Scheible, Mt. Ephraim	
Berlin Bor.	Adolph Ellwanger, Berlin	Mrs. Geo. R. Duncan, Berlin.
Berlin Twp.	Harry P. Woehr, West Berlin	Robert L. Garren, West Berlin.
Brooklawn Bor.	Arthur J. Regan, Brooklawn	
	Freeland V. Babcock, Brooklawn	M. J. Cotton, Brooklawn.
	Benj. E. Conover, Brooklawn	
Camden, City of,	Maurice H. Clyman, Camden	
	S. Raymond Dobbs, Camden	George Brunner, Camden.
	Carrol E. Sherwood, Camden	
Chesilhurst Bor.	Erford D. Hunter, Waterford Works	Mrs. Elsie Loeffler, Waterford Works.
Clementon Bor.	Enos J. Jarvis, Jr., Clementon	
	William Jaggard, Clementon	Wilbur G. Richard, Clementon.
	Douglas Beardsworth, Clementon	
Collingswood Bor.	Elmer J. Morgan, Collingswood	
	Charles Kloss, Jr., Collingswood	R. S. Wigfield, Collingswood.
	Raymond S. Beck, Collingswood	
Delaware Twp.	Harry S. Cameron, Erlton	
	Edw. J. Borden, Jr., Eriton	J. W. McCloskey, Erlton
	Herbert E. Morton, Ashland	
Gibbsboro Bor.	Walter Russell, Gibbsboro	H. Newell Parker, Gibbsboro, P. O
Gloucester City	Edward J. Ronan, Gloucester	
	Emmett Casey, Gloucester	C. Edw. Walker, Gloucester.
	John T. Carrigan, Gloucester	
Gloucester Twp.	Wm. H. Enley, Blackwood	
	E. B. Horner, Blackwood	Halsey Cade, Blackwood.
	Willis Harverson, Blackwood	
Haddonfield Bor.	Geo. Farrell, Jr., Haddonfield	Raymond Wheeler, Haddonfield.
	Ralph VanHart, Haddonfield	
Haddon Heights Bor. ...	Harry J. Stetser, Haddon Heights	G. Winfield Sauer, Haddon Heights.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Haddon Twp.	William O'Hara, Westmont)	
	John Myers, Westmont)	Albert D. Johnson, Westmont.
	D. J. Canning, Haddonfield)	
Hi-Nella Bor.	Joseph H. Castor, Somerdale)	Adolph Rack, Hi-Nella.
Laurel Springs Bor. ...	Paul R. Spaeth, Laurel Springs)	Chas. J. Clarks, Laurel Springs.
Lawnside Bor.	Robt. Dyer, Lawnside)	
	Robert W. Bryant, Lawnside)	Roland T. Haywood, Lawnside.
	Harry Lyons, Sr., Lawnside)	
Lindenwold Bor.	Joseph Didyoung, Laurel Springs, R. D.	Nelson J. Shaw, Lindenwold.
Magnolia Bor.	E. A. McAllister, Magnolia)	
	I. W. Kent, Magnolia)	Frank A. Dold, Magnolia.
	Henry Hurst, Magnolia)	
Merchantville Bor.	Mrs. Olive C. Beatty, Merchantville)	Chas. S. Ball, Merchantville.
Mt. Ephraim Bor.	August Beach, Mt. Ephraim)	
	Alvin Phillips, Mt. Ephraim)	Mrs. Daisy G. Whiting, Mt. Ephraim.
	Geo. Osler, Jr., Mt. Ephraim)	
Oaklyn Bor.	Howard S. Reed, Oaklyn)	Mrs. Mary Deering, Oaklyn.
Pensauken Twp.	Meyers Baker, Pensauken)	
	John Kristian, Pensauken)	Mrs. Josie L. Fortner, Pensauken.
	Chas. B. Crabiell, Pensauken)	
Pine Hill Bor.	Robert Buschbeck, Box 114, Pine Hill	Mrs. Jessie M. Davies, Pine Hill.
Pine Valley Bor.	Harry R. Fleming, Clementon)	Harry R. Fleming, Clementon.
Runnemede Bor.	Chas. E. Weiler, Runnemede)	
	Joseph Paull, Runnemede)	Robert W. Sperling, Runnemede.
	Harry Bitting, Runnemede)	
Somerdale Bor.	Chas. W. Cahilly, Laurel Springs, R. D.	Joseph E. Smith, Somerdale.
Stratford Bor.	Robert L. Gibson, Stratford)	Walter S. Heins, Stratford.
Tavistock Bor.	Henry J. Meyer, Haddon Heights)	Henry J. Meyer, Haddon Hts.
Voorhees Twp.	Wm. J. Mitchell, Ashland, P. O.)	Lydia H. Hardman, Ashland P. O.
Waterford Twp.	Robt. T. Healey, Atco)	
	Edward K. Mowll, Atco)	John Sikora, Atco.
	Joseph Gondolpho, Atco)	
Winslow Twp.	Thos. Iulucci, Waterford)	
	Matthew Jacovelli, Cedar Brook)	Henry Valentino, Cedar Brook.
	Wilbur S. Davis, Sicklerville)	
Woodlynne Bor.	Chas. Hoffacker, Woodlynne)	Michael J. Wolf, Woodlynne.

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P.O. ADDRESS
Avalon Bor.	William Poinsett, Avalon)	E. Stanton Holmes, Jr., Avalon.
Cape May City	Floyd C. Hughes, Cape May)	Mrs. Margaret S. Keenan, Cape May.
Cape May Point Bor. ...	(Mrs.) Edith Woolson, Cape May Point)	Edw. C. Harbach, Cape May Point.
Dennis Twp.	L. B. Everingham, Dennisville)	A. D. Ferreton, South Seaville.
Lower Twp.	Robert S. Phillips, Cape May, R. D.)	Chester Wilson, Cape May, R. D.
Middle Twp.	Frank Jenkins, Cape May Court House, R. D.)	Floyd N. Doughty, Cape May Court House.
North Wildwood City ...	Edwin W. Bradway, North Wildwood)	Herman Griesbach, North Wildwood.
	John Mellor, North Wildwood)	
Ocean City	Chas. Oldfield, Ocean City)	Kenneth E. Boland, Ocean City.
Sea Isle City	F. H. Sutton, Sea Isle City)	Margaret Bachman, Sea Isle City.
Stone Harbor Bor.	Mrs. Margaret M. Richardson, Stone Harbor)	John G. Bucher, Stone Harbor.
Upper Twp.	Isaac Butler, Petersburg)	Earl F. Griner, Tuckahoe.
West Cape May Bor. ...	Charles Douglas, West Cape May)	Everett V. Edsall, West Cape May.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
West Wildwood Bor.	Louis P. Reidenauer, West Wildwood	Mrs. Katherine Fredericks, West Wildwood.
Wildwood City	Edward W. Baker, Wildwood	George R. Beck, Wildwood.
Wildwood Crest Bor.	M. R. Richardson, Wildwood Crest	L. W. Campbell, Wildwood Crest.
Woodbine Bor.	Horace J. Wyatt, Woodbine	Bessie Wiegler, Woodbine.

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bridgeton City	Ackley O. Elmer, Bridgeton Henry R. Bradway, Bridgeton Daniel Lloyd, Bridgeton	Bois Conahey, Bridgeton.
Commercial Twp.	Owen J. Carney, Jr., Port Norris	Maude R. Ferguson, Port Norris.
Deerfield Twp.	Wilson E. Creamer, Rosenhayn	Wolfe Cohen, Rosenhayn.
Downe Twp.	J. Leon Moore, Newport	Lawrence Gandy, Newport.
Fairfield Twp.	William F. Spencer, Fairton	Percival N. Wilson, Fairton.
Greenwich Twp.	Karl Renne, Bridgeton, R. D. 2.	Clinton B. Campbell, R. D. 2, Bridgeton.
Hopewell Twp.	Wm. F. Cassidy, Bridgeton, R. D. 1	Geo. W. Ottinger, Bridgeton, R. D. 1.
Landis Twp.	Paul Deola, Vineland, R. D. 2 Frank Luisi, Vineland Nicholas Cesare, Vineland	John H. Weed, Vineland, R. D. 3.
Lawrence Twp.	J. Mason Mayhew, Cedarville	Allen Stevens, Cedarville
Maurice River Twp.	Harry E. Vanaman, Leesburg	Edwin F. Tomlin, Dorchester.
Millville City	John W. Matthews, Millville	John H. Fisher, Millville.
Shiloh Bor.	Jonathan Davis, Shiloh	Mrs. Wm. R. Parvin, Shiloh.
Stow Creek Twp.	Clifford Newkirk, Bridgeton, R. D. 3	Leslie B. Tomlinson, Bridgeton, R. D. 3.
Upper Deerfield Twp.	Leslie W. Johnson, Seabrook	Clayton J. F. Eckert, Bridgeton, R. D. 5
Vineland Bor.	Roy Brooks, Vineland	Howard M. Down, Vineland.

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville, Town of,	Arthur W. Clark, Belleville	William Friel, Belleville.
Bloomfield, Town of,	O. G. Olsen, Bloomfield	Theodore C. Hock, Bloomfield.
Caldwell Bor.	Charles Thornton, Caldwell	Geo. W. VanderDecker, Caldwell.
Caldwell Twp.	E. T. Gately, Jr., Caldwell Jas. H. Wright, Caldwell Clyde Evans, Caldwell	H. Morris Bush, Caldwell.
Cedar Grove Twp.	J. Winters, Cedar Grove Geo. Zigler, Cedar Grove Robert W. Owen, Cedar Grove	Mildred Smith, Cedar Grove.
East Orange, City of	E. H. Terrell, East Orange Herbert L. Van Der Beck, East Orange E. M. Terry, East Orange Ira L. Calvert, East Orange Howell G. Williams, East Orange	Harold E. Nooney, East Orange.
Essex Fells Bor.	Horace L. MacBrair, Essex Fells	Edward M. South, Essex Fells.
Glen Ridge Bor.	Frank H. Thompson, Glen Ridge	James S. Brown, Glen Ridge.
Irrington, Town of	Jas. S. T. McDonough, Irrington	Edward A. Poppele, Irrington.
Livingston Twp.	Thos. Cannon, Jr., Livingston Ernest Hoffman, Livingston Pell T. Collings, Jr., Livingston	Percival P. Anderson, Livingston.
Maplewood Twp.	A. E. Weiler, Maplewood	Emory Dare, Jr., Maplewood.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Millburn Twp.	Norman J. Mallett, Millburn)	
	Ralph A. Trowbridge, Millburn)	E. Bernard Ward, Millburn.
	Robert E. Marshall, Millburn)	
Montclair, Town of ...	Irving H. Meyer, Montclair)	A. L. Syrett, Montclair.
Newark, City of	John A. Condon, Newark)	
	Ralph Caprio, Newark)	
	Jack Slavitt, Newark)	Meyer C. Ellenstein, Newark.
	Joseph Esposito, Newark)	
	Vincent P. Torppey, Newark)	
North Caldwell Bor. ...	C. A. Nash, North Caldwell)	Geo. H. Bechtold, North Caldwell.
Nutley, Town of	Henry Conover, Nutley)	Florence M. Eccles, Nutley.
Orange, City of	S. Solky, Orange)	
	Frank Reynolds, Orange)	John Crowe, Orange.
	Royal Alexander, Orange)	
Roseland Bor.	Francis DeCoster, Roseland)	Harry Durland, Roseland.
South Orange Village ...	John F. O'Brien, South Orange)	Sadie M. Scully, South Orange.
Verona Bor.	Eugene E. Sinsheimer, Verona)	
	John W. Cress, Verona)	Frederick R. Wagner, Verona.
	J. F. Bartholomew, Verona)	
West Caldwell Bor.	Chas. A. Nutting, West Caldwell)	
	John Price, West Caldwell)	Henry Sigler, West Caldwell.
	Clifford I. Baldwin, West Caldwell)	
West Orange, Town of ..	O. W. Telfair, West Orange)	
	Louis Lando, West Orange)	George Kocher, West Orange.
	William Kerr, West Orange)	

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Bor.	Eugene Cornell, Clayton)	
	Harry Beck, Clayton)	Bertram Clevenger, Clayton.
	Edson Fitch, Clayton)	
Deptford Twp.	Edward Snyder, Almonesson)	
	Leon Assay, Westville, R. D.)	Chas. H. Benner, Westville, R. D.
	Lincoln Gardner, Woodbury)	
East Greenwich Twp. ...	Burleigh T. Packer, Mickleton)	Edmund Weatherby, Clarksboro.
Elk Twp.	Warren E. Cassady, Mullica Hill)	
	Benj. Wolfbrandt, Glassboro)	Chas. G. Dilks, Glassboro, R. D.
	Raymond Turk, Glassboro)	
Franklin Twp.	James C. Parave, Malaga)	Mrs. Lottie Batchelor, Franklinville.
Glassboro Bor.	Elbert E. Reichardt, Glassboro)	
	Everett S. Buck, Glassboro)	Miss Florence E. Kline, Glassboro.
	Emerson E. Ware, Glassboro)	
Greenwich Twp.	Jacob M. Allen, Gibbstown)	J. Otto Wallace, Gibbstown.
Harrison Twp.	Walter A. Jones, Mullica Hill)	Harold A. Nicol, Bullica Hill.
Logan Twp.	Norwood D. Tull, Bridgeport)	Lester C. Philipp, Bridgeport.
Mantua Twp.	George S. Kier, Sewell, K. D.)	Stanley S. Goodwin, Sewell, R. D.
Monroe Twp.	Walter B. Trout, Williamstown)	Miss Minerva Joseph, Williamstown.
National Park Bor.	Catherine Bradshaw, National Pk.)	
	Frederick J. Yahrling, National Pk.)	John R. Williams, National Park.
	Ralph Simon, National Pk.)	
Newfield Bor.	Omar Richman, Newfield)	
	Willis Buckingham, Newfield)	Marvin L. Craig, Newfield.
	Mulford C. Bishop, Newfield)	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Paulsboro Bor.	Charles Holdstein, Paulsboro) Harry Whitelam, Paulsboro) John A. Vellutato, Paulsboro)	Mrs. Myrtle H. Travaline, Paulsboro.
Pitman Bor.	Ezra T. Hughes, Pitman) Stacy M. Robbins, Pitman) Charles H. Fleck, Pitman)	Walter R. Brill, Pitman.
South Harrison Twp. ...	Elbert Kirby, Mullica Hill)	Edgar A. Skinner, Mullica Hill.
Swedesboro Bor.	Willard Gerner, Swedesboro)	Robert L. Twiss, Swedesboro.
Washington Twp.	(Mrs. Edna H. Shields, Sewell, R. D. 3)	Wesley J. Kandle, Sewell, R. D.
Wenonah Bor.	J. Allen Carey, Wenonah) Wayne M. Ralston, Wenonah) William H. Baum, Wenonah)	James T. Shuster, Wenonah.
West Deptford Twp. ...	(Mrs. Laura M. Heritage, Thorofare)	John Cundy, Westville, R. D.
Westville Bor.	Joseph H. Bailey, Westville)	Marie W. Bendernagle, Westville.
Woodbury City	J. Vaughn Risley, Woodbury) Albert R. Winterstein, Woodbury) Harry Riskie, Woodbury)	Walter C. Wilkins, Jr., Woodbury.
Woodbury Heights Bor...	William M. Lewis, Woodbury Heights) William Rheiner, Woodbury Heights) John E. Dixey, Woodbury Heights)	Claude S. Wiley, Woodbury Heights.
Woolwich Twp.	Thomas P. Lyons, Swedesboro, R.D.)	Wm. M. Horner, Swedesboro, R. D.

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bayonne, City of	Robert O'Connor, Bayonne)	Timothy J. Doolan, Bayonne.
East Newark Bor.	John J. Coogan, East Newark)	Chas. C. Wardell, Jr., East Newark.
Guttenberg, Town of ..	Cyril W. Cade, Guttenberg)	George R. Wagner, Guttenberg.
Harrison, Town of	Edward A. Riordan, Harrison)	Miss Elizabeth Murray, Harrison.
Hoboken, City of	Dominic Spinetto, Hoboken) Guadenzio Fugazzi, Hoboken) Anthony J. Rinaldi, Hoboken)	Stephen E. Mongiello, Hoboken.
Jersey City	Donald Spence, Jersey City)	Michael A. Rochford, Jersey City.
Kearny, Town of	Fred M. Hook, Kearny) Elmer T. Branch, Kearny) Wm. Herrington, Kearny)	Felix S. Jacobson, Kearny.
North Bergen Twp.	Joseph Rubenstein, North Bergen) Fred Ritter, North Bergen)	William J. Purdy, North Bergen.
Secaucus, Town of	George Schaeffer, Secaucus) Alfred Reichlen, Secaucus) Anthony Clisura, Secaucus)	Howard W. Barker, Secaucus.
Union City	William J. Matz, Union City) Robert J. Hillas, Union City) Walter A. O'Connor, Union City)	Wm. F. Meehan, Union City.
Weehawken Twp.	Frank J. Egan, Weehawken) Edward J. Tackella, Weehawken) J. Charles Stearns, Weehawken)	John J. Eagan, Weehawken.
West New York, Town of	Geo. Rosenberg, West New York) John Lill, West New York) William Cowan, West New York)	Wm. J. Boquist, West New York.

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alexandria Twp.	Markey Osmun, Milford, R. D.	Harry B. VanSyckel, Milford, R. D.
Bethlehem Twp.	Wm. A. Diller, Bloomsbury, R. D.	Wm. G. Dervin, West Portal.
Bloomsbury Bor.	George S. Oakes, Bloomsbury	J. DeWitt Melick, Bloomsbury.
Califon Bor.	Orville Renker, Califon	Mildred Neighbor, Califon.
Clinton, Town of	J. Philip Exton, Clinton	Lester W. Oliver, Sr., Clinton.
Clinton Twp.	Alvah H. Haver, Lebanon, R. D.	Walter S. Boeman, Annandale.
Delaware Twp.	Howard Johnson, Sergeantsville	Edward S. Keown, Rosemont.
East Amwell Twp.	William Fiess, Ringoes	Beatrice Aten, Ringoes.
Flemington Bor.	Kenneth J. Yeaton, Flemington	Mrs. Grace H. Moore, Flemington.
Franklin Twp.	Kenneth Mathews, Pittstown, R. D.	Amy S. Stout, Pittstown, R. D.
Frenchtown Bor.	Leon A. Park, Frenchtown	W. Howard Godley, Frenchtown.
Glen Gardner Bor.	John E. DeRemer, Glen Gardner	Edson R. Waters, Glen Gardner.
Hampton Bor.	Walter N. Ames, Hampton	Stewart G. Housel, Hampton.
High Bridge Bor.	Chester Snyder, High Bridge	George Conover, High Bridge.
Holland Twp.	John M. Male, Milford, R. D.	Oscar S. Philkill, Milford, R. D.
Kingwood Twp.	Joseph F. Gessner, Stockton, R. D.	Reuben VanHorn, Stockton, R. D.
Lambertville City	Harold M. Dorrell, Lambertville	Mary E. Sheridan, Lambertville.
Lebanon Bor.	Richard R. Sammis, Lebanon	John A. Conover, Lebanon.
Lebanon Twp.	Isaac J. Hummer, Glen Gardner, R. D. ...	Eugene L. Sharrer, Port Murray, R. D.
Milford Bor.	Harold Pimm, Milford	Chas. F. Mayes, Milford.
Raritan Twp.	Harold B. Everitt, Flemington, R. D.	Wm. H. Wagner, Flemington, R. D.
Readington Twp.	William R. Crate, Whitehouse	Peter G. Dilts, Three Bridges.
Stockton Bor.	Raymond A. Reading, Stockton	Raymond B. Mason, Stockton.
Tewksbury Twp.	Emmett F. LaTourette, Oldwick	Jos. C. Farley, Lebanon, R. D.
Union Twp.	Robert M. Dunn, Hampton, R. D.	Fred Bidewell, Pattenburg.
West Amwell Twp.	W. Alfred Wooden, Lambertville, R. D.	James F. Lambert, Lambertville.

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp.	Elmer F. Eilers, Hightstown, R. D.	Walter C. Black, Hightstown, R. D. 1.
Ewing Twp.	Harry L. Townsend, Ewing Twp. Bldg., Pennington Road, Trenton	John Elder, 1872 Pennington Road, Trenton, N. J., R. D. 55.
	William Walter, Trenton	
	Arthur Martens, Trenton	
Hamilton Twp.	Frank J. Unger, Hamilton Twp. Municipal Bldg., Trenton	Harold A. Sutterley, Hamilton Twp. Municipal Bldg., Trenton.
Hightstown Bor.	John B. Dorrance, Hightstown	Edith V. Erving, Hightstown.
Hopewell Bor.	Samuel K. Hunt, Hopewell	J. Howard Dilts, Hopewell.
Hopewell Twp.	Carlton E. Force, Titusville, R. D.	M. Stanley Harbourt, Titusville, R. D.
Lawrence Twp.	D. Stuart Gordon, Lawrence Road, Trenton ..	Wm. F. Tilton, Lawrenceville.
Pennington Bor.	Frank Zavitkovsky, Pennington	Clarence J. Carman, Jr., 418 Burd St., Pennington.
Princeton Bor.	Harry B. Warren, Princeton	Wilbur F. Kerr, 103 Jefferson Road, Princeton.
Princeton Twp.	Geo. C. Knaefler, Princeton	Wm. J. Geddes, 105 Jefferson Road, Princeton.
Trenton, City of	Roland C. Billingham, Trenton	
	E. Rowland Major, Trenton	George I. Tilton, Trenton.
	Warren H. Vandegrift, Trenton	
Washington Twp.	John J. Scheidler, Robbinsville	H. LeRoy Tindall, Windsor.
West Windsor Twp.	Eden V. West, Princeton, R. D. 3	H. Herbert Mather, Dutch Neck.

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Bor.	William Greenwald, Carteret	Alexander Comba, Carteret.
Cranbury Twp.	Wayne Stahl, Cranbury	
	John Barlow, Cranbury	Ralph Danser, Cranbury.
	Warren H. Petty, Cranbury	
Dunellen Bor.	Chas. J. Fitzgerald, Dunellen	Harry R. Cooke, Dunellen.
East Brunswick Twp. ...	Chas. M. Auer, New Brunswick, R. D. 1 ...	Andrew J. Mallegol, Box 56, Milltown.
Helmetta Bor.	Walter J. Slezak, Helmetta	E. Z. Stopinski, Helmetta.
Highland Park Bor.	Harold R. Fick, Highland Park	
	John A. Troisi, Highland Park	Benj. J. Gebhardt, Highland Park.
	Hyman Katz, Highland Park	
Jamesburg Bor.	James Beckuey, Jamesburg	Malcolm S. Kirkpatrick, Jamesburg.
Madison Twp.	Robert Higgins, Matawan, R. D. 1	Wm. Oertel, Old Bridge, R. D.
Metuchen Bor.	R. C. Miller, Metuchen	
	Fred W. Bates, Metuchen	Harold J. Meyers, Metuchen.
	Eric Schuster, Metuchen	
Middlesex Bor.	Harvey D. Whitlock, Bound Brook	Harvey S. Castner, Bound Brook, R.D. 1.
Milltown Bor.	John H. Lins, Milltown	Jack W. Dorn, Milltown.
Monroe Twp.	Michael A. Furey, Spotswood	Ernest Reid, Jamesburg, R. D.
New Brunswick City	Samuel G. Cohen, New Brunswick	
	Walter F. Sheehan, New Brunswick	Henrietta G. McLaughlin, New Brunswick
	Salvatore Chibbaro, New Brunswick	
North Brunswick Twp. ...	Isaac V. Williamson, New Brunswick, R. D. 4	Geo. W. Davis, New Brunswick, R.D. 4
Perth Amboy City	Sol R. Kelsey, Perth Amboy	
	Edw. Wierzbicki, Perth Amboy	Robt. H. Boyars, Perth Amboy.
	Patrick Kehoe, Perth Amboy	
Piscataway Twp.	Theodore Pace, New Brunswick, R. D. 2 ...	Lloyd W. Lotz, New Market.
	Edgar Burton, New Market	
Plainsboro Twp.	J. Russell Britton, Plainsboro	Mrs. Helen K. Pendyke, Plainsboro.
Raritan Twp.	James D. Stephen, Fords	James Kirkpatrick, Box 14, Nixon.
	Stewart Robertson, Stelton	
Sayreville Bor.	Philip McCutcheon, Sayreville	Joseph J. Weber, Sayreville.
South Amboy City	John J. Sharo, South Amboy	
	Raymond Fleming, South Amboy	Francis H. Gordon, South Amboy.
	Wm. Clara Cornors, South Amboy	
South Brunswick Twp. ...	Henry Renk, Monmouth Junction	John J. Schuh, Deans.
South Plainfield Bor. ...	Geo. Loupakakis, South Plainfield	John A. Bori, South Plainfield.
South River Bor.	Chas. A. Eberwein, South River	
	Adam Komorowski, South River	Henry O. Schlegel, South River.
	Theodore Sivess, South River	
Spotswood Bor.	Charles DeVoe, Spotswood	Kenneth Berry, Spotswood.
Woodbridge Twp.	David Gerity, Woodbridge	
	John Samons, Port Reading	Michael J. Trainer, Woodbridge.
	Wm. Zeigenbalg, Iselin	

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Bor.	B. H. Morris, Allenhurst	B. H. Morris, Allenhurst.
Allentown Bor.	John W. Havens, Allentown	Donald W. Peppler, Allentown.
Asbury Park City	Donovan J. Mancini, Asbury Park	Harvey P. Hervert, Asbury Park.
Atlantic Twp.	Jos. Crine, Freehold, R. D. 1	Walter D. Fields, Colts Neck.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Atlantic Highlands Bor.	John S. Fliteroft, Atlantic Highlands	Stanley F. Sculthorp, Atlantic Highlands.
Avon-by-the-Sea Bor.	Robert M. Holmes, Avon-by-the-Sea J. Gerard Carton, Avon-by-the-Sea Harold B. Snyder, Avon-by-the-Sea	Norma B. Ommundsen, Avon-by-the-Sea.
Belmar Bor.	John Ferruggiario, Belmar	Mrs. Emily J. Knox, Belmar.
Bradley Beach Bor.	Eugene B. Lowenstein, Bradley Beach Albert Kirns, Bradley Beach John Rogers, Bradley Beach	Muriel Adams, Bradley Beach.
Brielle Bor.	Myron C. Pearce, Brielle	Howard N. Folk, Brielle.
Deal Bor.	Benjamin Lissner, Jr., Deal	B. C. Fisler, Deal.
Eatontown Bor.	Clifford Cadman, Eatontown Edmond D. Wolcott, Eatontown Leon B. Smock, Sr., Eatontown	Albert C. Wolcott, Eatontown.
Englishtown Bor.	Albert W. Dey, Englishtown	R. B. Vanderhoef, Sr., Englishtown.
Fair Haven Bor.	W. Raymond Van Horn, Fair Haven	George W. Curchin, Fair Haven.
Farmingdale Bor.	Walter H. Grove, Farmingdale	Viola C. Russell, Farmingdale.
Freehold Bor.	Alvord B. Palmer, Freehold	Myron M. VanDerveer, Freehold.
Freehold Twp.	Walter W. Lott, Freehold, R. D. 3	C. Arthur Burke, Freehold, R. D. 2.
Highlands Bor.	Rudolph Bravand, Highlands Michael S. Mendes, Highlands Joseph White, Highlands	John F. Adair, Highlands.
Holmdel Twp.	John H. Mount, Holmdel	Frances Stilwell, Keyport, R. D. 1.
Howell Twp.	Walter S. VanSchoick, R.D. 1, Farmingdale.	Horace P. Cook, R. D. 1, Farmingdale.
Interlaken Bor.	Neal A. Tompkins, Interlaken	Neal A. Tomkins, Interlaken.
Keansburg Bor.	Harold F. Martin, Keansburg	Ralph O. Williams, Keansburg.
Keyport Bor.	Everett S. Poling, Keyport	George Birch, Jr., Keyport.
Little Silver Bor.	Fred L. Ayers, Little Silver	Clark P. Kemp, Little Silver.
Long Branch City	B. Drummond Woolley, Long Branch	Walton Sherman, Long Branch.
Manalapan Twp.	J. Arthur Craig, Freehold, R. D. 1	Martin R. VanSicien, Freehold, R. D. 3.
Manasquan Bor.	A. D. Voorhees, Manasquan Theodore C. Miller, Manasquan E. V. Green, Manasquan	Jos. H. Williams, Manasquan.
Marlboro Twp.	Howard J. Preston, Marlboro	Harry G. Mages, Marlboro.
Matawan Bor.	William G. Bedle, Matawan	Koert C. Wyckoff, Matawan.
Matawan Twp.	John B. Kenner, Cliffwood	Charles J. Kelly, Matawan.
Middletown Twp.	Wm. C. Johnson, Keansburg	Earl K. Eastmond, Middletown.
Millstone Twp.	Francis B. Lamb, Englishtown, R. D. 2	David L. Baird, Star Route, Freehold.
Monmouth Beach Bor.	Wm. F. Cathart, Monmouth Beach	Clarence B. Cook, Monmouth Beach.
Neptune Twp.	Alvin E. Bills, Ocean Grove	Harold A. Smith, Neptune.
Neptune City Bor.	Edward Hazler, Neptune City	Harold J. Rowland, Neptune City.
New Shrewsbury Bor.	Leon M. Shafto, Farmingdale, R. D.	Ruth B. Crawford, Eatontown.
Ocean Twp.	John H. Moor, Jr., West Allenhurst	James A. Erickson, Oakhurst.
Oceanport Bor.	Walter J. Egan, Portaupeck B. J. Scarsi, Oceanport Byron G. Briggs, Oceanport	Geo. C. D. Hurley, Oceanport.
Raritan Twp.	Thos. P. Brennan, Keyport, R. D.	Harry P. Seaman, W. Keansburg.
Red Bank Bor.	George W. Bray, Red Bank	Mrs. Julia M. Keough, Red Bank.
Roosevelt Bor.	Leroy Levine, Roosevelt	Ann Halpern, Roosevelt.
Rumson Bor.	Neil W. Chichester, Rumson	Mary M. O'Rourke, Rumson.
Sea Bright Bor.	Arthur O. Axelsen, Sea Bright	Edmund W. Cline, Sea Bright.
Sea Girt Bor.	Munroe C. Hawes, Sea Girt Paul B. Newman, Sea Girt Merle Simpson, Sea Girt	G. Ward Brash, Sea Girt.
Shrewsbury Bor.	Kenneth L. Walker, Shrewsbury	Mrs. Ortrude C. VanVliet, Box 26, Shrewsbury.
Shrewsbury Twp.	Clifford J. Bermann, Eatontown	G. Helena Newman, Eatontown, R. D.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
South Belmar Bor.	Mrs. Anna R. Shaffer, Belmar	Mrs. Belle Woolley, Belmar.
Spring Lake Bor.	Benj. Y. Patterson, Spring Lake	Marvin Megill, Spring Lake.
Spring Lake Heights Bor.	Walter T. Pearce, Spring Lake Heights ...	Mrs. Sadie M. Underhill, Spring Lake Heights.
Union Beach Bor.	George R. Ross, Union Beach	Mrs. Mary A. Rosine, Union Beach.
Upper Freehold Twp. ...	John C. Field, Allentown	Charles I. Smith, Allentown.
Wall Twp.	John E. Cherel, Belmar, R. D. 1	Elizabeth M. Allen, Box 1, Allenwood.
West Long Branch Bor. ...	Wm. I. Morgan, West Long Branch	
	Harry W. Clerk, West Long Branch	James Atcheson, West Long Branch.
	Albert J. Frey, West Long Branch	

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Boonton, Town of	Samuel G. Harris, Boonton	
	Albert P. Smith, Boonton	Thomas E. Hopkins, Boonton.
	E. J. Hobbins, Boonton	
Boonton Twp.	James Cross, Boonton, R. D. 1	Arthur Estler, Boonton, R. D. 2.
Butler Bor.	Eugene Smith, Butler	Roy Meade, Butler.
Chatham Bor.	G. Kimball Coleman, Chatham	
	Milton B. Schwarz, Chatham	John H. Mowen, Chatham.
	Edward Wilson, Chatham	
Chatham Twp.	A. H. Koldeway, Chatham, R. D. 1	William R. Nicolai, Madison.
Chester Bor.	Charles Rinehart, Chester	Dr. Hugh R. Fry, Chester.
Chester Twp.	Ralph Robinson, Chester	Richard Shotwell, Chester.
Denville Twp.	Robert F. Jenkins, Jr., Denville	J. Elmer Vanderhoof, Denville.
Dover, Town of	Raymond O. Berg, Dover	Earl C. Nelson, Dover.
East Hanover Twp.	Charles Hicks, Hanover Heights	
	E. D. O'Neil, Hanover	Raymond W. Ellor, Hanover.
	Geo. E. Stoll, Hanover	
Florham Park Bor.	John Slate, Florham Park	
	Thos. N. Vultee, Florham Park	William G. Dixon, Florham Park.
	James E. Downs, Florham Park	
Hanover Twp.	Joseph Bellush, Whippany	
	William H. Knauss, Whippany	Fred P. Griffith, Whippany.
	Jas. J. Burns, Whippany	
Harding Twp.	Earle Cutler, New Vernon	Herbert M. Ballentyne, New Vernon.
Jefferson Twp.	Frank R. Carter, Lake Hopatcong	Mrs. E. S. Robinson, Lake Hopatcong.
Kinnelon Bor.	John L. Ricker, Sr., Butler, R.D.	
	Edw. Mack, R. D., Butler	Cornelius H. Banta, Butler.
	Rev. Howard R. Olson, Butler, R. D.	
Lincoln Park Bor.	Jos. R. Hoyt, Lincoln Park	Arthur Brown, Lincoln Park.
Madison Bor.	W. Kelton Evans, Madison	
	Hubert Chesman, Madison	J. Lovel Paulmier, Madison.
	B. D. Philhower, Madison	
Mendham Bor.	Vernon Garrabrant, Mendham	Mrs. Eliz. Emmons, Mendham.
Mendham Twp.	Thor. B. Gustofson, Brookside	W. L. Martin, Brookside.
Mine Hill Twp.	Henry Wiggins, Dover	H. H. Opdyke, Dover, Box 532.
Montville Twp.	Albert R. Van Riper, Montville	Reta VanDyne, Montville.
Morris Twp.	Alex Laurie, Morris Plains	
	Chas. E. Wickliffe, Jr., Morristown	Elmer H. Saunders, Morristown.
	Walter A. Conley, Morristown	
Morris Plains Bor.	A. A. VanBlarcom, Morris Plains	
	J. C. Bartton, Morris Plains	Carlton A. Dobbins, Morris Plains.
	A. M. Anderson, Morris Plains	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Morristown, Town of ...	Clifford Veadar, Morristown)	
	Oscar B. Smith, Morristown)	Margaret L. O'Brien, Morristown.
	Campbell Voorhees, Morristown)	
Mountain Lakes Bor. ...	Arthur W. Hay, Mountain Lakes)	Leo T. Powell, Mountain Lakes.
Mt. Arlington Bor.	Walter Apostolik, Mt. Arlington)	Laura D. Speaker, Mt. Arlington.
Mt. Olive Twp.	Chas. Hohorst, Budd Lake)	
	Nelson Walters, Flanders)	Mary A. Hopler, Flanders.
	Elmer Lozier, Stanhope)	
Netcong Bor.	John J. Kenneally, Netcong)	Louis M. Huyler, Netcong.
Parsippany-Troy Hills	John G. Doherty, R.D. 1, Parsippany,	
Twp.	Box 482)	
	Philip Parker, Pine Brook)	Harold W. Bates, Morris Plains, R. D.
	John B. Kroll, Troy Hills)	
Passaic Twp.	J. R. W. Clymer, Millington)	
	John Castle, Sr., Gillette)	Edward H. Osborne, Stirling.
	Geo. Harmon, Sr., Stirling)	
Pequannock Twp.	Andrew K. Tilley, Pompton Plains)	
	Peter Kamm, Pequannock)	Jennie R. Mandville, Pompton Plains.
	David Ramsey, Pequannock)	
Randolph Twp.	Herman Herklotz, Dover, R. D. 2)	David Nordberg, Dover, R. D.
Riverdale Bor.	(Mrs.) Chipp W. Glover, Riverdale)	
	Dewitt Newbury, Riverdale)	Mary D. McCauley, Riverdale.
	Theodore J. Adams, Riverdale)	
Rockaway Bor.	John Burnside, Rockaway)	Russell S. Carlyon, Rockaway.
Rockaway Twp.	Peter Kepler, Dover)	
	Frank Caruso, Rockaway)	Mary L. Hocking, Wharton, R. D. 1.
	(Mrs.) Pearl C. Bergdal, Rockaway, R.D. 1 ..)	
Roxbury Twp.	A. Hulse Mooney, Flanders, R. D.)	Cook Conkling, 2d, Flanders, R. D.
Washington Twp.	Henry Roehrich, Hackettstown)	Robert Spencer, Long Valley.
Wharton Bor.	Wm. Sheehan, Wharton)	
	Stephen B. Pedrick, Wharton)	Margaret B. Chabot, Wharton.
	Michael J. Gillen, Wharton)	

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Bor. ...	Nelson B. Kauffman, Barnegat Light)	Mrs. Minnie D. Kelly, Barnegat Light.
	Darrell Montgomery, Barnegat Light)	
Bay Head Bor.	Harold N. Parker, Sec., Bay Head)	
	Wm. Gifford, Bay Head)	Julius Foster, Jr., Bay Head.
	Robt. L. Johnson, Bay Head)	
Beach Haven Bor.	Chas. Yocum, Beach Haven)	Chas. Yocum, Beach Haven.
Beachwood Bor.	Wm. C. Cassidy, Beachwood)	
	Alfred B. Bonnell, Beachwood)	John S. Anderson, Beachwood.
	Clarence Coryell, Beachwood)	
Berkley Twp.	Clinton A. Worth, Bayville)	William Siddons, Bayville.
Brick Twp.	Theron Johnson, Osbornville)	Gustave J. Kieser, Laurelton.
Dover Twp.	Gordon T. Howes, Toms River)	
	C. Budd Wilsey, Toms River)	Carl Heagey, Toms River.
	Elliott C. Terhune, Toms River)	
Eagleswood Twp.	Milton E. Salmons, West Creek)	Watson Pharo, West Creek.
Harvey Cedars Bor. ...	T. Carlyle Stephen, Harvey Cedars)	Stuart W. Gurney, Harvey Cedars.
Island Beach Bor.	Leonard Mitchell, Seaside Park)	Mrs. Augusta H. Freeman, Seaside Park.
Island Heights Bor.	James H. Bogert, Island Heights)	David V. Goodman, Island Heights.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Jackson Twp.	Ralph G. White, Lakewood, R. D. 3	Jos. J. Clayton, Lakewood, R. D. 3.
Lacey Twp.	Chas. Schoneman, Forked River)	
	Leopold Gille, Forked River)	Mrs. Maude W. Updike, Forked River.
	Henry W. Rhoads, Lanoka Harbor)	
Lakehurst Bor.	Dorothy K. McDermott, Lakehurst	Lloyd C. Lillie, Lakehurst.
Lakewood Twp.	Arthur Camovito, Sec., Lakewood)	
	H. Ely Havens, Lakewood)	Amory J. Parmentier, Lakewood.
	Dr. Luke Johnson, Lakewood)	
Lavallette Bor.	Chas. Garibaldi, Jr., Sec., Lavallette)	
	J. Carleton Esty, Lavallette)	Lottie I. Pelser, Lavallette.
	Geo. W. Johnson, Lavallette)	
Little Egg Harbor Twp.	Jas H. Mott, Sec., Tuckerton)	Mrs. Cynthia Jameson, Parkertown.
	J. Harvey Parker, Parkertown)	
Long Beach Twp.	J. Carroll Laughlin, Brant Beach	Robt. E. Fritsch, Brant Beach.
Manchester Twp.	Paul Reynolds, Whiting	Mrs. Emma E. Cameron, Whiting.
Mantoloking Bor.	L. P. Carmer, Sec., 19 Scotland Road, Elizabeth, N. J.)	Theodore McCundy Marsh, 744 Broad St., Austin P. Montgomery, Mantoloking)
	Stephen Waterbury, Mantoloking)	Newark, N. J.
Ocean Twp.	Lloyd S. Camburn, Sec., Waretown)	
	Clarence Eayre, Waretown)	F. William Wick, Waretown.
	Oscar Couch, Waretown)	
Ocean Gate Bor.	Edward J. Davies, Ocean Gate	C. Frank Bertsch, Ocean Gate.
Pine Beach Bor.	Robt. J. Anderson, Pine Beach	Benj. H. Mabie, Pine Beach.
Plumsted Twp.	Theodore Robbins, New Egypt	C. Ferdinand Van Horn, New Egypt.
Pt. Pleasant Bor.	James Reid, Sec., Pt. Pleasant)	
	Wm. I. Curran, Pt. Pleasant)	Raymond S. Hibbs, Pt. Pleasant.
	Elmer White, Pt. Pleasant)	
Pt. Pleasant Beach Bor.	Reed F. Gager, Sec., Pt. Pleasant Beach ..)	
	Z. P. Van Note, Pt. Pleasant Beach)	Robt. L. Wack, Pt. Pleasant Beach.
	Harry C. Shoemaker, Pt. Pleasant Beach ...)	
Seaside Heights Bor. ...	Robt. F. Cummings, Seaside Heights	August G. Speier, Seaside Heights.
Seaside Park Bor.	H. E. L. Schoenhut, Sec., Seaside Park ...)	
	Harold G. Gorman, Seaside Park)	Wilmer Haag, Seaside Park.
	William Van Syckle, Seaside Park)	
Ship Bottom Bor.	LeRoy Blair, Sec., Ship Bottom	Anna L. Wark, Ship Bottom.
S. Toms River Bor. ...	Arthur Cornelius, Sr., Toms River	Roy H. Tilton, Toms River.
Stafford Twp.	Chas. A. Sprague, Manahawkin	J. Norman Corliss, Manahawkin.
Surf City Bor.	*Thos. Callahan, Sec., Surf City)	
	Henry C. Klose, Surf City)	J. W. Snyder, Surf City.
	Chas. Chapman, Surf City)	
Tuckerton Bor.	Harold Gaskill, Sec., Tuckerton)	
	Joseph McConomy, Tuckerton)	Mrs. Thelma Seaman, Tuckerton.
	Ira Mathis, Tuckerton)	
Union Twp.	J. V. Lewis, Sr., Sec., Barnegat	
	John I. Birdsall, Barnegat)	Miss Emma F. Reeves, Barnegat.
	Nathan P. Cranmer, Barnegat)	

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomingtondale Bor.	Lawrence Bennett, Bloomingtondale John E. Vreeland, Bloomingtondale Raymond Earl, Bloomingtondale	Mrs. Grace DeLazier, Bloomingtondale.
Clifton, City of	Harold Van Orden, Clifton Wm. J. Fitzpatrick, Clifton	Frank F. Staudt, Clifton.
Haledon Bor.	Wm. Buschmann, Jr., Haledon	Joseph Garbaccio, Haledon.
Hawthorne Bor.	Wm. H. Flycd, Hawthorne John H. Van Hassel, Hawthorne Peter Calcia, Hawthorne	Theodore Barker, Hawthorne.
Little Falls Twp.	Harold S. Poulson, Little Falls John E. Cocker, Little Falls Robert Cross, Little Falls	Philip Stainton, Little Falls.
North Haledon Bor. ...	Ernest J. Appel, Paterson, R. D. 3	Geo. Frankovitz, Paterson, R. D. 3.
Passaic, City of	Edward J. Levendusky, Passaic Theodore W. Bednarz, Passaic Morris Mandl, Passaic Irving Levine, Passaic Benjamin Kwiatkowski, Passaic	Stanley Gwodz, Passaic.
Paterson, City of	William C. Leach, Paterson Noah Krieger, Paterson Govert Breen, Paterson Alphonsus J. Kane, Paterson Edward F. Furrey, Paterson	Anthony J. Grossi, Paterson.
Pompton Lakes Bor. ...	Wm. H. Edwards, Pompton Lakes Oliver K. Lockwood, Pompton Lakes Frederick B. Pridmore, Pompton Lakes	W. Harry Young, Pompton Lakes.
Prospect Park Bor.	Richard Acker, Prospect Park	Richard De See, Prospect Park.
Ringwood Bor.	Ralph V. Colfax, Wanaque, R. D.	Edwin M. Tresize, Ringwood.
Totowa Bor.	Wm. R. Gibbons, Totowa	Wilbur Hawthorne, Totowa.
Wanaque Bor.	John G. Rhinesmith, Midvale	Mrs. Margaret Cisco, Box 1, Wanaque.
Wayne Twp.	Abraham N. Ryerson, Wayne	Chas. O. Roat, Paterson, R. D. 1.
West Milford Twp.	Leslie D. Freeland, West Milford	Harry Michaelfelder, West Milford.
West Paterson Bor.	Baltus Zwerver, West Paterson Thomas Little, West Paterson Gerald M. Fitzpatrick, West Paterson	Chas. E. Ulrich, West Paterson.

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp.	Wm. S. Joyce, Bridgeton, R. D.	Jesse B. Mowers, Alloway.
Elmer Bor.	Eugene W. Bostwick, Elmer	Earl W. Buzby, Elmer.
Elsinboro Twp.	Owen C. Ogbin, Salem, R. D.	Chas. P. Farnkopf, Salem, R. D. 3.
Lower Alloway Creek Twp.	James Wood, Canton	Mervin H. Horner, Salem, R.D.
Lower Penns Neck Twp. ...	W. Ward Weatherby, Penns Grove, R. D. ..	Charles T. White, Pennsville.
Mannington Twp.	David F. Grier, Salem, R. D.	Russell B. Harris, Salem, R. D.
Oldmans Twp.	Alvin S. Nipe, Pedricktown	Melvin Sparks, Pedricktown.
Penns Grove Bor.	Arthur S. Smith, Penns Grove	David P. Featherer, Penns Grove.
Pilesgrove Twp.	Henry Jarman, Woodstown, R. D.	Alice K. DuBois, Woodstown, R. D.
Pittsgrove Twp.	Arthur P. Schalick, Centerton	Everett M. Hitchner, Elmer.
Quinton Twp.	Henry J. Mickel, Bridgeton, R.D.	Paul C. Harris, Quinton.
Salem, City of	Wilbur D. Brandriff, Salem Edward C. Wilson, Salem Thomas M. Hall, Salem	Arthur S. Taylor, Salem.
Upper Penns Neck Twp. ...	Wm. T. Drennen, Carney's Point	Mrs. Herman A. Day, Carney's Point.
Upper Pittsgrove Twp. ...	Otis Elwell, Elmer, R. D.	Clifford Dare, Daretown.
Woodstown Bor.	Howard M. Flitcraft, Woodstown	Howard K. Urion, Woodstown.

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bedminster Twp.	Howard G. Appar, Bedminster	Vernon Hoffman, Pottersville.
Bernards Twp.	Robert W. Gutleber, Basking Ridge	Scott F. Turner, Basking Ridge.
Bernardsville Bor.	Samuel J. Conklin, Bernardsville	Michael A. Dubus, Bernardsville.
Bound Brook Bor.	George H. Dorn, Bound Brook	John P. Koehler, Bound Brook.
Branchburg Bor.	Chas. Blaufuss, North Branch Station	J. J. Higgins, North Branch.
Bridgewater Twp.	John Papen, Somerville, R. D. 2	James J. Cunningham, Raritan.
Far Hills Bor.	Chas. A. Layton, Far Hills	Miss Verna M. Todd, Far Hills.
Franklin Twp.	Stephen C. Reid, Middlebush	Mrs. Alice J. Hageman, Middlebush.
Green Brook Twp.	Nestor M. Bertotto, R. D. 2, Bound Brook	Mrs. Emily M. Meyer, R. D. 2, Bound Brook.
Hillsborough Twp.	Chas. V. N. Davis, R. D. 1, Somerville	Clement C. Clawson, Flagtown.
Manville Bor.	Michael L. Malinowski, Manville	
	Ralps Marsicano, Manville	Alexander P. Peltack, Manville.
	Chester Koncayk, Manville	
Millstone Bor.	Miss Mabel Erdley, Millstone	Sarah H. Holden, Millstone.
Montgomery Twp.	J. Lester Drake, Skillman	Sidney I. DeHart, Belle Mead, R. D.
North Plainfield Bor. ..	Frank E. MacDonald, North Plainfield	Robert H. Pasch, Plainfield.
Peapack and Gladstone Bor.	Anzie B. Hoffman, Gladstone	Edward McKinstry, Gladstone.
Raritan Bor.	Mrs. Margaret Killiger, Raritan	Vincent Manetti, Raritan.
Rocky Hill Bor.	George W. Mason, Rocky Hill	Reba T. Parsons, Rocky Hill.
Somerville Bor.	John M. Conover, Somerville	Harold Gernert, Somerville.
South Bound Brook Bor. .	Amasa A. Storr, South Bound Brook	Edw. J. McLaughlin, South Bound Brook.
Warren Twp.	Geo. Sweazy, Plainfield, R. D. 3	Mrs. Elsie Steffens, Plainfield, R. D. 2.
Watchung Bor.	Daniel J. McColley, Plainfield, R. D. 2	W. C. Craft, Plainfield, R. D. 1

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Bor.	D. L. Horton, Jr., Andover	Mrs. Sadie L. Springer, Andover.
Andover Twp.	Mrs. Mina R. Scott, Newton, R. D. 1	Mrs. Mida L. Smith, Lafayette.
Branchville Bor.	Roy Ellett, Branchville	William Hanna, Branchville.
Byram Twp.	Ernest McKickle, Waterloo Rd., Stanhope ..	John H. Engelhardt, Andover, R. D.
Frankford Twp.	Frank I. Sharp, Branchville, R. D.	Lester J. Garriss, Branchville, R. D.
Franklin Bor.	Stephen J. Novak, Franklin	Harry E. Watt, Franklin.
Fredon Twp.	Arthur C. Thompson, Newton, R. D. 2	Alfred M. Snook, Newton, R. D. 1.
Green Twp.	Ralph Shotwell, Greendell	Edward W. Smith, Andover, R. D. 2.
Hamburg Bor.	Mrs. Grant Edsall, Hamburg	Vernon R. Cole, Hamburg.
Hampton Twp.	Anthony Donadio, Newton, R. D. 3	Paul V. Cummins, Newton, R. D. 3.
Hardyston Twp.	Kenneth Henderson, Stockholm	Frank L. Dixon, Hamburg, R. D.
Hopatcong Bor.	James Dixon, Hopatcong	
	Charles Veigel, Hopatcong	Miss Ida Stone, Hopatcong.
	Wilfred Larivel, Hopatcong	
Lafayette Twp.	Floyd Burd, Lafayette	C. Martin Little, Lafayette.
Montague Twp.	Zerah D. Westbrook, Port Jervis, N. Y., R. D. 1	Mrs. Dorothy B. Reinhardt, Port Jervis, N. Y., R. D. 1.
Newton, Town of	Fred C. Smith, Newton	Mrs. Florence A. Grover, Newton.
Ogdensburg Bor.	Mrs. Anna Carpenter, Ogdensburg	Jos. P. Fitzgibbons, Ogdensburg.
Sandyston Twp.	Eldon Ayers, Layton	Clyde Stoll, Branchville, R. D.
Sparta Twp.	Richard C. Hixon, Sparta	Herbert C. Dodge, Sparta.
Stanhope Bor.	Fred A. Shay, Stanhope	Daniel Dietz, Stanhope.
Stillwater Twp.	Chas. B. VanStone, Newton, R. D. 2	Robert H. Dalling, Stillwater.
Sussex Bor.	Benjamin Williams, Sussex	James O. Sutton, Sussex.
Vernon Twp.	Miles Masker, Vernon	Samuel B. Edsall, Sussex, R. D. 2.
Walpack Twp.	Paul E. Darrone, Walpack	Mrs. Dolores Rosenkrans, Flatbrookville.
Wantage Twp.	Raymond V. Ayers, Sussex, R. D. 3	Lewis B. Dunn, Sussex.

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clark Twp.	Thomas Nolan, Rahway, R. D. 1	Jacob Kopp, Rahway, R. D. 1.
Cranford Twp.	Fred J. Deller, Cranford	Albert B. Caldwell, Cranford.
Elizabeth, City of	John G. Lloyd, Elizabeth	
	Wm. J. McGann, Elizabeth	
	Edwin E. Ross, Elizabeth	
	Jos. J. Gorczyca, Elizabeth	
	A. J. Foti, Jr., Elizabeth	
	M. J. Cantwell, Elizabeth	Patrick McGann, Elizabeth.
	N. C. Abitanto, Elizabeth	
	Harry A. Kennedy, Elizabeth	
	Raymond L. Brown, Elizabeth	
	R. J. McNair, Elizabeth	
	G. Stephen Lu Brew, Elizabeth	
	M. J. Battersby, Elizabeth	
	Chas. E. Loeser, Elizabeth	
Fanwood Bor.	George R. Draper, Fanwood	Albert I. Nichols, Fanwood.
Garwood Bor.	Albert H. Miller, Garwood	
	Jos. E. Humenick, Garwood	John F. Richardson, Garwood.
	Fred L. Cowell, Garwood	
Hillside Hwp.	David H. Doremus, Hillside	
	Oden F. Libbey, Hillside	Frank A. Ninesling, Hillside.
	Kenneth M. Ross, Hillside	
Kenilworth Bor.	J. Coscione, Kenilworth	
	J. Graff, Kenilworth	Erwin G. Anderson, Kenilworth.
	Harry Lundin, Kenilworth	
Linden, City of	Stephen H. Martis, Linden	
	Walter A. Gerhardt, Linden	John J. Fitzpatrick, Linden.
	Joseph J. Wolff, Linden	
Mountainside Bor.	W. W. Young, Jr., Mountainside	
	Fred Rumpf, Mountainside	Elmer A. Hoffarth, Westfield.
	David Riker, Mountainside	
New Providence Bor. ...	Edwin M. Dotten, New Providence	
	G. Russell Vanderhoof, New Providence	Edward G. Miller, New Providence.
	Alfred Nason, New Providence	
New Providence Twp. ...	Frank J. Jaeckel, Berkeley Heights, R. D. ..	Mrs. Olga Curtis, Berkeley Heights.
Plainfield, City of	Wm. G. McDowell, Plainfield	John W. Regan, Plainfield.
Rahway, City of	Howard Madden, Rahway	J. Francis Fox, Rahway.
Roselle Bor.	Melvin E. Levers, Roselle	Edward C. Moffitt, Roselle.
Roselle Park Bor.	James M. Ahle, Roselle Park	John Naffke, Roselle Park.
Scotch Plains Twp.	William Ward, Scotch Plains	
	Frank Venes, Scotch Plains	Joseph Albert, Scotch Plains.
	Roger Crilly, Scotch Plains	
Springfield Twp.	W. W. Layng, Springfield	
	Francis F. Cardinal, Springfield	Charles H. Huff, Springfield.
	Louis F. McCartney, Springfield	
Summit, City of	Alan A. Pott, Summit	
	C. Munkittrick, Summit	Cameron Munkittrick, Summit.
	H. G. Fuchs, Summit	
Union Twp.	Charles Sommer, Union	
	Fred A. Biertuempfel, Union	Fred J. Asmus, Union.
	Fred Rine, Union	
Westfield, Town of	Henry L. Johnson, Westfield	Bert L. Roeber, Westfield.
	Charles W. Preston, Westfield	
Winfield Twp.	Harold Pierson, Winfield	Nathan Peltzer, Winfield.

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	B. B. Lawrence, Allamuchy	Grace Stang, Allamuchy.
Alpha Bor.	John Lampert, Alpha	Neno Pierfy, Alpha.
Belvidere, Town of	Carl R. Widenor, Belvidere	Douglas W. Allen, Belvidere.
Blairstown Twp.	Floyd A. Read, Blairstown	Harold R. Bertholf, Blairstown.
Franklin Twp.	Wilbur E. Oberly, Asbury, R. D.	Albert R. Unangst, Stewartsville, R.D. 1.
Frelinghuysen Twp.	Albert G. Vough, Johnsonburg, N. J.	John M. Jones, Blairstown, R. D.
Greenwich Twp.	Frank Stone, Stewartsville	Marian F. Frey, Stewartsville.
Hackettstown, Town ...	Lewis B. Hayward, Hackettstown	Howard Klotz, Hackettstown.
Hardwick Twp.	Lewis A. Mott, Blairstown, R. D.	Raymond Main, Stillwater.
Harmony Twp.	Floyd J. Beers, Phillipsburg, R. D.	Dewitt P. Buchman, Phillipsburg, R.D. 2.
Hope Twp.	Charles R. Westbrook, Hope	Augustus Leida, Hope.
Independence Twp.	John N. Balmoos, Vienna	Earl S. Harris, Vienna.
Knowlton Twp.	Chas. Albertson, Delaware, R. D.	Floyd Hiles, Blairstown.
Liberty Twp.	Frank Gruver, Great Meadows, R. D.	Otto Peterson, Great Meadows, R. D.
Lopatcong Twp.	Richard R. Hamlen, Phillipsburg, R. D. ...	Herman L. Beers, Phillipsburg.
Mansfield Twp.	Edw. W. Salter, Hackettstown, R. D.	Mrs. Kathryn MacMurray, Port Murray.
Oxford Twp.	Richard J. Collins, Oxford	Olive Kinney, Oxford.
Pahaquarry Twp.	Ernest Olschewsky, Columbia, R. D.	Mrs. Sadie VanCampen, Columbia.
Phillipsburg, Town of ..	Edward T. Feeley, Phillipsburg	John A. Reinhold, Phillipsburg.
Pohatcong Twp.	Harry E. Boyer, Phillipsburg	Joseph Huff, Milford, R. D.
Washington Bor.	H. U. Florey, Washington	J. P. Fleming, Washington.
Washington Twp.	R. E. Swett, Washington, R. D. 1	John M. Bodine, Washington, R. D.
White Twp.	Henry Sunday, Belvidere, R. D.	H. Arthur Race, Belvidere, R. D.

ABSTRACTS OF RATABLES FOR
THE YEAR 1951

Containing Valuations of Real and Personal Property,
Including Second-class Railroad Property, Deductions,
Exemptions, Polls, Tax Rates and Apportionment of
County and Local Taxes.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1951

TAXING DISTRICT	VALUE OF TANGIBLE PERSONAL PROPERTY ASSESSED									
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	(a)—Household Goods and Chattels	(b)—Farm Stock and Farm Machinery	(c)—Stock in Trade, Manufacture and Other Personal Property Assessed Under R.S. 54:4-11	(d)—All Other Tangible Personal Property Used in Business	(e)—Total Value of Tangible Personal Property Assessed (a-b-c-d)	Deductions (a)—Household Furniture and Effects Under R.S. 54:4-3.16
Absecon City	\$ 534,383	\$ 754,775	\$ 1,289,158	\$ 13,572	\$ 107,100	.....	\$ 18,050	\$ 89,095	\$ 214,245	\$ 69,800
Atlantic City	34,517,967	52,691,655	87,209,622	720,536	951,500	.....	50,500	7,309,450	8,311,450	44,200
Brightline City	777,140	760,350	1,537,490	.....	118,735	.....	1,435	2,845	123,065	78,000
Buena Borough	164,821	552,125	716,946	2,197	89,100	\$ 1,800	22,325	51,525	164,750	60,400
Buena Vista Twp.	248,040	360,680	608,720	1,346	78,275	5,000	3,075	36,550	122,900	54,300
Corbin City	39,605	47,690	87,295	154	11,600	950	400	7,600	17,360	.....
Egg Harbor City	331,994	1,199,615	1,531,609	1,560	187,000	.....	49,800	79,930	316,730	93,300
Egg Harbor Twp.	746,253	754,636	1,500,889	193	164,855	7,300	1,925	201,482	375,292	122,200
Estell Manor City	73,389	73,300	146,689	60	15,550	2,650	.....	20,785	39,385	12,100
Folsom Borough	57,400	130,550	187,950	616	16,700	89,500	4,100	1,500	111,800	10,300
Galloway Township	668,223	911,325	1,579,548	26,626	157,475	13,450	57,475	68,270	298,670	97,600
Hamilton Township	703,175	1,395,025	2,098,200	23,025	15,375	975	8,725	350,650	376,225	.....
Hammonctown	1,062,115	2,394,325	3,456,940	30,847	451,400	17,800	74,450	191,150	734,800	180,600
Linwood City	350,705	524,340	875,045	184	108,500	1,700	.....	54,160	164,360	55,615
Longport Borough	755,132	1,034,505	1,789,637	184	142,370	.....	3,000	.....	145,370	49,170
Margate City	3,220,928	3,200,760	6,421,688	.....	339,810	.....	.....	83,890	423,700	.....
Mullica Township	396,205	522,390	918,595	449	60,525	3,050	5,325	109,550	178,450	45,650
Northfield City	402,206	875,295	1,277,501	144	146,050	3,750	11,000	88,635	249,435	91,880
Pleasantville City	2,217,940	3,366,150	5,584,090	54,588	38,930	.....	61,425	428,200	528,555	26,600
Port Republic City	55,525	92,725	148,250	.....	24,400	1,300	11,400	1,700	38,800	15,575
Somers Point City	668,415	703,880	1,372,295	770	175,180	6,750	32,475	79,185	293,590	88,900
Ventnor City	2,587,740	7,253,980	9,841,720	.....	724,025	5,000	41,150	342,125	1,112,300	286,000
Weymouth Twp.	34,920	104,845	139,765	250	23,400	3,025	740	10,700	37,865	18,700
Totals	\$166,000	\$459,225	\$9,605,787	\$14,379,097	\$1,509,490	\$166,000	\$459,225	\$9,605,787	\$14,379,097	\$1,508,490

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1951—(Continued)

TAXING DISTRICT	DEDUCTIONS		Net Valuation Taxable, Including Second-class Railroad Property	Changes Resulting from Ap- peals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)		Amounts Deducted for Addi- tional Veterans' Exemp- tions Allowed by Collector (C. 295, L. 1949)	EQUALIZATION		Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed
	(b)—Veterans' Exemptions	(c)—Total Deductions (a)-(b)		(a)—Amounts To Be Deducted	(b)—Amounts To Be Added		Amounts Deducted Under R.S. 54:3-17 to	Amounts Added Under R.S. 54:3-19 to		
Absecon City	\$ 97,340	\$ 167,140	\$ 1,349,835	\$ 450	.....	\$ 7,694	.....	.....	\$ 1,341,691	.....
Atlantic City	705,825	749,725	95,491,883	164,290	.....	93,414	.....	.....	95,234,179	.....
Brigantine City	155,090	233,090	1,427,465	.....	.....	23,690	.....	.....	1,403,775	.....
Buena Borough	59,950	120,350	763,543	.....	.....	7,625	.....	.....	755,918	.....
Buena Vista Twp.	36,300	90,600	642,366	425	.....	3,400	.....	.....	638,541	.....
Corbin City	8,250	15,850	88,959	.....	.....	.....	.....	.....	88,959	.....
Egg Harbor City	128,532	221,532	1,628,367	250	.....	14,106	.....	.....	1,614,011	.....
Egg Harbor Twp.	93,045	215,245	1,681,129	32,445	.....	27,189	.....	.....	1,601,495	.....
Estel Manor City	15,000	27,100	159,034	625	.....	2,100	.....	.....	156,309	.....
Folsom Borough	11,400	21,700	278,666	.....	.....	3,000	.....	.....	275,666	.....
Galloway Township	121,865	219,465	1,635,379	900	.....	7,610	.....	.....	1,676,869	.....
Hamilton Township	86,875	86,875	2,410,575	.....	.....	6,250	.....	.....	2,404,325	.....
Hammonton Town	231,600	412,200	3,810,387	2,275	.....	16,450	.....	.....	3,791,662	.....
Linwood City	98,760	154,375	885,214	1,200	.....	9,925	.....	.....	874,089	.....
Longport Borough	50,000	99,170	1,835,837	6,630	.....	15,357	.....	.....	1,813,850	.....
Margate City	265,490	490,490	6,579,898	21,915	.....	43,790	.....	.....	6,514,193	.....
Mullica Township	54,825	100,475	997,019	725	.....	7,605	.....	.....	988,689	.....
Northfield City	154,445	246,325	1,230,755	.....	.....	23,820	.....	.....	1,256,935	.....
Pleasantville City	394,470	421,070	5,746,163	2,490	.....	41,580	.....	.....	5,702,113	.....
Port Republic City	19,725	35,300	151,750	500	.....	3,575	.....	.....	147,675	.....
Somers Point City	104,055	192,955	1,473,700	600	.....	12,340	.....	.....	1,460,760	.....
Ventnor City	251,440	537,440	10,416,580	6,175	.....	23,013	.....	.....	10,387,392	.....
Weymouth Twp.	16,320	35,020	142,860	.....	.....	16,375	.....	.....	126,485	.....
Totals	\$3,160,002	\$4,663,492	\$140,907,364	\$241,895	.....	\$409,838	.....	.....	\$140,255,581	.....

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1951—(Concluded)

TAXING DISTRICT	APPORTIONMENT OF TAXES				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
	(c)—Local Taxes To Be Raised For District School Purposes		Local Municipal Purposes (Exclusive of Bank Stock Taxes)	(d) —Total Tax Levy (a -|- b -|- c)	(a) —Surplus Revenue Appropriated	(b) —Miscellaneous Revenues Anticipated	(c) —Receipts from Delinquent Taxes and Liens	(d) —Total of Miscellaneous Revenues (a -|- b -|- c)	Bank Stock Taxes Due Taxing District	
	As Required by Budget	As Required by Local Municipal Budget								
Absecon City	\$ 62,645.58	.....	\$ 29,066.10	\$ 113,519.07	\$ 40,000.00	\$ 30,136.00	\$ 7,500.00	\$ 77,636.00	\$ 1,194.67	\$ 8,409,847.1
Atlantic City	1,807,708.04	.....	4,086,780.69	7,515,068.45	546,023.99	3,097,023.00	330,000.00	3,973,046.99	10,994.27	7,869,886.04
Brightline City	51,451.42	6,544.72	76,168.25	156,988.45	36,534.59	71,571.10	15,431.52	123,543.21	.....	10,997,709.2
Buena Borough	80,378.15	2,941.62	13,095.50	108,703.22	22,500.00	20,752.70	17,000.00	60,252.70	.....	14,236,668.61
Buena Vista Twp.	67,621.85	2,458.38	17,364.86	97,823.69	21,000.00	28,119.80	12,000.00	61,119.50	.....	15,228,655.35
Corbin City	7,052.00	98.50	1,759.74	10,355.88	1,500.00	5,210.00	350.00	7,060.00	.....	15,611,183.3
Egg Harbor City	76,350.00	8,320.00	88,474.55	199,380.11	15,500.00	40,979.00	8,000.00	64,479.00	1,482.19	12,244,138.8
Egg Harbor Twp.	116,850.85	7,180.00	80,848.23	230,934.19	13,377.25	65,284.00	23,000.00	101,661.25	.....	13,902,243.2
Estell Manor City	7,200.00	313.82	4,441.60	14,496.90	6,100.00	6,612.00	700.00	13,412.00	.....	9,115,595.3
Folsom Borough	12,000.00	.....	2,039.29	18,520.53	4,700.00	6,847.00	1,188.86	12,735.86	.....	6,646,140.6
Galloway Township	83,317.48	.....	47,812.88	158,384.78	15,000.00	44,548.00	20,000.00	79,548.00	.....	9,397,576.3
Hamilton Township	80,576.88	12,480.00	38,751.04	170,882.53	38,000.00	62,126.00	10,000.00	110,126.00	790.50	7,088,832.3
Hammonctown	215,893.92	10,886.25	83,488.83	371,895.23	95,000.00	76,917.00	40,000.00	211,917.00	1,687.05	9,760,032.2
Lindwood City	51,300.00	2,455.00	31,728.13	89,693.19	27,350.00	26,827.00	10,000.00	64,177.00	.....	11,262,038.3
Linport Borough	21,157.00	1,073.00	129,744.60	181,461.79	65,000.00	27,680.00	16,000.00	108,680.00	.....	9,884,417.1
Margate City	155,823.69	12,473.90	502,839.37	777,029.51	128,000.00	75,413.00	50,000.00	233,413.00	.....	11,809,142.0
Mullica Township	39,000.00	.....	13,128.78	68,199.76	5,000.00	20,528.00	7,000.00	32,528.00	.....	6,840,366.9
Northfield City	67,404.76	10,200.00	57,134.69	155,177.34	23,000.00	35,424.00	10,000.00	68,424.00	.....	12,116,082.9
Pleasantville City	247,875.43	56,385.00	343,028.74	739,971.09	50,000.00	119,736.59	90,213.41	260,000.00	1,089.75	12,877,079.9
Port Republic City	11,200.00	.....	546.27	14,148.12	2,800.00	10,169.00	1,200.00	14,169.00	.....	9,323,304.7
Somers Point City	69,974.46	10,400.00	79,331.80	183,450.99	12,500.00	49,876.00	15,000.00	77,376.00	.....	12,448,326.5
Ventnor City	227,824.05	23,763.18	691,980.31	1,112,383.74	60,000.00	86,127.00	40,000.00	186,127.00	2,017.42	10,678,972.1
Weymouth Twp.	21,152.70	.....	51.56	23,267.91	9,000.00	9,318.00	3,500.00	21,818.00	.....	16,287,211.1
Totals	\$3,581,758.26	\$288,557.37	\$6,419,606.81	\$12,521,740.07	\$1,237,385.83	\$4,017,280.19	\$728,083.79	\$5,983,249.81	\$20,329.06	

Total County Taxes Appropriated	\$2,229,442.00
Bank Stock Taxes Due County	\$20,329.11
Net County Taxes Apportioned	\$2,209,112.89
Total Amount of Miscellaneous Revenues (including Surplus Revenues Apportioned) for the support of the County Budget	\$1,082,070.00
County Tax Rate per \$100 of Valuation	\$1.576062371

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1951

TAXING DISTRICT	Total Number of Acres and Lots Assessed		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed Exclusive of Second Class R. R. Property	Value of Second-Class R. R. Property (C 291 L. 1941; C. 40 L. 1948)	VALUE OF TANGIBLE PERSONAL PROPERTY ASSESSED			
	Acres	Lots					(a)—Household Goods and Chateaus	(b)—Farm Stock and Farm Machinery	(c)—Stock in Trade, Materials Used in Manufacture and Other Pers. Ppty Assessed Under R.S. 54:4-11	
Allendale Borough	1,359	4,276	\$ 574,745	\$ 1,612,985	\$ 2,187,730	\$ 11,299	\$ 157,600	\$ 800	\$ 33,200	
Alpine Borough	2,855	497	1,256,259	955,740	2,212,029	.....	81,800	.....	1,200	
Bergenfield Borough	396	18,617	3,953,925	12,900,993	16,854,918	14,575	897,925	.....	82,200	
Bogota Borough	24	4,922	1,372,065	5,382,825	6,754,890	24,617	390,276	.....	493,575	
Carlstadt Borough	3,815	3,981	1,086,607	3,422,365	4,508,372	970	247,970	4,100	277,850	
Cliffside Park Borough	52	5,824	4,337,675	9,224,725	13,562,400	.....	538,200	.....	414,550	
Closter Borough	1,142	4,316	1,544,315	2,438,140	3,982,455	7,572	169,640	.....	36,275	
Cresskill Borough	630	7,225	1,258,665	2,424,525	3,683,190	2,167	223,300	.....	13,635	
Demarest Borough	536	4,400	893,430	1,395,680	2,283,110	2,000	85,910	.....	.....	
Dumont Borough	153	9,520	2,234,500	7,655,400	9,889,900	60,817	664,850	.....	98,700	
East Paterson Borough	451	10,558	2,591,735	10,637,845	13,229,580	2,459	600,725	4,000	689,162	
East Rutherford Borough	1,913	5,325	2,270,857	5,938,870	8,209,727	24,691	236,288	.....	1,504,450	
Edgewater Borough	415	1,235	5,419,327	12,107,506	17,526,833	1,489,507	81,800	.....	1,350,014	
Emerson Borough	1,130	3,827	872,330	1,171,050	2,043,380	1,101	63,300	.....	12,000	
Englewood City	1,158	24,329	12,385,975	21,681,950	34,067,925	47,375	2,760,500	.....	243,300	
Englewood Cliffs Borough	645	3,417	1,663,068	678,650	2,341,718	.....	57,889	.....	1,500	
Fair Lawn Borough	1,406	22,977	6,911,765	20,832,285	27,744,050	20,386	2,190,100	14,650	843,000	
Fairview Borough	148	3,201	2,321,035	4,905,225	7,226,260	2,016	121,150	.....	32,000	
Fort Lee Borough	260	10,663	5,493,428	9,129,165	14,622,538	.....	352,000	.....	134,625	
Franklin Lakes Borough	6,058	540	795,600	1,605,125	2,400,725	1,296	111,500	30,600	83,300	
Garfield City	434	13,829	4,930,850	15,182,175	20,113,025	6,746	1,753,100	.....	3,295,015	
Glen Rock Borough	621	9,725	2,765,775	7,807,650	10,573,425	17,605	772,900	1,100	79,800	
Hackensack City	521	16,183	14,360,925	26,003,700	40,364,625	56,936	1,590,975	.....	3,246,550	

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1951—(Concluded)

TAXING DISTRICT	Total Number of Acres and Lots Assessed		Value of Land Assessed		Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed Exclusive of Second Class R. R. Property	Value of Second-Class R. R. Property (C 291 L. 1941; C. 40 L. 1948)	VALUE OF TANGIBLE PERSONAL PROPERTY ASSESSED		
	Acres	Lots	\$	\$				(a)—Household Goods and Chateaux	(b)—Farm Stock and Farm Machinery	(c)—Stock in Trade, Manufacture and Other Pers. Proply Assessed Under R. S. 54:4-11
Harrington Park Borough	925	1,643	691,005	952,195	\$	\$ 1,643,200	\$ 10,077	\$ 82,850	\$ 4,480	\$ 10,355
Hasbrouck Heights Borough	100	8,180	2,307,115	7,110,210		9,417,325	4,441	539,270	.....	48,290
Haworth Borough	875	7,398	976,760	962,800		1,939,560	9,781	108,700	.....	6,000
Hillside Borough	1,300	6,671	1,063,200	3,312,675		4,375,875	7,976	326,650	.....	33,600
Ho-Ho-Kus Borough	794	4,019	794,191	2,772,186		3,566,377	13,337	139,725	.....	38,525
Leonia Borough	357	7,810	2,341,750	6,619,800		8,961,550	6,275	735,400	.....	68,700
Little Ferry Borough	600	4,829	724,625	2,157,625		2,882,250	.....	160,050	.....	123,375
Lodi Borough	339	11,093	2,807,650	7,505,450		10,313,100	4,900	596,950	.....	105,125
Lyndhurst Township	2,275	11,894	4,419,100	9,753,050		14,172,150	5,225,528	682,800	.....	831,650
Mahwah Township	15,537	3,531	1,737,330	4,318,300		6,055,630	4,857	221,725	13,400	74,250
Maywood Borough	141	8,863	1,928,445	7,477,615		9,406,060	1,400	537,100	.....	277,280
Midland Park Borough	383	2,528	744,770	3,217,425		3,962,195	5,699	297,550	2,500	40,300
Montvale Borough	2,247	1,245	430,115	1,167,355		1,597,470	2,453	122,800	2,000	1,150
Moonachie Borough	723	4,521	340,700	572,425		913,125	.....	52,350	.....	13,825
New Milford Borough	436	8,159	1,730,830	6,920,375		8,651,205	.....	259,600	2,800	10,050
North Arlington Borough	474	6,630	2,876,345	9,714,975		12,591,320	2,140	377,150	1,850	132,425
Northvale Borough	475	3,760	252,899	882,665		1,135,564	2,740	27,100	6,200	6,825
Norwood Borough	764	8,274	719,800	939,935		1,659,725	6,538	66,250	6,175	22,775
Oakland Borough	3,517	3,358	1,172,365	1,479,255		2,651,620	2,196	135,025	7,000	46,250
Old Tappan Borough	2,364	1,278	320,782	433,375		634,357	.....	28,325	.....	.....
Oradell Borough	735	6,844	1,704,515	4,848,700		6,553,215	1,943	220,550	500	77,950
Palisades Park Borough	106	6,516	2,534,250	5,278,875		7,813,125	788	217,425	.....	126,325
Paramus Borough	5,736	11,762	3,911,105	7,709,120		11,620,225	.....	511,550	6,200	90,200

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1951—(Continued)

TAXING DISTRICT	Total Number of Acres and Lots Assessed		Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed Exclusive of Second Class R. R. Property	Value of Second-Class R. R. Property (C 291 L 1941; C 40 L 1948)	VALUE OF TANGIBLE PERSONAL PROPERTY ASSESSED			
	Acres	Lots					(a)—Household Goods and Chateaus	(b)—Farm Stock and Farm Machinery	(c)—Stock in Trade, Materials Used in Manufacture and Other Pers. Property Assessed Under R.S. 54-4-11	
Park Ridge Borough	990	3,117	\$ 686,100	\$ 1,977,150	\$ 2,663,250	\$ 740	\$ 249,671	\$ 600	\$ 32,900	
Ramsey Borough	2,582	3,547	1,178,584	3,278,521	4,457,105	7,899	322,150	2,000	77,325	
Ridgefield Borough	952	7,237	2,340,727	6,146,249	8,486,976	405,176	198,860	.....	407,220	
Ridgefield Park Township	441	7,721	2,424,415	7,069,040	9,493,455	109,570	240,500	.....	74,725	
Ridgewood Township	779	38,147	8,581,459	20,892,834	29,474,293	34,139	2,689,990	.....	233,315	
River Edge Borough	323	6,147	2,154,523	7,371,975	9,526,498	4,026	498,150	.....	143,510	
Rivervale Township	2,490	1,938	624,265	1,133,700	1,757,965	.....	97,900	3,425	9,650	
Rochelle Park Township	247	3,953	1,086,900	3,164,000	4,250,900	1,190	202,425	5,000	36,335	
Rockleigh Borough	616	.....	169,000	233,805	402,805	.....	1,900	8,000	5,000	
Rutherford Borough	375	13,507	5,350,625	13,131,300	18,481,925	14,241	1,022,925	.....	169,600	
Saddle River Borough	3,050	126	402,265	1,207,385	1,609,650	.....	71,500	3,000	1,500	
Saddle River Township	1,058	5,803	1,294,181	4,547,824	5,842,005	20,453	464,375	14,800	81,710	
South Hackensack Township	266	1,608	333,690	1,389,905	1,723,595	280	30,000	400	335,900	
Tenack Township	476	27,382	10,647,080	27,030,750	37,677,830	70,374	2,498,025	.....	294,725	
Tenafly Borough	1,134	13,886	5,012,485	10,047,650	15,060,135	4,088	726,295	.....	145,258	
Teterboro Borough	886	10	352,714	2,036,821	2,389,535	.....	800	.....	375,200	
Upper Saddle River Boro.	3,312	4	464,450	808,050	1,272,500	.....	80,700	12,000	5,000	
Walldick Borough	697	5,600	944,796	2,066,095	3,010,831	36,280	178,200	.....	1,500	
Wallington Borough	259	4,650	1,459,725	3,329,300	4,789,025	385	165,500	1,200	267,600	
Washington Township	1,447	4,783	648,330	947,450	1,595,750	.....	34,470	.....	.....	
Westwood Borough	309	8,118	2,230,110	5,807,175	8,037,285	11,544	310,975	.....	113,900	
Woodcliff Lake Borough	2,069	583	551,075	1,028,575	1,579,650	623	89,400	2,725	3,675	
Wood-Ridge Borough	270	4,960	1,160,570	6,633,455	7,794,025	1,198	346,400	.....	141,850	
Wyckoff Township	3,249	8,037	1,094,759	4,245,540	5,340,239	3,522	346,850	6,000	21,800	
Totals	95,932	501,083	\$169,017,361	\$416,625,699	\$585,643,060	\$3,129,932	\$31,434,524	\$167,505	\$18,133,434	

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1951—(Continued)

TAXING DISTRICT	VALUE OF TANGIBLE PERSONAL PROPERTY ASSESSED				DEDUCTIONS				Net Valuation Taxable Including Second Class Railroad Property	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)		Amounts Deducted for Additional Veterans' Exemptions Allowed by Collection (C293, L. 1949)			
	(d)—All Other Tangible Personal Property Used in Business	(e)—Total Value Tangible Personal Property Assessed			(a)—Household Furniture and Effects Under R.S. 54:4-3, 16	(b)—Veterans' Exemptions	(c)—Total Deductions (a)-(b)			(a)—Amounts to be Deducted	(b)—Amounts to be Added				
		(a)-(d)	(a)-(b)-c	(a)-(d)											
Allendale Borough	88,125	\$	279,725	\$	66,000	\$	64,380	\$	130,380	\$	2,348,374	\$	8,700	\$	3,725
Alpine Borough	367,253		450,253		17,500		10,800		28,300		2,633,982		.....		.....
Bergenfield Borough	600,560		1,530,685		432,300		766,625		1,198,255		17,251,253		173,345		33,915
Bogota Borough	434,338		1,318,189		211,300		206,590		417,840		7,679,806		10,265		.....
Carlstadt Borough	656,967		1,186,887		111,900		133,100		248,000		5,448,829		10,450		.....
Cliffside Park Borough	556,800		1,509,550		269,100		229,100		498,200		14,573,750		59,100		300
Closter Borough	217,182		423,097		79,200		144,475		223,675		4,189,449		10,375		.....
Cresskill Borough	339,844		576,779		110,700		201,200		311,900		3,950,236		21,900		.....
Denarest Borough	98,536		184,446		52,300		95,000		147,300		2,328,256		3,530		.....
Dumont Borough	587,216		1,350,766		307,000		661,500		968,500		10,332,983		66,450		19,400
East Paterson Borough	140,493		1,434,380		282,100		335,700		617,800		14,048,619		192,999		151,600
East Rutherford Borough	434,086		2,174,824		110,200		124,390		234,590		10,174,652		27,870		200
Edgewater Borough	3,326,511		4,758,325		38,200		43,500		81,700		23,692,965		9,500		.....
Emerson Borough	80,885		156,185		42,200		68,550		110,750		2,089,916		.....		.....
Englewood City	1,609,465		4,613,265		623,000		440,000		1,063,000		37,665,565		179,163		275
Englewood Cliffs Borough	236,882		296,271		22,300		21,400		43,700		2,594,289		4,680		.....
Fair Lawn Borough	379,100		3,426,850		730,900		1,056,600		1,787,500		29,403,786		128,850		13,993
Fairview Borough	485,804		638,954		87,900		142,600		230,500		7,636,730		42,825		11,000
Fort Lee Borough	983,732		1,470,357		195,000		235,450		430,450		15,662,500		87,839		8,316
Franklin Lakes Borough	58,800		284,200		48,200		63,420		111,620		2,574,601		15,816		2,700
Garfield City	138,910		5,187,025		575,500		398,400		973,900		24,332,896		105,090		4,325
Glen Rock Borough	116,550		970,250		218,100		294,900		513,000		11,048,380		3,700		.....
Hackensack City	2,479,730		7,317,255		610,500		596,875		1,207,375		46,531,441		201,681		22,750

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1951—(Continued)

TAXING DISTRICT	VALUE OF TANGIBLE PERSONAL PROPERTY ASSESSED		DEDUCTIONS				Net Valuation Taxable Including Second Class Railroad Property	Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C295, L. 1949)	
	(d)—All Other Tangible Personal Property Used In Business	(e)—Total Value Tangible Personal Property Assessed (a)-b-c-d	(a)—Household Furniture and Effects Under R.S. 54:4-3, 16	(b)—Veterans' Exemptions	(c)—Total Deductions (a)-b	(a)—Amounts to be Deducted			(b)—Amounts to be Added
Harrington Park Borough	\$ 88,734	\$ 186,419	\$ 49,300	\$ 58,970	\$ 108,270	\$ 1,731,426	2,330	\$ 30,104	
Hasbrouck Heights Borough	388,280	975,750	209,100	259,605	528,705	9,868,811	58,785		
Haworth Borough	68,709	183,409	47,700	47,220	94,920	2,037,830	4,350		
Hillsdale Borough	184,400	544,650	121,300	156,425	277,725	4,650,776	24,085		
Ho-Ho-Kus Borough	118,600	298,850	67,900	94,800	162,700	3,713,864	9,419	3,036	
Leonia Borough	347,955	1,152,055	234,800	206,900	441,700	9,678,180	22,700		
Little Ferry Borough	169,475	452,900	106,700	113,380	220,080	3,115,070	6,490	500	
Lodi Borough	521,264	1,226,339	229,800	455,642	685,442	10,858,897	25,750		
Lyndhurst Township	253,500	1,767,950	358,000	506,386	864,386	15,598,242	57,417	7,000	
Mahwah Township	354,020	663,395	90,700	98,225	188,925	6,534,957	9,708	500	
Maywood Borough	245,624	1,060,004	267,000	333,165	600,165	9,867,299	59,833	748	
Midland Park Borough	122,500	462,820	137,500	170,375	307,875	4,122,839	7,500		
Montvale Borough	27,726	153,676	50,000	55,550	105,550	1,648,049	10,325		
Moonachie Borough	77,169	143,344	34,900	20,300	55,200	1,001,269	1,091		
New Milford Borough	487,282	759,732	173,100	299,850	472,350	8,937,987	6,700		
North Arlington Borough	203,550	714,975	251,400	373,375	624,775	12,083,660	5,500		
Northvale Borough	61,121	101,246	26,400	56,700	83,100	1,156,450	7,360	8,755	
Norwood Borough	107,550	202,750	39,600	57,375	36,375	1,772,038	6,000		
Oakland Borough	63,800	252,075	70,800	72,280	143,080	2,762,811	13,118	1,000	
Old Tappan Borough	52,775	81,100	21,900	17,375	39,275	696,182			
Oradell Borough	236,600	535,600	105,250	153,750	259,000	6,831,758	28,568	3,000	
Pailsades Park Borough	254,488	592,438	144,100	182,380	326,480	8,079,871	18,477	9,850	
Paramus Borough	532,104	1,140,054	211,200	325,525	536,725	12,223,554	58,575	3,675	

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1951—(Continued)

TAXING DISTRICT	VALUE OF TANGIBLE PERSONAL PROPERTY ASSESSED		DEDUCTIONS				Net Valuation Taxable Including Second Class Railroad Property	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)		Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C295, L. 1949)
	(d)—All Other Tangible Personal Property Used In Business	(e)—Total Value Tangible Personal Property Assessed (a) - (b) - (c) - (d)	(a)—Household Furniture and Effects Under R.S. 54:4-3, 16	(b)—Veterans' Exemptions	(c)—Total Deductions (a) - (b)	(a)—Amounts to be Deducted		(b)—Amounts to be Added		
Park Ridge Borough	\$ 36,725	\$ 319,896	\$ 81,600	\$ 76,050	\$ 157,650	\$ 2,826,236	\$ 400	\$ 200	.....	.....
Ramsey Borough	121,375	522,850	134,300	156,010	290,310	4,697,544	12,000	.....	.....	.....
Ridgefield Borough	376,126	982,206	143,340	156,070	299,410	9,574,948	400	.....	.....	.....
Ridgefield Park Township	583,333	898,558	240,500	286,883	527,383	9,974,200	9,760	.....	.....	.....
Ridgewood Township	579,865	3,503,170	543,800	706,725	1,250,525	31,761,077	57,419	15,850	.....	\$ 2,500
River Edge Borough	415,591	1,063,251	248,600	499,750	748,550	9,845,425	53,584	16,517	.....	1,500
Rivervale Township	90,413	201,388	50,700	65,150	115,850	1,843,503	4,150	.....	.....	.....
Rochelle Park Township	264,034	507,794	134,400	256,625	391,025	4,368,859	500	.....	.....	.....
Rockleigh Borough	27,600	42,500	700	3,500	4,200	441,105	.....	2,150	.....	.....
Rutherford Borough	663,313	1,855,838	393,700	464,425	853,125	19,493,879	25,915	.....	.....	.....
Saddle River Borough	44,750	120,750	27,900	35,850	63,750	1,666,650	10,500	.....	.....	.....
Saddle River Township	30,380	591,265	230,600	410,261	640,561	5,812,862	24,698	.....	.....	.....
South Hackensack Township	76,626	442,926	24,000	30,350	54,350	2,112,451	.....	.....	.....	.....
Teaneck Township	1,749,265	4,542,015	986,400	1,098,885	2,083,085	40,205,134	120,405	9,142	.....	5,400
Tenafly Borough	581,034	1,452,587	260,600	336,770	597,370	15,919,440	14,425	2,291	.....	.....
Peterboro Borough	90,500	466,500	800	.....	800	2,855,235	.....	.....	.....	.....
Upper Saddle River Borough	33,049	130,749	11,900	26,400	38,300	1,364,949	.....	.....	.....	.....
Walwick Borough	138,762	318,462	117,700	199,875	317,575	3,048,058	17,158	.....	.....	.....
Wallington Borough	203,975	638,275	124,000	185,037	309,037	5,118,648	1,817	.....	.....	.....
Washington Township	90,163	124,633	32,700	52,500	85,200	1,635,218	5,850	.....	.....	.....
Westwood Borough	293,133	718,008	166,100	243,295	409,395	8,357,442	9,800	.....	.....	.....
Woodcliff Lake Borough	24,045	119,845	40,600	42,010	82,610	1,617,508	925	.....	.....	.....
Wood-Ridge Borough	1,312,815	1,771,065	177,650	204,265	381,915	9,184,373	1,117	.....	.....	6,500
Wyckoff Township	120,735	495,385	169,700	242,930	412,630	5,426,576	44,125	9,000	.....	.....
Totals	\$27,332,602	\$77,068,065	\$12,695,140	\$16,229,524	\$28,924,664	\$636,916,393	\$2,513,147	\$395,727	.....	\$63,443

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1951—(Continued)

TAXING DISTRICT	EQUALIZATION		No. of Polls Assessed	PROPERTY EXEMPT FROM TAXATION			
	Amounts Deducted Under R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19		(a)—Public School Property	(b)—Other School Property	(c)—Public Property	(d)—Church and Charitable Property
				\$		\$	\$
Allendale Borough				65,000	.....	95,250	33,500
Alpine Borough				11,500	.....	1,494,983	19,337
Bergenfield Borough				1,146,350	30,450	558,050	511,400
Bogota Borough				709,700	39,000	167,190	306,200
Carlstadt Borough				189,200	.....	52,925	53,200
Cliffside Park Borough				923,000	30,900	112,400	116,450
Closter Borough				307,200	8,000	82,000	50,125
Cresskill Borough				192,505	.....	34,322	61,325
Demarest Borough				85,500	.....	19,340	22,030
Dumont Borough				928,000	650,000	107,100	150,100
East Paterson Borough				434,600	24,500	626,800	53,175
East Rutherford Borough				382,095	59,000	349,270	142,250
Edgewater Borough				168,700	.....	371,200	99,870
Emerson Borough				73,700	.....	29,300	18,650
Englewood City				1,349,550	371,300	1,144,750	820,150
Englewood Cliffs Borough				36,670	.....	2,275,170	283,535
Fair Lawn Borough				997,700	14,000	746,800	116,700
Fairview Borough				330,900	25,000	54,450	158,100
Fort Lee Borough				681,000	467,000	1,902,009	223,000
Franklin Lakes Borough				81,500	.....	27,700	22,200
Garfield City				1,251,650	.....	663,600	429,850
Glen Rock Borough				144,950	.....	416,250	114,450
Hackensack City				2,665,576	138,125	3,764,298	1,257,341
Harrington Park Borough				89,200	.....	7,925	41,455

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1951—(Continued)

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TAXING DISTRICT	EQUALIZATION		Net Valuation on which County Taxes are Apportioned	No. of Polls Assessed	PROPERTY EXEMPT FROM TAXATION			
	Amounts Deducted Under R.S. 54:3-17	Amounts Added Under R.S. 54:3-19			(a)—Public School Property	(b)—Other School Property	(c)—Public Property	(d)—Church and Charitable Property
Hasbrouck Heights Borough			\$ 9,840,130	.....	\$ 308,645	\$ 61,950	\$ 207,395	\$ 175,815
Haworth Borough			2,033,480	.....	82,675	.....	41,275	23,330
Hillsdale Borough			4,626,691	.....	422,750	.....	37,100	51,950
Ho-Ho-Kus Borough			3,707,481	.....	303,682	57,800	93,178	174,670
Leonia Borough			3,055,480	.....	421,500	.....	94,700	186,700
Little Ferry Borough			3,109,080	.....	79,300	.....	28,900	23,900
Lodi Borough			10,833,147	.....	1,054,750	137,500	180,130	301,450
Lyndhurst Township			15,547,825	.....	752,225	.....	168,600	238,750
Mahwah Township			6,507,949	.....	169,200	1,591,000	185,600	140,600
Maywood Borough			2,808,214	.....	141,000	.....	47,200	171,390
Midland Park Borough			4,115,339	.....	60,625	8,700	45,800	54,300
Montvale Borough			1,637,724	.....	45,000	.....	12,850	7,560
Moonachie Borough			1,000,178	.....	64,150	.....	22,375	13,575
New Milford Borough	865,120	.....	8,063,137	.....	421,500	51,450	60,800	40,680
North Arlington Borough			12,678,160	.....	363,700	.....	44,075	309,175
Northvale Borough			1,157,845	.....	92,000	.....	3,300	5,000
Norwood Borough			1,766,038	.....	47,800	.....	5,400	66,600
Oakland Borough			2,750,693	.....	111,800	.....	182,550	13,000
Old Tappan Borough			696,182	.....	19,275	.....	5,350	1,200
Oradell Borough			6,806,190	.....	138,000	.....	122,225	83,250
Palisades Park Borough			8,071,244	.....	238,060	.....	55,435	104,240
Paramus Borough			12,168,654	.....	233,050	.....	27,700	241,800
Park Ridge Borough			2,825,386	.....	303,000	.....	216,425	43,750
Ramsey Borough		222,855	4,908,599	.....	866,700	107,550	252,150	37,000

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1951—(Continued)

TAXING DISTRICT	EQUALIZATION		Net Valuation on which Apportioned	No. of Polls Assessed	PROPERTY EXEMPT FROM TAXATION			
	Amounts Deducted Under R.S. 54:3-19 to R.S. 54:3-17	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19			(a)—Public School Property	(b)—Other School Property	(c)—Public Property	(d)—Church and Charitable Property
Ridgefield Borough			\$ 9,574,548	.....	\$ 422,020	\$ 63,650	\$ 122,090	\$ 75,423
Ridgefield Park Township			9,964,440	.....	503,971	.....	186,882	294,333
Ridgewood Township			31,717,008	.....	1,463,200	108,000	461,220	562,075
River Edge Borough			9,806,858	.....	373,350	.....	97,202	85,657
Rivervale Township			1,839,353	.....	51,300	.....	20,300	1,700
Rochelle Park Township			4,368,339	.....	132,500	76,650	117,200	31,050
Rockleigh Borough			441,105	.....	.....	.....	2,265	.....
Rutherford Borough			18,083,970	.....	550,450	493,375	773,250	334,100
Saddle River Borough		\$1,386,144	1,817,115	.....	32,660	.....	32,700	133,950
Saddle River Township			5,738,164	.....	228,498	.....	34,749	14,663
South Hackensack Township			2,112,451	.....	22,050	.....	37,900	2,585
Tenack Township			40,088,471	.....	2,145,270	274,460	1,772,270	463,835
Tenally Borough			15,907,306	.....	1,541,850	47,400	1,755,920	478,565
Teterboro Borough			2,855,235	.....	.....	.....	26,000	.....
Upper Saddle River Borough			1,364,949	.....	35,600	.....	4,700	.....
Walldick Borough			3,030,900	.....	310,500	.....	146,950	23,650
Wallington Borough			5,116,831	.....	243,325	85,650	258,200	43,100
Washington Township			1,629,363	.....	2,000	.....	10,900	1,000
Westwood Borough			7,945,778	.....	430,000	149,500	231,625	178,875
Woodcliff Lake Borough		401,864	1,616,583	.....	56,000	.....	15,000	.....
Wood-Ridge Borough			9,176,956	.....	302,905	64,600	191,410	54,335
Wyckoff Township			5,391,451	.....	65,750	.....	6,200	32,500
Totals	\$6,813,432	\$383,820	\$628,305,918	.....	\$29,483,242	\$5,297,010	\$23,600,278	\$10,516,164

TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION				APPORTIONMENT OF TAXES				
	(e)—Cemeteries and Graveyards	(f)—Other Exemptions Not Included in Foregoing Classification		(g)—Total Amount of	(a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b)—County Library Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget	(c)—Local Taxes to be Raised for District School Purposes As Required by Local Municipal Budget	
		Real	Personal						
Hasbrouck Heights Borough		\$ 206,941	\$ 10,000	\$ 970,746	\$ 78,449.41	.....	\$ 361,677.71	.....	
Haworth Borough		93,385	.....	220,635	16,211.71	.....	75,438.60	.....	
Hillside Borough		25,100	250	537,300	36,885.81	.....	179,802.50	.....	
Ho-Ho-Kus Borough		1,205	.....	633,715	29,557.51	.....	114,900.11	.....	
Leonia Borough		234,020	1,000	971,020	76,977.31	.....	276,914.00	.....	
Little Ferry Borough		230,869	.....	429,319	24,786.82	.....	127,159.22	.....	
Lodi Borough		156,450	.....	1,853,680	86,366.14	.....	447,082.06	.....	
Lyndhurst Township		220,125	.....	1,423,050	123,953.42	.....	549,972.86	.....	
Mahwah Township		7,950	.....	2,101,450	51,883.95	.....	134,468.03	.....	
Maywood Borough		26,155	.....	383,345	78,194.97	.....	324,540.01	.....	
Midland Park Borough				171,825	32,809.11	.....	157,715.50	.....	
Montvale Borough		6,477	.....	71,827	13,056.58	.....	59,741.00	.....	
Moonachie Borough		16,225	.....	116,325	7,973.82	.....	46,711.96	.....	
New Milford Borough		92,440	.....	669,895	64,282.52	.....	314,159.95	.....	
North Arlington Borough		145,550	.....	1,380,500	101,075.31	.....	370,945.00	.....	
Norfolk Borough		18,080	1,500	119,880	9,230.80	.....	46,918.22	.....	
Norwood Borough		24,750	500	145,050	14,079.55	.....	68,557.48	.....	
Oakland Borough		12,775	.....	324,725	21,929.61	.....	86,390.00	.....	
Old Tappan Borough		4,700	1,000	31,625	5,550.24	.....	27,215.86	.....	
Oradell Borough		161,580	.....	503,555	54,261.64	.....	181,328.62	.....	
Palisades Park Borough		237,191	200	625,126	64,347.15	.....	281,468.35	.....	
Paramus Borough		1,108,275	54,500	1,723,475	97,013.33	.....	309,270.00	.....	
Park Ridge Borough		33,325	.....	598,560	22,528.68	.....	108,790.00	.....	
Ramsey Borough		18,300	6,000	1,349,200	39,133.29	.....	157,880.00	.....	
*Apportionment of Taxes Northern Valley Regional High School District.									
Amount to be Apportioned:								4,328.60	
Rate per \$100 of Valuation:								2,456.44	
Closter Borough								3,764.02	
Denarest Borough		\$ 8,898.90						1,478.78	
Darrington Park Borough		4,945.50						\$29,550.00	
		3,677.76						(Above amounts included in District School Budget.)	

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1951—(Continued)

TAXING DISTRICT		PROPERTY EXEMPT FROM TAXATION				APPORTIONMENT OF TAXES			
(e)—Cemeteries and Graveyards	(f)—Other Exemptions Not Included in Foregoing Classification	(g)—Total Amount of Exempt Property		(a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b)—County Library Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget	(c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget		
		Real	Personal						
\$ 15,000	\$ 103,863	\$ 300	\$ 802,346	\$ 76,332.09	.....	\$ 303,200.00	\$ 13,930.50		
.....	102,085	650	1,081,921	79,440.46	.....	430,890.33	.....		
21,000	61,356	2,300	2,632,151	252,860.55	.....	976,227.00	45,066.00		
60	48,725	.....	604,974	73,184.16	.....	349,838.69	.....		
475	6,460	.....	80,255	14,664.05	.....	54,402.55	.....		
.....	15,825	.....	373,225	34,826.29	.....	126,497.50	3,553.00		
.....	600	500	3,365	3,516.66	.....	5,000.00	221.25		
.....	55,700	1,250	2,203,625	144,172.57	.....	631,178.24	33,730.50		
1,000	.....	.....	200,310	14,486.76	.....	49,962.50	2,586.89		
92,160	79,307	.....	443,377	40,145.54	.....	232,200.00	1,115.13		
18,830	14,745	.....	96,110	16,841.30	.....	37,650.35	.....		
3,500	1,555,510	25,650	6,240,495	319,601.16	.....	685,349.75	.....		
22,755	244,890	.....	4,091,080	126,819.34	.....	494,841.00	27,766.32		
.....	632,889	.....	653,889	22,763.66	.....	1,000.00	45.75		
.....	.....	.....	63,000	10,881.91	.....	29,396.62	1,427.00		
1,500	14,600	100	436,000	24,161.53	.....	137,831.00	.....		
.....	64,002	.....	693,277	40,793.40	.....	255,384.59	8,749.47		
9,000	6,905	.....	29,805	12,989.93	.....	48,805.67	825.50		
19,000	75,262	1,000	1,085,263	63,346.89	.....	249,441.83	.....		
.....	5,015	100	76,115	12,888.04	.....	58,100.00	.....		
.....	40,685	.....	653,985	73,162.33	.....	200,707.00	12,256.25		
4,300	71,435	6,000	186,185	42,982.78	.....	119,048.05	.....		
\$ 1,477,007	\$ 13,120,570	\$ 254,850	\$ 83,758,121	\$ 5,009,103.55	.....	\$ 18,476,560.47	\$ 439,500.39		
Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals		
Total County Taxes Appropriated	\$5,095,166.75	.....	** Apportionment of Taxes Consolidated School District	.....	.....	.....	.....		
Bank Stock Taxes Due County	86,063.20	.....	Washington Township—Westwood Borough	.....	.....	.....	.....		
Net County Taxes Apportioned	\$5,009,103.55	.....	Amount to be Apportioned:	.....	.....	.....	.....		
Total Amount of Miscellaneous Revenues (Including Sur-	.....	.....	Rate per \$100 of Valuation:	2.984667239	.....	.....	.....		
plus Revenues Appropriated) for the support of the	.....	.....	Washington Township	.....	.....	.....	.....		
County Budget	\$1,941,370.00	.....	Westwood Borough	.....	.....	.....	.....		
County Tax Rate per \$100 of Valuation	.797239595	.....	Totals	.....	.....	.....	.....		
County Tax Rate per \$100 of Valuation	.797239595	.....	Totals	.....	.....	.....	.....		

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1951—(Continued)

TAXING DISTRICT	APPORTIONMENT OF TAXES		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget							
	(c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	(d)—Total Tax Levy (a -|- b -|- c)	(a)—Surplus Revenue Appropriated		(b)—Miscellaneous Revenues Anticipated		(c)—Receipts from Delinquent Taxes and Liens	(d)—Total Miscellaneous Revenues (a -|- b -|- c)	Bank Stock Taxes Due Taxing District	General Tax Rate to apply per \$100 Valuation (for local taxing purposes)
			\$	\$	\$	\$				
Alendale Borough	\$ 70,287.65	\$ 164,970.15	\$ 10,000.00	\$ 29,738.00	\$ 5,500.00	\$ 45,288.00	\$ 890.37	\$6.99		
Alpine Borough	29,022.00	82,793.15	10,000.00	8,013.00	1,000.00	19,013.00	.....	3.16		
Bergenfield Borough	411,119.01	1,148,212.74	185,000.00	115,679.58	17,000.00	317,679.58	2,072.46	6.65		
Bogota Borough	202,312.58	523,044.47	66,000.00	55,267.00	15,500.00	136,767.00	2,789.57	6.78		
Carlstadt Borough	137,086.88	339,500.79	50,000.00	53,568.00	14,000.00	117,568.00	.....	6.24		
Cliffside Park Borough	436,912.78	1,088,169.15	125,000.00	103,336.00	38,000.00	266,336.00	2,132.74	7.46		
Closter Borough	93,686.10	293,631.48	52,000.00	34,821.69	11,000.00	97,821.00	2,451.50	6.96		
Cresskill Borough	124,059.25	313,077.02	65,500.00	47,618.00	23,000.00	136,118.00	.....	7.93		
Demarest Borough	33,492.30	173,099.99	36,000.00	12,758.00	3,000.00	51,758.00	.....	7.44		
Dumont Borough	297,363.32	773,907.58	102,000.00	79,438.00	18,000.00	199,438.00	854.79	7.49		
East Paterson Borough	345,617.38	855,194.63	100,000.00	115,077.04	15,000.00	230,077.04	.....	6.09		
East Rutherford Borough	251,323.25	612,717.99	52,643.26	91,230.00	25,000.00	168,933.26	.....	6.03		
Edgewater Borough	512,954.60	901,290.59	174,300.00	34,563.00	6,200.00	215,063.00	1,410.61	3.80		
Emerson Borough	42,875.07	125,133.30	50,000.00	25,211.60	8,500.00	83,711.00	.....	5.99		
Englewood City	1,051,813.25	2,206,598.95	150,000.00	311,947.83	40,000.00	501,947.83	6,747.05	5.85		
Englewood Cliffs Borough	41,507.87	101,319.86	28,000.00	14,142.00	6,000.00	48,142.00	.....	3.91		
Fair Lawn Borough	629,515.92	2,056,628.88	165,400.00	326,092.19	45,000.00	536,492.19	2,101.55	6.99		
Fairview Borough	223,362.99	513,353.45	45,000.00	68,545.00	17,000.00	130,545.00	.....	6.73		
Fort Lee Borough	383,998.27	906,638.88	77,000.00	148,958.41	55,000.00	280,958.41	2,149.28	5.78		
Franklin Lakes Borough	35,625.00	158,911.10	10,000.00	16,052.00	7,500.00	33,552.00	.....	6.18		
Garfield City	793,970.66	1,649,133.06	78,000.00	201,273.22	100,000.00	379,273.22	5,505.97	6.76		
Glen Rock Borough	173,303.11	610,473.67	113,000.00	69,185.00	20,000.00	202,185.00	977.44	5.52		
Hackensack City	1,360,415.71	2,778,924.29	145,000.00	475,334.49	90,500.00	711,334.49	18,123.23	5.94		
Harrington Park Borough	22,834.11	111,710.75	20,000.00	28,509.00	5,000.00	53,500.00	.....	6.16		
Hasbrouck Heights Borough	237,949.35	678,076.47	113,000.00	95,719.00	23,945.87	232,664.87	.....	6.88		
Haworth Borough	59,578.70	151,229.01	23,000.00	21,992.38	4,800.00	49,792.98	.....	7.43		
Hillsdale Borough	99,207.15	315,895.46	35,000.00	53,317.00	17,000.00	105,317.00	1,175.36	6.77		
Ho-Ho-Kus Borough	34,870.04	183,353.66	18,000.00	24,043.00	6,000.00	48,043.00	.....	4.94		
Leonia Borough	286,314.42	656,326.78	62,334.00	70,927.60	9,500.00	132,761.60	1,225.50	6.77		

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1951—(Continued)

TAXING DISTRICT	APPORTIONMENT OF TAXES		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					Bank Stock Taxes Due Taxing District	General Tax Rate to apply per \$100 Valuation (for local taxing purposes)
	(c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	(d)—Total Tax Levy (a) - (b) - (c)	(a)—Surplus Revenue	(b)—Miscellaneous Revenues Anticipated	(c)—Receipts from Delinquent Taxes and Liens	(d)—Total Miscellaneous Revenues (a) - (b) - (c)			
Little Ferry Borough	\$ 113,409.94	\$ 265,355.98	\$ 36,000.00	\$ 35,437.00	\$ 14,000.00	\$ 85,437.00	\$ 99.31	\$8.52	
Lodi Borough	436,967.94	970,416.14	95,075.00	151,827.55	37,000.00	283,902.55		8.94	
Lyndhurst Township	442,845.00	1,116,771.28	180,000.00	167,000.00	28,250.00	375,250.00		7.16	
Mahwah Township	99,755.48	293,210.96	42,000.00	38,178.00	3,000.00	83,178.00		4.49	
Maywood Borough	232,840.99	635,575.97	85,000.00	87,908.00	10,500.00	183,408.00		6.45	
Midland Park Borough	72,300.43	262,825.04	30,000.00	32,559.00	6,000.00	68,559.00		6.38	
Montvale Borough	29,879.03	102,676.61	12,700.00	18,789.00	9,900.00	41,389.00		6.24	
Moonachie Borough	15,188.34	69,874.12	5,500.00	43,421.14	7,000.00	55,921.14		6.58	
New Milford Borough	136,568.64	515,011.11	90,000.00	58,166.00	12,000.00	160,166.00		5.77	
North Arlington Borough	371,801.00	843,821.31	100,000.00	129,517.00	20,000.00	249,517.00	1,009.10	6.65	
Northvale Borough	18,407.57	74,556.59	15,000.00	10,323.00	6,000.00	31,323.00		6.45	
Norwood Borough	45,983.77	128,620.80	40,600.00	21,255.00	5,000.00	66,855.00		7.26	
Oakland Borough	46,364.28	156,499.39	22,000.00	18,273.00	5,000.00	45,273.00		5.67	
Old Tappan Borough	774.88	33,540.98	15,000.00	15,330.00	2,500.00	32,830.00		4.82	
Oradell Borough	158,963.09	406,910.10	41,000.00	48,560.00	9,000.00	98,560.00	1,186.19	5.94	
Palisades Park Borough	149,127.45	494,942.95	64,200.00	78,331.00	10,000.00	152,531.00	1,047.08	6.12	
Paramus Borough	151,354.00	557,637.33	56,000.00	88,990.00	10,000.00	154,990.00	4.54		
Park Ridge Borough	50,133.00	181,451.68	32,000.00	28,723.60	7,500.00	68,223.00	793.86	6.40	
Ramsey Borough	78,827.00	275,840.29	40,000.00	47,530.00	10,000.00	97,530.00	1,971.70	5.34	
Ridgefield Borough	212,445.50	605,908.09	95,000.00	92,609.00	10,000.00	197,609.00	1,981.18	6.31	
Ridgefield Park Township	265,769.45	776,100.24	90,000.00	82,968.00	23,500.00	196,468.00	1,345.74	7.77	
Ridgewood Township	572,468.18	1,846,615.73	100,000.00	189,663.00	50,000.00	339,663.00	6,440.55	5.80	
River Edge Borough	236,837.31	664,860.16	65,000.00	67,969.00	15,500.00	148,469.00		6.76	
Riverdale Township	21,679.05	90,745.65	32,000.00	18,039.00	2,300.00	52,339.00		4.93	
Rochelle Park Township	105,526.50	270,409.29	40,000.00	32,873.00	6,000.00	78,873.00	982.41	6.17	
Rockleigh Borough	2,339.75	11,077.66	2,500.00	1,143.00	100.00	3,743.00		2.52	
Rutherford Borough	403,832.36	1,212,913.67	125,000.00	133,812.00	37,000.00	295,812.00	9,923.42	6.18	
Saddle River Borough	25,864.67	92,900.82	2,000.00	8,760.00	4,000.00	14,760.00		5.58	
Saddle River Township	109,840.00	388,185.54	65,000.00	49,235.00	16,000.00	130,285.00		6.68	

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1951—(Concluded)

TAXING DISTRICT	APPORTIONMENT OF TAXES		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget						Bank Stock Taxes	General Tax Rate to apply per \$100 Valuation (for local taxing purposes)
	(c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	(d)—Total Tax Levy	(a)—Surplus Revenue Appropriated	(b)—Miscellaneous Revenues Anticipated	(c)—Receipts from Delinquent Taxes and Liens	(d)—Total Miscellaneous Revenues (a) - b - c - (c)				
South Hackensack Township	\$ 49,334.52	\$ 104,941.30	\$ 13,600.00	\$ 25,312.00	\$ 3,000.00	\$ 41,912.00	\$ 2,097.40	\$4.97		
Teaneck Borough	1,497,124.12	2,502,075.05	283,000.00	336,101.62	67,200.00	686,301.62	2,788.14	6.22		
Tenally Borough	324,204.21	973,630.87	75,537.87	111,159.00	22,000.00	208,696.87		6.10		
Teterboro Borough	44,082.76	67,891.57	9,145.91	20,761.85		29,907.76		2.38		
Upper Saddle River Borough	22,757.58	64,463.11	9,550.00	5,885.00	2,850.00	18,285.00		4.73		
Waldwick Borough	78,468.43	240,462.96	38,100.00	28,740.00	18,000.00	84,840.00		7.89		
Wallington Borough	161,086.68	466,014.14	31,000.00	52,355.60	18,000.00	101,355.00		9.11		
Washington Township	37,869.51	100,490.61	9,500.00	13,276.00	4,500.00	27,276.00		6.15		
Westwood Borough	182,580.93	495,369.65	60,000.00	88,492.00	15,000.00	163,492.00	1,414.24	5.92		
Woodcliff Lake Borough	25,063.66	96,051.70	12,300.00	15,691.00	2,700.00	30,691.00		5.94		
Wood-Ridge Borough	176,408.89	462,534.47	58,000.00	49,735.00	10,000.00	117,735.00	1,640.34	5.02		
Wyckoff Township	230,585.28	392,616.11	25,000.00	40,248.00	10,000.00	75,248.00	735.12	7.23		
Totals	\$15,860,049.89	\$32,785,214.30	\$4,394,486.04	\$5,317,958.50	\$1,198,245.87	\$10,910,690.41	\$86,063.20			

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1951

TAXING DISTRICT	Value of Land Assessed		Value of Improvements Thereon Assessed		Total Value of Land and Improvements Assessed, Exclusive of Second Class Railroad Property		Value of Second-class Railroad Property (C. 231 L. 1941; C. 40, L. 1948)		Value of Tangible Personal Property Assessed (a)—Household Goods and Chateaus		Value of Tangible Personal Property Assessed (b)—Farm Stock and Farm Machinery		Value of Tangible Personal Property Assessed (c)—Stock in Trade Materials Used in Manufacture and Other Personal Property Assessed Under R.S. 54:4-11		Value of Tangible Personal Property Assessed (d)—All Other Personal Property Used in Business	
	\$		\$		\$		\$		\$		\$		\$		\$	
Bass River Township	177,995		284,715		462,710		.....		30,475		825		4,000		22,325	
Beverly City	306,413		937,030		1,243,443		3,260		141,650		.....		23,110		182,500	
Bordentown City	397,300		2,123,550		2,520,850		9,461		114,475		.....		173,850		131,465	
Bordentown Township	365,925		1,182,400		1,548,325		2,258		131,900		22,600		77,000		85,400	
Burlington City	1,293,231		5,192,929		6,486,160		59,884		281,750		.....		425,525		505,920	
Burlington Township	470,289		1,469,925		1,940,215		350		149,825		12,500		3,900		134,500	
Chesterfield Township	334,200		513,050		847,250		.....		69,104		98,720		9,872		19,744	
Cinnaminson Township	510,125		1,702,800		2,212,925		.....		179,280		33,400		24,400		77,000	
Delanco Township	283,231		1,050,075		1,333,306		2,215		113,050		1,870		13,295		34,535	
Delran Township	317,123		892,004		1,209,127		135		85,925		11,335		6,400		17,755	
Eastampton Township	65,665		121,950		187,615		2,421		50,740		2,256		3,025		33,320	
Edgewater Park Township	191,540		647,905		839,445		5,399		92,625		6,740		86,980		67,400	
Evesham Township	440,263		520,205		960,468		.....		108,632		51,425		3,550		38,923	
Fieldsboro Borough	30,900		134,500		165,400		34		23,300		500		650		5,855	
Florence Township	389,425		5,067,450		5,456,875		5,204		432,982		100,360		1,064,965		139,958	
Hainesport Township	167,939		516,410		684,349		1,025		76,175		6,000		11,450		39,940	
Lumberton Township	251,990		399,000		650,990		1,639		46,650		24,150		11,670		33,150	
Mansfield Township	280,925		604,400		885,325		1,988		75,375		81,800		17,375		39,050	
Maple Shade Township	568,325		2,233,030		2,801,355		4,218		265,075		1,650		49,100		75,425	
Medford Lakes Borough	164,785		408,375		573,160		.....		34,525		.....		.....		4,500	

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1951—(Continued)

TAXING DISTRICT	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Exclusive of Second Class Railroad Property	Value of Second-class Railroad Property (C. 231, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chateaus	Value of Tangible Personal Property Assessed (b)—Farm Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade Materials Used in Manufacture of and Other Personal Property Assessed Under R.S. 54:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business
	\$	\$	\$	\$	\$	\$	\$	\$
Medford Township	551,144	1,268,325	1,787,469	95,300	95,300	53,850	65,850	61,675
Moorestown Township	1,326,653	5,326,515	6,653,168	11,271	602,695	10,350	39,400	244,180
Mount Holly Township	785,740	3,151,835	3,940,575	23,594	328,500	1,325	252,525	501,810
Mount Laurel Township	473,955	746,450	1,220,405	406	112,100	46,700	7,350	137,170
New Hanover Township	19,894	42,335	62,229	2,953	4,375	7,000	2,200	26,000
North Hanover Township	135,264	243,825	379,089	120	19,600	49,445	2,950	14,610
Palmyra Borough	877,820	2,840,400	3,718,220	8,875	161,500	.....	135,100	228,400
Pemberton Borough	84,870	473,850	568,720	376	58,400	.....	16,900	36,270
Pemberton Township	787,542	1,252,800	2,040,342	11,602	24,200	24,200	22,090	192,250
Riverside Township	528,505	2,541,875	3,070,380	13,605	308,701	54,775	145,699	223,363
Riverton Borough	643,500	1,909,750	2,553,250	7,705	163,900	.....	21,400	103,000
Shamong Township	191,310	118,725	310,035	.....	18,775	14,850	1,600	13,840
Southampton Township	367,700	488,900	854,600	3,791	76,250	77,400	15,400	68,575
Springfield Township	337,630	465,095	802,725	36	40,900	239,750	950	45,365
Tabernacle Township	191,017	130,060	321,077	.....	14,225	15,725	3,280	9,500
Washington Township	221,597	69,725	291,322	.....	10,875	4,925	.....	4,500
Westampton Township	152,980	139,335	292,315	.....	26,170	20,430	3,730	91,680
Willingboro Township	102,800	174,300	277,100	.....	12,000	9,000	500	10,350
Woodland Township	151,425	84,725	236,150	141	17,750	3,500	.....	9,055
Wrightstown Borough	51,900	302,800	354,700	100	10,900	350	14,150	30,255
Totals	\$15,000,836	\$47,742,328	\$62,743,164	\$185,250	\$4,641,239	\$1,089,900	\$2,761,191	\$3,733,839

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1951—(Continued)

TAXING DISTRICT	Value of Tangible Personal Property Assessed		(e)—Total Value of Tangible Personal Property Assessed (a)-b-c-d		Deductions		(a)—Household Furniture and Effects Under R.S. 54:4-3.16		Deductions		Deductions		Net Valuation Taxable Including Second-class R. R. Property		Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)		Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)		Amounts Deducted for Additional Veterans' Exemption Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	
	\$		\$		\$		\$		\$		\$		\$		\$		\$		\$	
Bass River Township	58,225		58,225		28,300		28,300		20,525		48,825		472,110		2,450		2,450		.....	
Beverly City	347,060		347,060		72,300		72,300		78,495		150,795		1,442,968		6,350		6,350		.....	
Bordentown City	419,730		419,730		84,600		84,600		94,500		179,100		2,770,941		1,800		1,800		.....	
Bordentown Township	316,900		316,900		47,800		47,800		64,600		112,350		1,751,983		8,350		8,350		.....	
Burlington City	1,213,195		1,213,195		193,900		193,900		214,080		407,980		7,951,063		13,440		13,440		.....	
Burlington Township	300,525		300,525		70,800		70,800		135,200		206,000		2,035,090		.....		.....		.....	
Chesterfield Township	197,440		197,440		31,300		31,300		24,500		55,800		988,890		3,000		3,000		.....	
Cinnaminson Township	314,080		314,080		69,500		69,500		65,650		135,150		2,391,855		.....		.....		.....	
Delanco Township	162,750		162,750		73,700		73,700		82,100		155,800		1,342,471		21,700		21,700		.....	
Delran Township	121,415		121,415		54,100		54,100		80,350		134,450		1,196,227		1,400		1,400		.....	
Eastampton Township	89,535		89,535		19,000		19,000		25,025		44,025		235,546		.....		.....		.....	
Edgewater Park Township	253,745		253,745		28,700		28,700		33,350		62,050		1,037,139		15,610		15,610		.....	
Evesham Township	202,536		202,536		49,750		49,750		42,430		92,180		1,070,324		3,867		3,867		.....	
Fieldsboro Borough	30,305		30,305		15,500		15,500		15,400		30,900		164,890		325		325		.....	
Florence Township	1,738,265		1,738,265		182,000		182,000		269,600		451,650		6,748,694		2,925		2,925		.....	
Hainesport Township	133,565		133,565		57,500		57,500		77,500		135,000		683,339		600		600		.....	
Lumberton Township	113,620		113,620		29,600		29,600		26,875		56,475		711,774		2,635		2,635		.....	
Manfield Township	213,600		213,600		38,600		38,600		24,050		62,650		1,038,263		500		500		.....	
Maple Shade Township	391,250		391,250		177,100		177,100		241,650		418,750		2,778,073		10,725		10,725		.....	
Medford Lakes Borough	39,025		39,025		32,100		32,100		22,500		54,600		557,585		.....		.....		.....	
																		5,401		

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1951—(Continued)

TAXING DISTRICT	Value of Tangible Personal Property Assessed		Deductions		Deductions		Deductions		Net Valuation Taxable Including Second-class R. R. Property		Changes Resulting from Ap-peals and Corrected Errors 1942; R.S. 54:4-39, T. 79, L. 1942; R.S. 54:4-53)		Changes Resulting from Ap-peals and Corrected Errors 1942; R.S. 54:4-39, C. 79, L. 1942; R.S. 54:4-53)		(b)—Amounts To Be Added		Amounts Deducted for Ad-ditional Veterans' Exemption Allowed by Collector Dur-ing Prior Tax Year (C. 295, L. 1949)	
	\$	(e)—Total Value of Tangible Property Assessed (a - b - c - d)	\$	(a)—Household Furniture and Effects Under R.S. 54:4-3.16	\$	(b)—Veterans' Exemptions	\$	(c)—Total Deductions (a - b)	\$	(a)—Amounts To Be Deducted 1942; R.S. 54:4-39, T. 79, L. 1942; R.S. 54:4-53)	\$	(b)—Amounts To Be Added	\$	(a)—Amounts To Be Deducted 1942; R.S. 54:4-39, C. 79, L. 1942; R.S. 54:4-53)	\$	(b)—Amounts To Be Added	\$	(c)—Total Value of Tangible Property Assessed (a - b - c - d)
Medford Township	267,675	267,675	44,500	44,500	52,000	52,000	96,500	96,500	1,968,194	1,968,194	14,625	14,625	14,625	14,625	14,625	14,625	37,465	37,465
Moorestown Township	896,825	896,825	253,950	253,950	237,303	237,303	513,433	513,433	7,047,811	7,047,811	49,625	49,625	49,625	49,625	49,625	49,625	5,378	5,378
Mount Holly Township	1,084,160	1,084,160	156,325	156,325	164,800	164,800	321,125	321,125	4,727,204	4,727,204	1,406,946	1,406,946	1,406,946	1,406,946	1,406,946	1,406,946	6,315	6,315
Mount Laurel Township	303,320	303,320	61,300	61,300	55,885	55,885	117,185	117,185	1,406,946	1,406,946	7,003	7,003	7,003	7,003	7,003	7,003	.....	.....
New Hanover Township	39,575	39,575	4,000	4,000	3,000	3,000	7,003	7,003	97,787	97,787	.....	.....	.....	.....	.....	.....	.....	.....
North Hanover Township	86,605	86,605	19,100	19,100	13,062	13,062	32,162	32,162	433,652	433,652	2,047	2,047	2,047	2,047	2,047	2,047	.....	.....
Palmyra Borough	525,000	525,000	134,900	134,900	200,070	200,070	335,570	335,570	3,916,525	3,916,525	200	200	200	200	200	200	16,385	16,385
Pemberton Borough	111,370	111,370	20,600	20,600	27,000	27,000	47,600	47,600	633,266	633,266	1,900	1,900	1,900	1,900	1,900	1,900	.....	.....
Pemberton Township	291,350	291,350	46,400	46,400	61,440	61,440	107,840	107,840	2,235,454	2,235,454	4,840	4,840	4,840	4,840	4,840	4,840	27,465	27,465
Riverside Township	738,538	738,538	153,100	153,100	201,000	201,000	354,100	354,100	3,468,423	3,468,423	1,700	1,700	1,700	1,700	1,700	1,700	4,100	4,100
Riverton Borough	296,300	296,300	83,600	83,600	78,200	78,200	161,800	161,800	2,695,455	2,695,455	.....	.....	.....	.....	.....	.....	.....	.....
Shamong Township	46,065	46,065	12,700	12,700	6,225	6,225	13,925	13,925	337,175	337,175	4,000	4,000	4,000	4,000	4,000	4,000	.....	.....
Southampton Township	227,625	227,625	49,950	49,950	36,900	36,900	86,850	86,850	999,166	999,166	4,820	4,820	4,820	4,820	4,820	4,820	.....	.....
Springfield Township	326,965	326,965	26,000	26,000	27,000	27,000	53,000	53,000	1,076,720	1,076,720	2,200	2,200	2,200	2,200	2,200	2,200	.....	.....
Tabernacle Township	42,730	42,730	12,200	12,200	18,825	18,825	31,023	31,023	332,782	332,782	536	536	536	536	536	536	.....	.....
Washington Township	20,300	20,300	8,675	8,675	7,875	7,875	16,530	16,530	295,072	295,072	.....	.....	.....	.....	.....	.....	.....	.....
Westampton Township	142,010	142,010	13,850	13,850	14,500	14,500	28,350	28,350	405,975	405,975	1,300	1,300	1,300	1,300	1,300	1,300	.....	.....
Willingboro Township	31,850	31,850	12,600	12,600	14,150	14,150	26,750	26,750	282,200	282,200	775	775	775	775	775	775	.....	.....
Woodland Township	30,305	30,305	8,800	8,800	6,475	6,475	15,275	15,275	251,321	251,321	400	400	400	400	400	400	.....	.....
Wrightstown Borough	55,655	55,655	2,600	2,600	7,000	7,000	9,600	9,600	400,855	400,855	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$12,232,189	\$12,232,189	\$2,433,400	\$2,433,400	\$2,891,940	\$2,891,940	\$5,375,340	\$5,375,340	\$69,785,263	\$69,785,263	\$194,620	\$194,620	\$6,001	\$6,001	\$6,001	\$6,001	\$105,533	\$105,533

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1951—(Continued)

Taxing District	Equalization—Amounts Deducted Under R.S. 54:3-17 to	Equalization—Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19	Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed	Property Exempt from Taxation	(a)—Public School Property	Property Exempt from Taxation	(b)—Other School Property	Property Exempt from Taxation	(c)—Public Property	Property Exempt from Taxation	(d)—Church and Charitable
Bass River Township			\$ 469,660	.....	\$ 25,800	.....	.....	.....	.....	\$ 8,600	\$ 17,300	.....
Beverly City			1,436,618	.....	76,500	.....	.....	.....	.....	55,360	188,987	.....
Bordentown City			2,769,141	.....	212,800	.....	.....	.....	.....	56,400	234,950	.....
Bordentown Township			1,746,633	.....	.....	.....	.....	.....	.....	2,600	.....	.....
Burlington City			7,337,623	.....	490,000	.....	.....	.....	.....	730,200	422,150	.....
Burlington Township			2,035,090	.....	130,000	.....	.....	.....	.....	10,050	257,250	.....
Chesterfield Township			985,890	.....	8,800	.....	.....	.....	.....	23,200	38,000	.....
Cinnaminson Township			2,391,855	.....	141,600	.....	.....	.....	.....	30,400	64,500	.....
Delanco Township			1,320,771	.....	133,000	.....	.....	.....	.....	6,700	53,550	.....
Delran Township			1,194,827	.....	40,000	.....	.....	.....	.....	38,200	22,950	.....
Eastampton Township			235,546	.....	2,650	.....	.....	.....	.....	.....	850	.....
Edgewater Park Township			1,021,529	.....	1,000	.....	.....	.....	.....	2,200	32,000	.....
Evesham Township			1,066,957	.....	48,700	.....	.....	.....	.....	8,800	16,500	.....
Fieldsboro Borough			164,514	.....	20,500	.....	.....	.....	.....	1,825	9,300	.....
Florence Township			6,745,769	.....	75,000	.....	.....	.....	.....	6,600	43,100	.....
Hainesport Township			683,339	.....	46,700	.....	.....	.....	.....	1,900	15,300	.....
Lumberton Township			709,139	.....	18,200	.....	.....	.....	.....	3,400	6,200	.....
Mansfield Township			1,037,763	.....	22,600	.....	.....	.....	.....	3,000	17,000	.....
Maple Shade Township			2,772,749	.....	335,510	.....	.....	.....	.....	317,670	107,385	.....
Medford Lakes Borough			557,585	.....	.....	.....	.....	.....	.....	14,900	6,500	.....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1951—(Continued)

Taxing District	Equalization—Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Equalization—Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19	Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed	Property Exempt from Taxation (a)—Public School Property	Property Exempt from Taxation (b)—Other School Property	Property Exempt from Taxation (c)—Public Property	Property Exempt from Taxation (d)—Church and Charitable
Medford Township			\$ 1,960,069	.....	\$ 85,000	.....	\$ 13,100	\$ 61,700
Moorestown Township			6,995,721	.....	207,215	.....	59,640	461,025
Mount Holly Township			4,672,201	.....	241,575	.....	408,950	400,800
Mount Laurel Township			1,400,131	.....	45,000	.....	1,350	5,650
New Hanover Township			97,787	.....	.....	.....	1,000	1,200
North Hanover Township			431,605	.....	9,800	.....	.....	22,650
Palmyra Borough			3,899,940	.....	145,000	.....	154,000	93,000
Pemberton Borough			632,066	.....	46,000	23,500	100,800	52,500
Pemberton Township			2,230,614	.....	7,000	.....	68,500	306,800
Riverside Township			3,431,683	.....	180,300	175,000	160,775	253,075
Riverton Borough			2,689,655	.....	73,900	.....	92,000	203,000
Shamong Township			333,175	.....	3,000	.....	.....	2,200
Southampton Township			994,346	.....	85,100	.....	32,500	34,350
Springfield Township			1,074,526	.....	78,900	.....	2,000	13,600
Tabernacle Township			332,246	.....	1,000	.....	1,300	5,025
Washington Township			295,072	.....	2,000	.....	500	6,100
Westampton Township			404,075	.....	.....	.....	1,500	2,300
Willingboro Township			281,425	.....	1,500	.....	.....	2,850
Woodland Township			250,921	.....	8,100	.....	.....	3,550
Wrightstown Borough			400,855	.....	30,000	.....	10,950	44,500
Totals			\$69,491,111	.....	\$3,079,750	\$452,260	\$2,431,370	\$3,538,747

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1951—(Continued)

Taxing District	Property Exempt from Taxation (e)—Cemeteries and Gravyards	Property Exempt from Taxation (f)—Other Exemptions not Included in Foregoing Classification	Real Property Exempt from Taxation (f)—Other Exemptions not Included in Foregoing Classification	Personal Property Exempt from Taxation (f)—Other Exemptions not Included in Foregoing Classification	Property Exempt from Taxation (g)—Total Amount of Exempt Property	Apportionment of Taxes (a)—County Taxes Appor- tioned (Exclusive of Bank Stock Taxes)	Apportionment of Taxes (b)—County Library Taxes	Apportionment of Taxes (c)—Local Taxes To Be Raised For District School Purposes As Required by District School Budget	Apportionment of Taxes (c)—Local Taxes To Be Raised For District School Purposes As Required by District School Budget	Local Municipal Budget Purposes As Required by
Bass River Township	\$ 20,300	\$	\$	\$	\$ 72,600	\$ 9,605.73	\$ 146.52	\$ 17,921.52	\$	\$ 67,922.03
Beverly City	440	123,295	61,100	.....	454,552	29,382.52	448.29	.....	.....	71,330.00
Bordertown City	4,500	61,100	.....	.....	583,350	56,636.00	863.92	.....	.....	26,000.00
Bordertown Township	10,000	822,500	.....	30,000	863,100	35,723.10	544.91	.....	.....	214,916.18
Burlington City	27,600	2,098,650	.....	.....	3,875,600	150,073.10	2,239.24	.....	.....	102,835.00
Burlington Township	6,200	50	.....	.....	403,530	41,622.79	534.91	.....	.....	.....
Chesterfield Township	1,000	125,000	.....	.....	196,000	20,163.97	307.58	26,008.27	.....	.....
Cinnaminson Township	19,700	.....	.....	.....	256,200	48,919.54	746.21	85,398.00	.....	.....
Delanco Township	.....	50	.....	.....	193,300	27,013.14	412.05	89,653.90	.....	.....
Delran Township	900	.....	.....	.....	102,050	24,437.27	372.76	37,949.00	.....	.....
Eastampton Township	.....	.....	.....	.....	3,500	4,817.50	73.49	13,766.48	.....	.....
Edgewater Park Township	61,000	.....	.....	.....	96,800	20,892.88	318.70	36,725.22	.....	.....
Evesham Township	1,500	.....	.....	.....	76,500	21,822.00	332.87	45,500.00	.....	.....
Fieldshoro Borough	.....	400	.....	.....	32,025	3,364.72	51.33	9,705.09	.....	.....
Florence Township	1,200	.....	.....	.....	125,900	137,968.18	2,104.60	336,534.97	.....	.....
Hainesport Township	3,300	55,600	.....	.....	134,300	13,976.03	213.19	28,619.95	.....	.....
Lumberton Township	900	.....	.....	12,100	23,700	14,503.70	221.24	24,273.25	.....	.....
Mansfield Township	3,400	.....	.....	.....	46,000	21,224.90	323.76	37,569.08	.....	.....
Maple Shade Township	.....	280	.....	.....	760,845	56,709.79	865.04	149,204.50	.....	.....
Medford Lakes Borough	.....	.....	.....	.....	21,400	11,404.04	173.96	17,801.32	.....	.....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1951—(Continued)

Taxing District	(c) Local Taxes To Be Raised For District School Purposes As Required by Rancocas Valley Regional High School Budget	Apportionment of Taxes (c) Local Taxes To Be Raised For Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes (d) —Total Tax Levy (a) — b — c	Amount of Miscellaneous Revenues For the Support of the Local Municipal Budget (a) — Surplus Revenue Appropriated	Amount of Miscellaneous Revenues For the Support of the Local Municipal Budget (b) — Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues For the Support of the Local Municipal Budget (c) — Receipts from Delinquent Taxes and Liens	Amount of Miscellaneous Revenues For the Support of the Local Municipal Budget (d) — Total of Miscellaneous Revenues (a) — b — c	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local taxing purposes)
Bass River Township	\$	\$ 2,500.00	\$ 30,173.77	\$ 4,000.00	\$ 10,921.00	\$ 4,939.00	\$ 19,860.00	\$	\$ 6.42
Beverly City		14,225.73	111,978.48	12,142.14	24,772.00	13,500.00	50,414.14	874.27	7.78
Bordentown City		66,684.60	195,514.52	5,000.00	44,800.00	15,000.00	64,800.00	2,852.28	7.06
Bordentown Township			62,268.01	32,000.00	34,500.00	3,500.00	70,000.00	.....	3.56
Burlington City			367,278.52	273,000.00	618,120.00	22,566.29	913,686.29	2,426.83	5.02
Burlington Township			145,092.70	22,500.00	54,447.00	12,357.10	89,304.10	.....	7.14
Chesterfield Township			46,479.82	18,038.85	25,132.32	4,262.85	47,514.02	.....	4.72
Cinnaminson Township		20,899.74	155,963.49	17,000.00	42,040.00	12,000.00	71,040.00	.....	6.34
Delanco Township		15,985.92	133,068.01	11,000.00	21,149.25	11,900.00	44,049.25	.....	9.96
Delran Township		7,670.50	70,429.53	8,500.00	31,700.00	8,964.36	49,164.36	.....	5.00
Eastampton Township		531.06	21,804.11	6,000.00	7,912.00	2,000.00	15,912.00	.....	9.26
Edgewater Park Township			57,936.80	4,713.00	20,860.00	5,000.00	30,573.00	.....	5.62
Evesham Township		622.78	68,277.65	20,000.00	21,900.00	9,100.00	51,000.00	437.22	6.40
Fieldsboro Borough		1,400.00	14,521.15	2,727.12	8,700.00	2,600.00	14,027.12	.....	8.82
Florence Township		151,689.48	628,297.23	28,000.00	66,294.85	21,899.17	116,194.02	1,410.52	3.32
Hainesport Township		5,762.00	56,163.70	4,600.00	15,626.00	7,500.00	27,736.00	.....	8.22
Lamberton Township		889.75	47,791.48	7,500.00	18,000.00	5,000.00	30,500.00	.....	6.74
Mansfield Township			59,107.74	25,060.00	36,636.00	13,780.00	75,416.00	.....	5.70
Maple Shade Township		77,750.00	284,525.33	38,000.00	74,200.00	8,000.00	120,200.00	.....	10.26
Medford Lakes Borough		18,030.00	47,409.32	1,000.00	8,602.00	1,881.03	11,483.03	.....	8.30
Medford Township		17,973.10	122,434.43	13,000.00	25,937.00	21,348.69	60,285.69	1,076.90	6.24
Moorestown Township		129,147.04	602,312.14	25,000.00	77,221.25	33,000.00	135,221.25	.....	8.58
Mount Holly Township		135,561.77	417,790.72	18,000.00	68,284.00	40,000.00	126,284.00	4,010.86	8.88
Mount Laurel Township			91,333.06	18,178.08	25,231.00	14,000.00	57,409.08	.....	6.52
New Hanover Township			2,030.49	8,122.11	10,483.00	.....	18,605.11	.....	2.98
North Hanover Township			37,180.71	4,500.00	11,900.00	10,012.33	26,412.33	.....	8.60
Palmyra Borough		65,773.97	302,894.12	15,000.00	81,506.00	14,559.59	111,065.59	.....	7.76

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-Class Railroad Property (C. 291, L. 1941, C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chateaus	Value of Tangible Personal Property Assessed (b)—Farm Stock and Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed under R.S. 54:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business
Audubon Borough	\$ 2,294,300	\$ 5,122,100	\$ 7,416,400	\$ 9,060	\$ 539,400	\$	\$ 19,300	\$ 239,910
Barrington Borough	481,195	1,959,425	2,440,620	750	193,375	.....	.....	147,667
Bellmawr Borough	349,204	1,880,351	2,229,555	434	83,350	7,650	11,575	55,550
Berlin Borough	390,350	1,204,150	1,594,500	5,283	92,825	.....	21,100	81,050
Berlin Township	228,670	480,570	709,240	.....	37,025	.....	.....	18,530
Brooklawn Borough	263,670	1,081,125	1,344,795	340	165,955	.....	.....	34,500
City of Camden	35,925,790	84,414,865	120,340,655	3,105,788	6,639,290	.....	10,037,900	8,502,010
Chester Borough	65,140	74,755	139,895	.....	21,560	950	2,350	3,100
Chester Township	294,110	1,554,550	1,848,660	1,050	208,380	.....	.....	16,246
Clementon Borough	3,062,575	11,365,275	14,427,850	8,891	889,850	.....	248,800	324,475
Collingswood Borough	1,387,216	7,973,740	9,360,956	1,842	561,910	27,100	31,100	167,550
Delaware Township	115,389	874,975	990,364	4,282	43,655	.....	335,275	36,500
Gibbstown Borough	2,368,500	6,807,700	9,176,200	22,675	534,075	.....	350,550	1,204,500
Gloucester City	942,995	3,224,850	4,167,845	3,375	390,000	40,000	16,000	104,397
Gloucester Township	2,594,400	9,867,450	12,461,850	13,638	807,050	.....	125,725	344,750
Haddon Heights Borough	1,467,215	5,341,475	6,808,690	6,000	517,975	.....	29,950	312,565
Haddon Township	1,759,220	10,681,425	12,440,345	5,021	484,025	.....	145,000	144,930
Haddon Township	30,330	131,250	161,580	30	8,400	300	.....	3,000
Hi-Nella Borough	233,910	899,425	1,133,335	280	58,215	350	17,650	60,150
Laurel Springs Borough								

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1951—(Continued)

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second-class Railroad Property (C. 291, L. 1941. C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chattels	Value of Tangible Personal Property Assessed (b)—Farm Stock and Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade, Materials Used in Manufacture and Other Personal R.S. 54:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business
Lawnside Borough	\$ 268,525	\$ 449,450	\$ 717,975	\$ 3,248	\$ 51,000	.....	.....	\$ 10,300
Lindenwold Borough	361,880	1,487,695	1,849,575	.....	145,225	.....	2,080	35,000
Magnolia Borough	321,295	913,425	1,234,720	666	118,800	.....	10,700	29,530
Merchantville Borough	777,775	3,150,550	3,928,325	10,289	283,175	.....	32,300	220,180
Mt. Ephraim Borough	550,647	2,258,975	2,809,622	804	111,900	.....	20,850	43,055
Oaklyn Borough	452,745	2,771,300	3,224,045	11,808	255,300	.....	91,225	167,500
Pennsauken Township	5,676,375	16,251,010	21,927,385	28,440	1,589,515	.....	400,000	517,700
Pine Hill Borough	267,425	643,250	910,675	2,045	77,425	\$ 1,200	6,000	8,000
Pine Valley Borough	27,500	111,360	138,860	.....	9,000	.....	.....	600
Runnemede Borough	370,600	2,088,575	2,459,175	.....	123,300	900	31,200	141,330
Somerdale Borough	242,954	571,110	814,064	50	67,825	1,250	12,200	41,600
Stratford Borough	189,096	632,425	821,521	710	51,125	2,000	6,570	42,050
Tavistock Borough	32,350	63,250	95,600	.....	5,900	.....	.....	.....
Voorhees Township	296,300	746,475	1,042,775	1,083	41,525	7,800	3,100	32,800
Waterford Township	375,424	959,496	1,334,920	4,214	112,610	48,000	13,645	46,447
Winslow Township	669,600	1,242,560	1,912,160	16,031	144,940	7,350	3,500	159,550
Woodlynne Borough	319,035	1,747,715	2,066,750	.....	234,200	.....	30,400	22,600
Audubon Park Borough	.....	.....	(903,160)	.....	(U. S. Housing, Exempt Valuation not included in Totals)	.....	.....	.....
Totals	\$65,453,705	\$191,097,777	\$256,481,482	\$3,268,597	\$15,700,780	\$145,800	\$12,076,045	\$13,387,352

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1951—(Continued)

Taxing District	Value of Tangible Personal Property Assessed	(e)—Total Value of Tangible Personal Property Assessed (a) - (b) - (c) - (d)	Deductions (a)—Household Furniture and Effects Under R.S. 54:4-3.16	Deductions (b)—Veterans Exemptions	Deductions (c)—Total Deductions (a) - (b)	Net Valuation Taxable, Including Railroad Property	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	(a)—Amounts To Be Deducted	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	(b)—Amounts To Be Added	Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)
Audubon Borough	\$ 849,610	\$ 269,700	\$ 319,400	\$ 589,100	\$ 7,684,970	\$ 25,300	\$ 1,400	25,300	222,525	5,125	21,560
Barrington Borough	344,092	98,300	124,225	222,525	2,562,937	5,125	6,500	5,125	1,671,758	3,330	300
Belinaw Borough	188,125	81,360	171,500	129,000	2,135,314	3,330	3,584,451	3,330	191,000	104,575	.....
Berlin Borough	200,975	61,500	67,500	129,000	1,671,758	.....	.....	.....	1,351,890	.....	.....
Berlin Township	55,525	30,700	50,725	81,425	683,340	.....	.....	.....	144,708,187	.....	.....
Brooklawn Borough	200,455	80,550	113,450	191,000	1,351,890	.....	.....	.....	154,405	.....	.....
City of Camden	25,199,200	1,899,600	2,037,836	3,937,436	144,708,187	.....	.....	.....	400	.....	.....
Chesilhurst Borough	27,960	9,200	4,250	13,450	154,405	.....	.....	.....	24,800	.....	.....
Clementon Borough	224,626	55,100	92,475	147,575	1,927,361	.....	.....	.....	21,135	.....	.....
Collingswood Boro	333,125	353,450	401,950	755,400	15,144,466	.....	.....	.....	91,347	.....	.....
Delaware Township	786,860	238,520	391,550	630,070	9,519,588	.....	.....	.....	2,000	.....	.....
Gibbsboro Borough	415,430	24,200	30,000	54,200	1,355,876	.....	.....	.....	14,975	.....	.....
Gloucester City	2,089,425	268,900	313,512	582,412	10,705,888	.....	.....	.....	22,975	.....	.....
Gloucester Township	550,997	200,975	184,475	385,450	4,337,367	.....	.....	.....	693	.....	.....
Haddon Township	1,277,525	340,700	314,550	655,250	13,097,763	.....	.....	.....	27,976	.....	.....
Haddon Heights Borough	860,190	205,400	227,675	433,075	7,241,805	.....	.....	.....	850	.....	.....
Haddon Township	778,955	333,500	444,475	777,975	12,446,346	.....	.....	.....	1,850	.....	.....
Hi-Nella Borough	11,700	5,500	5,650	11,150	162,160	.....	.....	.....	.....	.....	.....
Laurel Springs Borough	136,365	36,315	62,120	98,435	1,171,545	.....	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1951—(Continued)

Taxing District	Value of Tangible Personal Property Assessed	(e)—Total Value of Tangible Personal Property Assessed (a-b-c-d)	Deductions (a)—Household Furniture and Effects Under R.S. 54:4-3.16	Deductions (b)—Veterans Exemptions	Deductions (c)—Total Deductions (a-b)	Net Valuation Taxable, Including Second-class Railroad Property	Changes Resulting from Ap- peals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	(a)—Amounts To Be Deducted (R.S. 54:4-53)	Changes Resulting from Ap- peals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	(b)—Amounts To Be Added (R.S. 54:4-53)	Amounts Deducted for Addi- tional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)
Lawnside Borough	\$ 61,300		\$ 34,350	\$ 40,500	\$ 74,850	\$ 704,425					\$ 1,500
Lindenwood Borough	182,305		96,500	148,850	245,350	1,789,778					.....
Magnolia Borough	159,090		57,200	65,925	123,125	1,271,341		\$ 2,250			.....
Merchantville Borough	535,655		110,400	119,050	229,450	4,244,819					8,100
Mt. Ephraim Borough	180,805		111,900	268,860	380,760	2,610,471					.....
Oaklyn Borough	514,025		98,350	178,500	276,850	3,473,028		3,375			15,300
Pennsauken Township	2,507,215		803,700	727,185	1,530,885	22,932,155		24,955		\$ 38,515	98,170
Pine Hill Borough	92,625		46,000	68,600	114,600	890,745					1,800
Pine Valley Borough	9,600		1,400	.....	.....	147,060					.....
Rumennede Borough	296,730		123,300	241,945	365,245	2,390,660					30,500
Somerdale Borough	122,875		40,500	54,500	95,000	841,989					5,000
Stratford Borough	101,745		35,200	59,310	94,510	829,466					.....
Tavistock Borough	5,900		300	.....	300	101,200					.....
Voorhees Township	85,225		.....	36,500	36,500	1,092,583					.....
Waterford Township	220,702		83,700	87,225	170,925	1,388,911					5,200
Winslow Township	316,340		110,300	89,080	199,380	2,044,151		65			5,240
Woodlynne Borough	287,200		86,800	77,400	164,200	2,189,750		33,188			.....
Audubon Park Borough	.....		.....	.....	.....	.....					12,450
Totals	\$287,005,498		\$3,744,299	\$143,090	\$447,131	\$41,309,477	\$6,433,310		\$7,620,748		\$14,054,058

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1951—(Continued)

Taxing District	Equalization R.S. 54:3-19 to R.S. 54:3-17	Equalization R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19	Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed	Property Exempt From Taxation	(a)—Public School Property	Property Exempt From Taxation	(b)—Other School Property	Property Exempt From Taxation	(c)—Public Property	Property Exempt From Taxation	(d)—Church and Charitable Property
Audubon Borough	\$	\$	\$	\$ 7,659,070	.....	\$	630,475	\$	.....	\$	225,425	\$	262,125
Barrington Borough				2,555,812	.....	.....	31,900	.....	.....	.....	70,100	.....	19,000
Bellmawr Borough				2,104,314	.....	.....	135,700	.....	.....	.....	63,575	.....	8,725
Berlin Borough				1,671,758	.....	.....	21,100	.....	.....	.....	167,500	.....	54,275
Berlin Township				679,410	.....	.....	43,375	.....	.....	.....	22,198	.....	7,540
Brooklawn Borough				1,351,590	388	.....	110,000	.....	.....	.....	159,300	.....	.....
City of Camden				141,228,311	.....	.....	7,516,810	.....	.....	.....	26,693,200	.....	11,513,900
Chestlhurst Borough				154,405	.....	.....	3,560	.....	.....	.....	1,110	.....	.....
Clementon Borough				1,926,961	.....	.....	141,700	.....	.....	.....	32,825	.....	10,250
Collingswood Borough				15,098,841	.....	.....	1,124,500	.....	45,300	.....	701,925	.....	667,325
Delaware Township				9,407,106	.....	.....	372,180	.....	.....	.....	140,280	.....	102,765
Gibbsboro Borough				1,353,876	.....	.....	7,650	.....	.....	.....	1,000	.....	15,100
Gloucester City				10,690,913	.....	.....	526,650	.....	.....	.....	1,024,775	.....	179,775
Gloucester Township				4,295,867	.....	.....	357,000	.....	.....	.....	2,721,500	.....	95,700
Haddon Heights Borough				13,062,363	.....	.....	905,050	.....	.....	.....	269,650	.....	526,450
Haddon Township				7,240,562	.....	.....	843,750	.....	.....	.....	312,095	.....	276,225
Hi-Nella Borough				12,411,040	.....	.....	352,575	.....	.....	.....	351,250	.....	197,600
Laurel Springs Borough				1,169,695	.....	.....	43,000	.....	.....	.....	14,800	.....	36,315

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1951.—(Continued)

Taxing District	Equalization R.S. 54:3-17 to R.S. 54:3-19	Equalization Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19	Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed	Property Exempt From Taxation (a)—Public School Property	Property Exempt From Taxation (b)—Other School Property	Property Exempt From Taxation (c)—Public Property	Property Exempt From Taxation (d)—Church and Charitable Property
Lawnside Borough			\$ 702,925	.....	\$ 52,700	.....	\$ 35,870	33,050
Lindenwold Borough			1,789,778	.....	640,000	.....	80,775	62,350
Magnolia Borough			1,269,091	.....	95,000	500	34,015	25,300
Merchantville Borough			4,236,719	.....	40,700	.....	66,900	142,400
Mt. Ephraim Borough			2,610,471	.....	115,500	75,750	633,350	143,620
Oaklyn Borough			3,454,353	.....	95,000	.....	138,000	54,400
Pennsauken Township			22,847,545	.....	933,700	525,310	1,329,350	168,155
Pine Hill Borough			888,945	.....	46,800	.....	23,275	17,700
Pine Valley Borough			147,060	.....	.....	.....	.....	.....
Runnemede Borough			2,360,160	.....	46,800	.....	16,965	34,100
Somerdale Borough			836,980	403	55,000	.....	153,200	34,600
Stratford Borough			829,466	.....	81,050	.....	.....	6,550
Tavistock Borough			101,200	.....	.....	.....	.....	.....
Voorhees Township			1,087,383	682	7,700	100	3,875	3,350
Waterford Township			1,383,671	.....	12,500	750	991	26,285
Winslow Township			2,044,086	.....	45,075	.....	25,100	16,350
Woodlynne Borough			2,144,112	.....	68,800	1,400	104,950	61,300
Audubon Park Borough								
Totals	\$.....	\$.....	\$282,957,158	1,473	\$15,503,960	\$2,905,805	\$35,632,124	\$14,808,780

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1951—(Continued)

Taxing District	(e) Property Exempt From Taxation (e)—Cemeteries and Graveyards	Property Exempt From Taxation Included in Foregoing Classification	Real Property Exempt From Taxation Included in Foregoing Classification	Property Exempt From Taxation Included in Foregoing Classification	(f)—Other Exemptions not included in Foregoing Classification Personal	(g)—Total Amount of Exempt Property	(a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b)—County Library Taxes	(c)—Local Taxes to be Raised For District School Purposes As Required by District School Budget	(c)—Local Taxes to be Raised For District School Purposes As Required by Local Municipal Budget
Lawnside Borough	\$ 6,200	\$ 41,000	\$ 41,000	.....	.....	\$ 127,820	\$ 10,180.91	\$ 197.84	\$ 31,917.99	.....
Lindenwold Borough	1,500	.....	.....	.....	.....	880,125	25,922.50	502.68	59,540.25	\$ 11,880.00
Magnolia Borough	.....	21,350	21,350	\$ 1,000	.....	177,165	18,381.06	357.07	37,805.85	.....
Merchantville Borough	.....	.....	.....	43,400	.....	293,400	61,363.12	1,192.22	116,461.65	8,215.98
Mt. Ephraim Borough	.....	.....	.....	.....	.....	968,220	37,809.12	733.19	88,900.00	.....
Oaklyn Borough	.....	10,200	10,200	1,000	.....	298,600	50,031.61	975.45	127,970.00	.....
Pennsauken Township	22,100	374,690	374,690	.....	.....	3,353,365	330,915.63	6,440.82	525,128.09	.....
Pine Hill Borough	.....	8,000	8,000	600	.....	96,375	12,875.16	250.18	36,123.50	.....
Pine Valley Borough	.....	.....	.....	.....	.....	.....	2,129.96	41.30	.....	.....
Runnemede Borough	.....	70,875	70,875	5,020	.....	173,760	34,183.71	671.45	82,637.50	.....
Somerdale Borough	2,000	.....	.....	12,700	.....	257,500	12,122.65	236.48	24,315.00	.....
Stratford Borough	.....	24,819	24,819	16,000	.....	128,419	12,013.69	232.97	23,874.91	.....
Tavistock Borough	.....	.....	.....	.....	.....	.....	1,465.74	28.42	.....	.....
Voorhees Township	.....	.....	.....	.....	.....	21,025	15,749.37	306.87	44,500.00	.....
Waterford Township	595	8,630	8,630	.....	.....	49,751	20,040.59	390.10	43,911.86	.....
Winslow Township	1,425	8,500	8,500	.....	.....	96,450	29,605.81	574.13	70,894.50	.....
Woodlynne Borough	.....	.....	.....	500	.....	237,150	31,054.55	615.02	52,000.00	.....
Audubon Park Borough	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	\$1,374,470	\$1,592,229	\$1,592,229	\$114,070	\$71,861,438	\$4,098,249.81	\$30,000.00	\$6,511,448.79	\$522,192.11	

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1951—(Continued)

Taxing District	(c)—Local Taxes to be Raised For Lower County Regional High School	(c)—Local Taxes to be Raised For Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(d)—Total Aax Levy (a)-|-b-|-c)	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(b)—Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(c)—Receipts from Delinquent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(d)—Total of Miscellaneous Revenues (a)-|-b-|-c)	Bank Stock Taxes Due	General Tax Rate to Apply per \$100 Valuation (for local taxing purposes)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Audubon Borough		151,590.30	490,679.95	30,000.00	56,295.00	56,295.00	14,000.00	14,000.00	100,295.00	100,295.00	1,778.97	\$6.40
Barrington Borough		71,969.51	192,709.40	26,500.00	33,758.00	33,758.00	7,892.00	7,892.00	68,150.00	68,150.00	.....	7.52
Bellmawr Borough		56,682.18	142,480.04	17,600.00	46,515.00	46,515.00	10,000.00	10,000.00	74,115.00	74,115.00	.....	6.68
Berlin Borough		15,062.41	101,490.09	16,810.32	23,313.00	23,313.00	4,500.00	4,500.00	44,623.32	44,623.32	1,216.83	6.08
Berlin Township		12,468.20	52,037.25	9,467.29	9,963.00	9,963.00	8,800.00	8,800.00	28,230.20	28,230.20	.....	7.62
Brooklawn Borough		4,100.00	76,685.64	8,439.00	36,536.00	36,536.00	.....	.....	44,375.50	44,375.50	.....	5.68
City of Camden		3,579,704.33	8,601,836.19	943,867.35	1,826,885.00	1,826,885.00	290,000.00	290,000.00	3,060,752.35	3,060,752.35	24,076.34	5.36
Chester Borough		5,861.30	11,555.20	.....	5,062.00	5,062.00	.....	.....	5,062.00	5,062.00	.....	7.50
Clementon Borough		31,853.05	150,224.69	17,590.00	22,601.00	22,601.00	12,000.00	12,000.00	52,101.00	52,101.00	792.84	7.80
Collingswood Borough		236,205.71	864,042.49	95,000.00	132,500.00	132,500.00	32,500.00	32,500.00	260,000.00	260,000.00	3,190.54	5.72
Delaware Township		131,843.76	526,674.11	110,000.00	126,600.00	126,600.00	21,000.00	21,000.00	257,600.00	257,600.00	.....	5.56
Gibbstown Borough		2,513.92	48,882.80	5,950.00	6,338.00	6,338.00	1,500.00	1,500.00	13,788.00	13,788.00	.....	3.62
Gloucester City		272,000.82	730,051.61	70,000.00	130,687.00	130,687.00	30,126.74	30,126.74	230,813.74	230,813.74	.....	6.52
Gloucester Township		68,618.90	287,702.26	50,000.00	60,000.00	60,000.00	25,000.00	25,000.00	135,000.00	135,000.00	.....	6.64
Haddonfield Borough		260,511.81	784,191.08	50,000.00	128,731.00	128,731.00	21,000.00	21,000.00	199,731.00	199,731.00	1,595.20	6.00
Haddon Heights Borough		121,102.35	435,452.42	75,000.00	67,486.00	67,486.00	14,000.00	14,000.00	156,486.00	156,486.00	.....	6.02
Haddon Township		193,939.00	734,928.91	104,000.00	94,500.00	94,500.00	20,000.00	20,000.00	218,500.00	218,500.00	.....	5.92
Hi-Nella Borough		1,667.07	10,205.97	3,600.00	2,318.00	2,318.00	900.00	900.00	7,318.00	7,318.00	.....	6.30
Laurel Springs Borough		16,220.51	68,037.52	11,348.42	13,600.00	13,600.00	4,000.00	4,000.00	28,948.42	28,948.42	414.19	5.82
Lawnside Borough		18,225.00	60,524.74	7,500.00	14,547.00	14,547.00	20,000.00	20,000.00	42,047.00	42,047.00	.....	8.60
Lindenwald Borough		39,225.52	159,849.14	28,000.00	22,300.00	22,300.00	18,000.00	18,000.00	68,300.00	68,300.00	.....	8.36
Magnolia Borough		32,600.28	89,144.26	13,000.00	16,500.00	16,500.00	3,500.00	3,500.00	33,000.00	33,000.00	.....	7.04

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1951—(Concluded)

Taxing District	Apportionment of Taxes	(c)—Local Taxes to be Raised For Lower County Regional High School	Apportionment of Taxes	(c)—Local Taxes to be Raised For Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(d)—Total Tax Levy (a)-b-c	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(a)—Surplus Revenue Appropriated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(b)—Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(c)—Receipts from Delinquent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(d)—Total of Miscellaneous Revenues (a)-b-c	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (for local taxing purposes)
Merchantville Borough			\$	\$ 71,614.41	\$	268,847.38	\$	23,000.00	\$	50,426.00	\$	3,500.00	\$	76,926.00	\$ 1,137.04	\$6.10
Mt. Ephraim Borough			66,024.00	193,466.31	37,000.00	193,466.31	39,000.00	37,000.00	39,000.00	39,000.00	2,250.00	2,250.00	78,250.00	78,250.00	.....	7.42
Oaklyn Borough			75,385.03	254,362.09	30,000.00	254,362.09	47,100.00	30,000.00	47,100.00	47,100.00	11,000.00	11,000.00	88,100.00	88,100.00	1,163.80	7.34
Pennsauken Township			365,630.18	1,228,114.72	150,000.00	1,228,114.72	248,919.00	150,000.00	248,919.00	248,919.00	75,200.00	75,200.00	474,119.00	474,119.00	802.84	5.36
Pine Hill Borough		\$ 11,336.36	25,455.88	86,041.03	11,289.94	86,041.03	13,800.00	11,289.94	13,800.00	.....	8,500.00	.....	33,066.94	33,066.94	.....	9.66
Pine Valley Borough			6,285.00	8,456.26	1,275.00	8,456.26	.....	1,275.00	.....	.....	.....	.....	1,275.00	1,275.00	.....	5.76
Rummelade Borough			57,155.38	174,648.64	27,000.00	174,648.64	27,000.00	27,000.00	27,000.00	27,000.00	9,500.00	9,500.00	64,300.00	64,300.00	.....	7.52
Somerdate Borough			27,493.90	64,167.13	1,300.00	64,167.13	20,000.00	1,300.00	20,000.00	20,000.00	.....	.....	21,300.00	21,300.00	.....	7.64
Stratford Borough			13,700.00	54,821.57	13,600.00	54,821.57	13,600.00	13,600.00	13,600.00	13,600.00	5,528.00	5,528.00	32,328.00	32,328.00	.....	6.32
Tavistock Borough			3,230.00	4,724.16	318.80	4,724.16	300.00	318.80	300.00	300.00	.....	.....	618.80	618.80	.....	4.67
Voorhees Township			13,154.00	73,710.14	14,400.00	73,710.14	13,600.00	14,400.00	13,600.00	13,600.00	7,400.00	7,400.00	35,400.00	35,400.00	.....	6.76
Waterford Township		17,676.43	18,805.80	100,824.78	6,400.00	100,824.78	29,442.14	6,400.00	29,442.14	29,442.14	10,000.00	10,000.00	45,842.14	45,842.14	674.20	7.08
Winslow Township		26,015.55	17,026.00	144,115.99	33,912.47	144,115.99	57,013.00	33,912.47	57,013.00	57,013.00	21,000.00	21,000.00	111,925.47	111,925.47	.....	7.08
Woodlyme Borough			44,560.90	128,169.57	15,000.00	128,169.57	13,150.00	15,000.00	13,150.00	13,150.00	8,000.00	8,000.00	36,150.00	36,150.00	.....	5.90
Audubon Park Borough																
Totals		\$112,997.56	\$6,118,937.25	\$17,393,825.53	\$2,058,049.59	\$3,450,785.14	\$720,596.74	\$6,229,431.47	\$36,842.79	.....	.....	.....	.....	.....	.....	.....

Total County Taxes Appropriated	.....	\$4,135,092.60
Bank Stock Taxes Due County	.....	36,842.79
Net County Taxes Apportioned	.....	4,098,249.81
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	.....	1,918,860.00
County Tax Rate per \$100 of Valuation	.....	\$1.44836407
County Library Tax Rate per \$100 of Valuation	.....	.028086396
Lower County Regional High School Tax Rate per \$100 of Valuation	.....	1.2726826

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second Class N. R. Property	Value of Second-Class Railroad Property C. 291 L. 1941 C. 40 L. 1948	Value of Tangible Personal Property Assessed (a)—Household Goods and Chattels	Value of Tangible Personal Property Assessed (b)—Farm Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed under R.S. 54:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e)—Total Value of Tangible Personal Property Assessed (a) - (b) - (c) - (d) - (e)
Avalon Borough	\$ 1,157,473	\$ 1,298,710	\$ 2,456,183	\$ 28,479	\$ 111,250	\$ 11,350	\$ 92,225	\$ 32,690	\$ 143,940
Cape May City	2,211,471	3,201,850	5,413,321	5,413,321	256,075	.....	92,225	185,000	533,300
Cape May Point Borough	118,578	264,200	382,778	.....	12,075	.....	100	4,835	17,010
Dennis Township	248,605	473,900	722,505	17,723	67,175	11,600	19,016	45,000	142,785
Lower Township	448,025	1,595,550	2,043,575	21,833	12,325	30,800	10,500	178,500	232,725
Middle Township	750,120	1,219,805	1,999,925	14,713	114,680	1,300	19,200	183,070	318,250
North Wildwood City	2,471,428	3,860,925	6,332,353	.....	503,145	.....	26,900	67,700	597,805
Ocean City	5,334,357	10,628,690	16,563,047	55,934	143,800	.....	65,000	611,875	820,675
Sea Isle City	670,216	1,276,700	1,946,916	.....	94,100	4,800	8,615	41,445	148,960
Stone Harbor Borough	1,028,870	2,152,690	3,181,560	.....	114,430	.....	8,640	36,260	159,330
Upper Township	382,971	995,125	1,378,096	3,069	68,270	3,090	9,500	71,225	152,085
West Cape May Borough	157,512	348,750	506,262	2,116	31,500	.....	5,300	15,000	51,800
West Wildwood Borough	139,113	338,413	477,526	.....	39,725	.....	450	3,375	43,550
Wildwood City	3,354,172	7,373,300	10,927,672	58,501	423,080	.....	166,760	627,610	1,217,450
Wildwood Crest Borough	1,225,790	2,446,625	3,672,415	1,000	98,705	.....	3,345	27,000	129,050
Woodbine Borough	133,468	559,975	693,443	8,666	33,675	4,175	26,075	71,800	135,725
Totals	\$20,432,169	\$38,265,408	\$58,697,577	\$219,034	\$2,124,610	\$55,765	\$461,620	\$2,202,445	\$4,844,440

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1951—(Continued)

Taxing District	Deductions	Net Valuation Taxable, Including Second-Class Railroad Property	Changes Resulting from Ap- peals and Corrected Errors (R.S. 54:4-49; C. 79, L. 1942; R.S. 54:4-53)	(a)—Amounts To Be Deducted	Changes Resulting from Ap- peals and Corrected Errors (R.S. 54:4-49; C. 79, L. 1942; R.S. 54:4-53)	Amounts Deducted for Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	Net Valuation on Which County Taxes are Apportioned	Property Exempt From Taxation	(a)—Public School Property	Property Exempt From Taxation	(b)—Other School Property
Avalon Borough	\$ 25,000	\$ 2,575,123	\$ 24,790	\$ 2,575,123	\$ 2,575,123	\$ 6,000	\$ 2,544,333	\$ 14,700	\$ 14,700	\$ 14,700	\$ 14,700
Cape May City	88,640	5,886,460	2,570	5,886,460	5,886,460	9,400	5,874,490	109,300	109,300	109,300	109,300
Cape May Point Borough	14,000	385,788		385,788	385,788	2,500	383,288				
Dennis Township	39,475	843,538	250	843,538	843,538	1,050	842,238	24,050	24,050	24,050	24,050
Lower Township	109,825	2,188,808	1,100	2,188,808	2,188,808	21,670	2,166,038	34,000	34,000	34,000	34,000
Middle Township	143,650	2,189,238	750	2,189,238	2,189,238	15,388	2,173,100	153,100	153,100	153,100	153,100
North Wildwood City	100,530	6,829,628		6,829,628	6,829,628	13,083	6,819,132	208,540	208,540	208,540	208,540
Ocean City	256,890	17,183,266	14,494	17,183,266	17,183,266	47,350	17,121,422	348,000	348,000	348,000	348,000
Sea Isle City	39,845	2,056,531	2,627	2,056,531	2,056,531	4,578	2,049,326	18,490	18,490	18,490	18,490
Stone Harbor Borough	32,070	3,308,820	880	3,308,820	3,308,820	2,950	3,304,290	50,000	50,000	50,000	50,000
Upper Township	63,735	1,469,515	900	1,469,515	1,469,515	3,700	1,464,915	20,200	20,200	20,200	20,200
West Cape May Borough	32,475	527,503		527,503	527,503	2,000	525,703				
West Wildwood Borough	11,000	510,076	500	510,076	510,076		509,576				
Wildwood City	132,125	12,071,498	5,950	12,071,498	12,071,498	15,100	12,050,448	340,150	340,150	340,150	340,150
Wildwood Crest Borough	78,825	3,723,640	5,250	3,723,640	3,723,640	15,000	3,703,390	33,500	33,500	33,500	33,500
Woodbine Borough	35,405	802,429	830	802,429	802,429	7,470	794,129	49,150	49,150	49,150	49,150
Totals	\$1,201,990	\$62,552,661	\$60,891	\$62,552,661	\$62,552,661	\$167,239	\$62,326,518	\$1,415,180	\$1,415,180	\$290,240	\$290,240

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1951—(Continued)

Taxing District	(c)—Public Property Taxation	(d)—Church and Charitable Property Exempt from Taxation	(e)—Cemeteries and Gravestones Taxation	Property Exempt from Taxation	(f)—Other Exemptions not Included in Foregoing Classification	Real Property Exempt from Taxation	(g)—Total Amount of Exempt Property	Apportionment of Taxes (a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Apportionment of Taxes (b)—County Library Taxes	Apportionment of Taxes (c)—Local Taxes to be Raised for District School Purposes as Required by District School Budget
Avalon Borough	\$ 562,549	\$ 73,500	\$	\$ 17,400	\$ 683,149	\$ 31,520.55	\$ 643.78	\$ 9,650.80		
Cape May City	628,650	230,080	.....	4,101,500	5,069,530	72,776.31	1,471.62	83,305.00		
Cape May Point Borough	.....	10,025	.....	.....	10,025	4,748.38	96.45	2,822.54		
Dennis Township	4,750	30,750	1,000	.....	60,550	10,434.09	210.88	39,554.65		
Lower Township	102,000	58,000	10,700	.....	204,700	26,834.03	547.20	65,655.85		
Middle Township	249,600	92,800	4,700	202,000	701,700	26,921.32	547.31	131,664.81		
North Wildwood City	128,795	34,550	.....	33,450	637,095	84,479.03	1,707.40	224,000.00		
Ocean City	645,560	336,100	.....	.....	1,375,585	212,109.28	.....	33,466.74		
Sea Isle City	194,330	23,905	.....	.....	248,480	25,388.14	514.13	94,836.89		
Stone Harbor Borough	275,840	114,500	.....	10,000	450,340	40,943.98	827.21	21,164.64		
Upper Township	27,775	30,980	800	.....	79,755	18,148.15	367.38	61,700.00		
West Cape May Borough	6,300	3,000	.....	13,402	35,502	6,512.70	131.93	22,587.22		
West Wildwood Borough	10,000	1,500	.....	.....	11,500	6,312.90	121.52	6,791.01		
Wildwood City	579,680	380,310	.....	.....	1,300,140	149,287.36	3,017.87	165,000.00		
Wildwood Crest Borough	71,000	3,500	.....	.....	108,000	45,879.58	930.91	55,650.92		
Woodbine Borough	119,325	11,435	1,350	502,000	683,260	9,838.10	200.61	36,715.92		
Totals	\$3,606,154	\$1,434,435	\$18,550	\$4,879,752	\$11,644,311	\$772,134.10	\$11,342.20	\$1,054,576.99		

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1951—(Concluded)

Taxing District	Apportionment of Taxes (c)—Local Taxes to be Raised for District School Purposes As Required by Local Municipal Budget	Apportionment of Taxes (c)—Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	(d)—Total Tax Levy (a) - (b) - (c)	Total Amount of Miscellaneous- eous Revenues for the Support of the Budget (a)—Surplus Revenue Appropriated	Total Amount of Miscellaneous- eous Revenues for the Support of the Budget (b)—Miscellaneous Revenues Anticipated	Total Amount of Miscellaneous- eous Revenues for the Support of the Budget (c)—Receipts from Delin- quent Taxes and Liens	Total Amount of Miscellaneous- eous Revenues for the Support of the Budget (d)—Total Miscellaneous Revenues (a - b - c)	Bank Stock Taxes Due Taxing District	General Tax Rate to apply per \$100 Valuation for local taxing purposes
Avalon Borough	\$ 1,791.75	\$ 128,829.89	\$ 172,436.77	\$ 18,500.00	\$ 36,500.00	\$ 7,500.00	\$ 62,500.00	\$	\$9.70
Cape May City	14,520.00	336,874.65	508,947.58	24,300.00	100,888.00	39,029.97	164,217.97	187.25	8.65
Cape May Point Borough	432.75	21,493.93	29,594.05	11,585.53	3,900.00	3,500.00	18,985.53	.....	7.67
Dennis Township	.....	4,547.69	54,747.31	7,500.00	24,835.00	8,500.00	40,835.00	.....	6.49
Lower Township	.....	33,608.60	126,645.68	20,000.00	32,436.00	10,000.00	62,436.00	.....	5.79
Middle Township	.....	45,684.38	204,818.02	17,000.00	47,112.00	25,000.00	89,112.00	1,470.17	9.36
North Wildwood City	6,061.00	342,235.81	529,320.13	80,000.00	75,467.25	45,000.00	200,467.25	.....	7.75
Ocean City	38,284.50	976,968.77	1,451,362.55	250,000.00	128,881.00	40,000.00	418,881.00	1,596.77	8.45
Sea Isle City	3,587.50	110,407.68	173,364.19	37,750.00	35,309.00	15,000.00	88,059.00	.....	8.43
Stone Harbor Borough	1,658.00	141,394.77	205,988.60	81,000.00	29,714.00	4,000.00	114,714.00	381.32	6.23
Upper Township	.....	3,539.60	83,755.13	20,000.00	25,861.00	11,555.66	57,416.66	366.40	5.70
West Cap May Borough	.....	9,383.42	38,625.27	8,000.00	13,210.00	4,000.00	25,210.00	.....	7.32
West Wildwood Borough	442.50	34,547.50	48,221.43	6,000.00	9,800.00	5,175.00	20,975.00	.....	9.37
Wildwood City	15,254.25	523,985.67	859,545.15	99,000.00	270,600.00	53,000.00	422,600.00	3,414.22	7.10
Wildwood Crest Borough	2,743.00	165,710.51	270,914.92	40,000.00	34,506.00	20,000.00	94,506.00	.....	7.11
Woodbine Borough	.....	14,383.37	61,138.00	4,000.00	18,830.00	2,047.24	24,877.24	339.16	7.63
Totals	\$84,775.25	\$2,893,596.24	\$4,816,424.78	\$724,635.53	\$887,849.25	\$293,307.87	\$1,905,792.65	\$7,755.29	
Total County Taxes Appropriated	.....	.....	.....	.....	.....	.....	.....	.....	\$1.2388532
Bank Stock Taxes Due County	.....	\$779,889.39	.....	.....	.....	.....	.....	.....	
Net County Taxes Apportioned	.....	\$ 7,755.29	.....	.....	.....	.....	.....	.....	\$0.025*
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	.....	\$772,134.10	.....	.....	.....	.....	.....	.....	
County Budget	.....	\$454,322.71	.....	.....	.....	.....	.....	.....	

Total County Taxes Appropriated \$779,889.39
 Bank Stock Taxes Due County \$ 7,755.29
 Net County Taxes Apportioned \$772,134.10
 Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$454,322.71
 County Tax Rate per \$100 of Valuation \$1.2388532
 County Library Tax Rate Per \$100 of Valuation \$0.025*
 *County Library Included in General Rate

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chattels	Value of Tangible Personal Property Assessed (b)—Farm Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade Materials Used in Manufacture and Other Personal Property Assessed Under R.S. 54:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business
Bridgeton City	\$ 3,637,170	\$ 9,485,975	\$13,123,145	\$102,555	\$2,157,545	\$.....	\$ 757,564	\$1,308,156
Commercial Township	210,170	578,375	788,745	130	96,320	2,025	13,550	119,355
Deerfield Township	226,125	435,375	662,100	.....	75,673	22,100	9,700	30,000
Downe Township	392,150	399,375	791,525	787	88,350	11,050	18,150	54,960
Fairfield Township	322,175	559,300	881,475	1,324	57,150	62,600	12,100	38,014
Greenwich Township	250,505	303,900	554,405	.....	42,900	30,000	11,600	32,380
Hopewell Township	689,750	665,650	1,355,400	662	69,200	144,550	3,900	.....
Landis Township	2,840,525	8,700,400	11,540,925	6,575	1,389,200	165,000	75,000	137,100
Lawrence Township	336,825	587,150	943,975	2,669	83,950	35,250	20,075	50,400
Maurice River Township	399,510	594,835	994,345	8,213	128,300	3,250	8,700	181,800
Millville City	2,268,375	9,266,100	11,534,475	49,180	892,100	18,200	886,000	530,225
Shiloh Borough	57,035	179,735	236,770	.....	22,610	10,525	14,800	100
Stow Creek Township	233,200	207,350	440,550	.....	21,475	63,335	4,400	.....
Upper Deerfield Township	893,589	1,384,880	2,278,469	5,307	136,910	161,850	133,350	39,378
Vineland Borough	1,933,825	4,714,725	6,648,550	28,443	208,025	.....	980,214	319,600
Totals	\$14,710,929	\$38,063,925	\$52,774,854	\$205,845	\$5,419,710	\$729,735	\$2,949,103	\$2,841,468

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1951—(Continued)

Taxing District	Value of Tangible Personal Property Assessed	(e)—Total Value of Tangible Personal Property Assessed (a)-b-c-d	Deductions (a)—Household Furniture and Effects Under R.S. 54:4-3.16	Deductions (b)—Veterans' Exemptions	Deductions (c)—Total Deductions (a)-b	Net Valuation Taxable, Including Second-class Railroad Property	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-19, C. 79, L. 1942; R.S. 54:4-53) (a)—Amounts to be Deducted	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53) (b)—Amounts to be Added	Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)
Bridgeton City	\$ 4,223,265	\$ 4,223,265	\$ 454,050	\$ 529,075	\$ 983,125	\$16,465,840	\$22,565	.....	\$ 22,450
Commercial Township		231,250	65,000	53,835	118,835	901,290	.....	.....	.....
Deerfield Township		137,475	37,000	23,975	60,975	738,600	1,200	.....	.....
Downe Township		172,510	46,200	34,325	80,525	884,297	.....	.....	.....
Fairfield Township		169,864	23,300	54,500	77,800	974,863	.....	.....	.....
Greenwich Township		116,880	22,500	7,000	29,500	641,785	.....	.....	.....
Hopewell Township		217,650	33,200	33,200	66,400	1,507,312	.....	.....	.....
Lands Township		1,716,300	500,275	502,250	1,002,525	12,261,275	10,400	.....	.....
Lawrence Township		189,675	42,700	33,000	75,700	1,060,619	675	.....	76,550
Maurice River Township		322,050	56,000	42,715	98,715	1,225,893	.....	.....	.....
Millville City		2,326,525	463,500	401,375	864,875	13,045,305	.....	.....	48,425
Shiloh Borough		48,035	11,100	8,500	19,600	265,205	.....	.....	.....
Stow Creek Township		89,210	18,600	10,150	28,750	501,010	.....	.....	.....
Upper, Deerfield Township		471,488	68,300	43,233	111,533	2,643,731	.....	.....	.....
Vineland Borough		1,507,837	123,500	108,800	232,300	7,952,532	.....	.....	.....
Totals	\$11,940,016	\$1,995,225	\$1,885,933	\$3,851,158	\$61,069,557	\$34,840	.....	.....	\$147,425

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1951—(Continued)

Taxing District	Equalization Amounts Deducted Under R.S. 54:3-17 to 19	Equalization Amounts Added Under R.S. 54:3-17 to 19	Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed	Property Exempt from Taxation (a)—Public School Property	Property Exempt from Taxation (b)—Other School Property	Property Exempt from Taxation (c)—Public Property	Property Exempt from Taxation (d)—Church and Charitable Property
Bridgeton City			\$16,420,825	3,285	\$1,187,104	\$ 61,500	\$ 1,598,300	\$ 679,790
Commercial Township			901,290	427	34,100	.....	39,325	63,900
Deerfield Township			737,400	316	28,000	.....	10,900	12,500
Downe Township			884,297	336	12,500	.....	1,475	20,400
Fairfield Township			974,863	.....	58,000	.....	12,600	25,900
Greenwich Township			641,735	250	12,200	.....	6,600	21,700
Hopewell Township			1,507,312	295	51,000	.....	131,000	7,150
Lands Township			12,174,325	.....	746,748	780,500	4,447,872	305,337
Lawrence Township			1,059,944	345	9,725	.....	19,700	30,375
Maurice River Township			1,225,893	.....	17,200	.....	6,800	33,300
Millville City			12,996,880	.....	850,000	.....	2,887,200	574,250
Shiloh Borough			265,205	88	15,000	.....	800	5,000
Stow Creek Township			501,010	185	32,800	.....	.....	650
Upper Deerfield Township			2,643,731	570	154,200	.....	.....	19,000
Vineland Borough			7,952,532	.....	346,900	.....	1,265,600	373,175
Totals			\$60,887,232	6,097	\$3,555,477	\$842,000	\$10,441,442	\$2,172,427

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1951—(Continued)

Taxing District	Property Exempt from Taxation	(e)—Cemeteries and Graveyards	Property Exempt from Taxation	(f)—Other Exemptions not Included in Foregoing Classification	Real	\$	Property Exempt from Taxation	(g)—Total Amount of Exempt Property	Apportionment of Taxes	(a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(c)—Local Taxes to be Raised For District School Purposes As Required by District School Budget	Apportionment of Taxes	(c)—Local Taxes to be Raised For District School Purposes As Required by Local Municipal Budget**	Apportionment of Taxes	(c)—Local Taxes to be Raised For Local Municipal Purposes (Exclusive of Bank Stock Taxes)	(d)—Total Tax Levy	(a) - (b) - (c)
Bridgeton City	\$ 69,500		\$ 3,597,194	\$ 10,000		\$ 3,597,194	\$ 209,130.09	\$ 59,459.94	\$ 398,258.87	\$ 326,570.27	\$ 933,959.23							
Commercial Township	1,600		148,925			148,925	11,478.52	59,459.94			83,064.31							
Deerfield Township	900		52,300			52,300	9,391.28	39,300.00			48,691.28							
Downe Township	1,000		35,375			35,375	11,262.11	42,805.35			54,111.99							
Fairfield Township	1,500		98,000			98,000	12,415.53	55,930.63			68,897.89							
Greenwich Township	1,050		41,550			41,550	8,173.56	24,000.00			34,158.97							
Hopewell Township	13,100		203,450	1,200		203,450	19,196.62	55,781.85			74,978.47							
Landis Township	47,600		6,349,557	21,500		6,349,557	155,048.10	395,229.34			725,777.44							
Lawrence Township	3,500		63,300			63,300	13,499.09	43,900.00			63,566.02							
Maurice River Township	1,000		183,675	125,375		183,675	15,612.56	72,908.66			98,083.22							
Millville City	41,000		4,352,450			4,352,450	165,523.88				884,085.93							
Shiloh Borough	200		22,500	1,500		22,500	3,377.56	10,000.00			304,877.92							
Stow Creek Township			34,550	1,100		34,550	6,380.89	23,482.15			14,079.75							
Upper Deerfield Township	1,500		186,970			186,970	33,669.67	89,325.13			29,862.84							
Vineland Borough			2,040,375	54,700		2,040,375	101,280.77	256,341.53			130,135.56							
Totals	\$183,450		\$17,410,171	\$215,375		\$17,410,171	\$775,440.03	\$1,188,464.58	\$812,199.50	\$962,514.39	\$3,718,618.50							

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1951—(Concluded)

Taxing District	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(a)—Surplus Revenue Appropriated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(b)—Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(c)—Receipts from Delin- quent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(d)—Total of Miscellaneous Revenues (a -|- b -|- c)	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For local taxing purposes)
Bridgeton City	\$ 75,000.00	\$ 75,000.00	\$ 150,000.00	\$ 90,000.00	\$ 90,000.00	\$ 315,000.00	\$ 828.64	\$ 56.67		
Commercial Township	7,571.04	25,140.00	10,000.00	10,000.00	42,711.04	404.15	9.22	6.59		
Deerfield Township	8,000.00	27,071.00	8,223.08	8,223.08	43,994.08	6.13	7.07	5.32		
Downe Township	12,000.00	25,656.00	8,844.00	8,844.00	44,500.00	6.13	7.07	5.32		
Fairfield Township	24,000.00	29,258.00	11,000.00	11,000.00	64,258.00	7.07	5.32	4.97		
Greenwich Township	4,098.93	11,944.00	4,000.00	4,000.00	20,942.93	4.97	5.92	5.99		
Hopewell Township	23,648.32	19,089.00	4,000.00	4,000.00	46,737.32	5.92	5.99	6.78		
Landis Township	135,895.00	188,830.00	87,006.00	87,006.00	411,725.00	8.00	3,362.58	5.31		
Lawrence Township	5,500.00	19,898.00	3,922.47	3,922.47	29,890.47	5.96	7,594.70	5.97		
Maurice River Township	3,812.14	31,972.00	8,000.00	8,000.00	43,784.14	8.00				
Milville City	35,666.03	199,192.00	12,000.00	12,000.00	246,858.03	3,362.58				
Shiloh Borough	3,158.63	3,514.00	50.00	50.00	6,722.63	5.31				
Stow Creek Township	10,034.02	12,045.00	1,500.00	1,500.00	23,579.02	5.96				
Upper Deerfield Township	23,013.63	21,785.00	4,500.00	4,500.00	49,298.63	4.92				
Vineland Borough	30,000.00	325,181.37	30,000.00	30,000.00	385,181.37	7,594.70				
Totals	\$401,397.74	\$1,090,575.37	\$281,809.55	\$1,773,782.66	\$18,168.07					

Total County Taxes Appropriated	\$793,598.10	Lands, Fire No. 5	.....	417,825	2,000.00	.41
Bank Stock Taxes Due County	\$18,158.07	Lands, Light No. 1	.....	3,260,975	8,000.00	.25
Net County Taxes Apportioned	\$775,440.03	Lands, Light No. 2	.....	372,375	540.00	.15
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$845,336.08	Lands, Garbage No. 1	.....	5,797,785	18,750.00	.33
County Tax Rate per \$100 of Valuation	\$1.2735662	District	Valuation	Appropriation	Rate	
FIRE AND LIGHT DISTRICTS		Commercial, Fire No. 1	.....	\$679,175	\$7,247.50	1.07
District		Commercial, Fire No. 2	.....	218,360	3,087.50	1.42
Lands, Fire No. 1	\$5,097,500	Commercial, Light No. 1	.....	631,500	2,600.00	.41
Lands, Fire No. 2	3,447,450	Commercial, Light No. 2	.....	87,525	750.00	.86
Lands, Fire No. 3	2,900.00	Dwne, Fire No. 1	.....	176,150	1,304.00	.74
Lands, Fire No. 4	2,226,675	Dwne, Fire No. 2	.....	381,730	2,815.00	.74
		Dwne, Fire No. 3	.....	317,455	700.00	.20

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of 2nd Class R. R. Property	Value of 2nd Class R. R. Property (C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chattels	Value of Tangible Personal Property Assessed (b)—Farm Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed under R.S. 54:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business
Bellville, Town of	\$ 10,142,700	\$ 27,353,550	\$ 37,496,250	\$ 51,378	\$ 1,670,200	\$ 4,300	\$ 1,619,000	\$ 2,807,250
Bloomfield, Town of	19,135,800	50,508,500	66,644,300	240,643	4,459,200	10,300	4,251,700	3,232,800
Caldwell, Borough of	3,064,000	6,675,300	9,739,300	9,445	412,400	.....	249,800	539,650
Caldwell, Township of	764,760	3,613,020	4,377,780	.....	73,000	8,900	577,500	1,172,845
Cedar Grove, Township of	1,740,722	4,672,000	6,412,722	653	382,003	1,750	37,900	63,500
East Orange, City of	31,132,900	75,883,900	107,016,800	248,412	6,400,800	.....	2,353,275	5,173,425
Essex Fells, Borough of	1,607,900	3,488,400	5,096,300	13,398	388,200	300	2,850	21,700
Glen Ridge, Borough of	4,476,810	10,635,900	15,112,710	14,952	1,443,650	.....	43,000	323,978
Irvington, Town of	19,042,200	49,873,600	68,915,800	359,367	3,620,900	.....	7,572,800	1,120,400
Livingston, Township of	4,256,675	10,491,300	14,747,975	.....	600,000	50,000	175,000	321,450
Maplewood, Township of	11,755,500	30,601,000	42,356,500	26,373	2,630,600	.....	1,972,950	93,950
Millburn, Township of	10,023,000	21,985,000	32,008,000	55,674	2,226,800	.....	219,100	1,722,750
Montclair, Town of	24,173,500	53,844,400	78,017,900	254,790	6,422,300	.....	974,500	1,818,200
Newark, City of	189,557,600	355,842,900	545,400,500	11,294,092	7,378,800	22,643,900	66,300,600	35,510,900
North Caldwell, Borough of	983,500	1,341,200	2,274,700	.....	131,300	2,700	12,350	26,750
Nutley, Town of	7,183,900	25,823,200	33,007,100	15,533	1,859,200	10,200	674,300	1,162,375
Orange, City of	13,696,900	29,070,500	42,767,400	253,214	1,800,500	.....	4,100,300	603,200
Roseland, Borough of	851,125	2,029,700	2,880,825	3,846	143,300	19,700	25,650	66,050
South Orange, Village of	11,321,400	20,805,100	32,126,500	147,332	1,622,000	.....	368,456	1,146,024
Verona, Borough of	4,226,700	10,662,000	14,888,700	1,240	1,391,500	.....	53,800	391,000
West Caldwell, Borough of	1,725,600	5,026,100	6,751,700	.....	1,351,200	1,100	23,300	88,000
West Orange, Town of	14,868,106	32,523,950	47,392,050	23,807	3,218,075	5,850	1,842,825	322,150
Totals	\$382,681,292	\$832,750,520	\$1,215,431,812	\$13,004,079	\$48,725,928	\$22,759,000	\$93,450,966	\$57,728,547

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1951—(Continued)

Taxing District	Value of Tangible Personal Property Assessed	(e)—Total Value of Tangible Personal Property Assessed (a-b-c-d)	Deductions	(a)—Household Furniture and Effects Under R.S. 54-3.16	Deductions	(b)—Veterans' Exemptions	Deductions	(c)—Total Deductions (a-b)	Net Valuation Taxable, Including Second-class R. R. Property	Changes Resulting from Ap- peals and Corrected Errors (R.S. 54-4-49, C. 79, L. 1942 R.S. 54-4-53)	(a)—Amounts To Be Deducted	Changes Resulting from Ap- peals and Corrected Errors (R.S. 54-4-49, C. 79, L. 1942 R.S. 54-4-53)	(b)—Amounts To Be Added	Net Valuation on which County Taxes are Apportioned
Bellville, Town of	\$ 6,100,750	\$ 6,100,750	\$ 830,800	\$ 694,750	\$ 1,525,550	\$ 42,122,828	\$ 74,150	\$ 42,048,678						\$ 42,048,678
Bloomfield, Town of	11,954,000	11,954,000	*168,800	1,286,900	2,562,600	76,276,343	285,650	75,019,093					28,400	75,019,093
Caldwell, Borough of	1,201,850	1,201,850	134,100	149,900	284,000	10,666,595	4,400	10,662,195						10,662,195
Caldwell, Township of	1,832,245	1,832,245	*2,300	35,500	73,700	6,136,325	7,360	6,128,965						6,128,965
Cedar Grove, Township of	485,153	485,153	127,100	231,250	358,350	6,540,178	31,500	6,511,078					2,400	6,511,078
East Orange, City of	13,927,500	13,927,500	2,175,600	1,423,200	3,648,800	117,543,912	1,046,334	116,518,182					20,604	116,518,182
Essex Fells, Borough of	413,050	413,050	43,000	55,900	98,900	5,423,848	3,600	5,420,248						5,420,248
Glen Ridge, Borough of	1,810,628	1,810,628	223,400	269,300	492,700	16,445,590	24,200	16,421,390						16,421,390
Irrington, Town of	12,314,100	12,314,100	1,812,600	413,500	2,226,100	79,363,167	1,037,421	78,325,746						78,325,746
Livingston, Township of	1,146,450	1,146,450	280,000	428,200	708,200	15,186,225	56,850	15,129,375						15,129,375
Maplewood, Township of	4,697,500	4,697,500	667,800	602,500	1,335,000	45,745,373	81,600	45,663,773						45,663,773
Millburn, Township of	4,168,650	4,168,650	*19,600	474,030	885,030	35,347,294	69,860	35,286,134					8,700	35,286,134
Montclair, Town of	9,215,000	9,215,000	391,400	1,056,900	1,853,300	85,634,390	500,500	85,149,590					15,700	85,149,590
Newark, City of	131,834,200	131,834,200	2,834,100	3,117,300	5,951,400	682,567,322	28,810,903	653,898,803					142,384	653,898,803
North Caldwell, Borough of	173,100	173,100	39,400	46,200	85,600	2,362,200	15,125	2,348,075					1,000	2,348,075
Nutley, Town of	3,706,275	3,706,275	658,725	697,800	1,356,525	35,372,383	75,925	35,306,408					9,950	35,306,408
Orange, City of	6,504,000	6,504,000	*25,000	534,900	1,012,100	48,512,514	359,025	48,162,489					9,000	48,162,489
Roseland, Borough of	254,700	254,700	432,200	67,500	118,300	3,021,071	2,850	3,018,221						3,018,221
South Orange, Village of	3,136,480	3,136,480	279,600	359,100	638,700	34,771,612	35,600	34,736,012						34,736,012
Verona, Borough of	1,836,300	1,836,300	282,000	332,200	614,200	16,112,040	73,400	16,039,440					800	16,039,440
West Caldwell, Boro of	563,600	563,600	137,400	148,400	285,800	7,029,500	36,300	6,993,200						6,993,200
West Orange, Town of	5,388,900	5,388,900	568,300	656,350	1,224,650	51,580,107	159,600	51,420,507						51,420,507
Totals	\$222,664,431	\$222,664,431	\$14,257,925	\$13,081,580	\$27,339,505	\$1,423,760,817	\$32,792,153	\$1,891,207,602	\$238,938					\$1,891,207,602

*Parsonages

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1951—(Concluded)

Taxing District	Apportionment of Taxes	(c) Local Taxes to be Raised for District School Purposes As Required by Local Municipal Budget	Apportionment of Taxes	(c) Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(d)—Total Tax Levy	(a) — b — c	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(a) Surplus Revenue	(b) Miscellaneous Revenues for the Support of the Local Municipal Budget	(c) Receipts from Delinquent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(d) — Total Miscellaneous Revenues (a) — b — c	Bank Stock Taxes Due	General Tax Rate to Apply per \$100 Valuation (for Local Taxing Purposes)
Belleville, Town of	\$ 69,418.23		\$ 1,106,385.68	\$ 1,106,385.68	\$ 2,770,855.07	\$ 2,770,855.07	\$ 165,500.00	\$ 225,325.00	\$ 78,975	\$ 469,800.00	\$ 1,122.99	\$ 88,72.23	\$ 88,72.23	\$ 88,72.23	\$ 88,72.23
Bloomfield, Town of	304,330.14		1,351,398.59	1,351,398.59	4,112,536.46	4,112,536.46	725,000.00	1,063,000.00	100,000	1,237,069.00	8,872.23	2,016.46	2,016.46	2,016.46	5.39
Caldwell, Borough of	154,698.80		53,097.19	53,097.19	573,875.71	573,875.71	51,000.00	138,083.36	21,000	210,083.36	3.77	60,053.34	60,053.34	60,053.34	3.77
Caldwell, Township of	7,956.50		127,630.55	127,630.55	256,923.50	256,923.50	23,555.34	32,998.00	3,500	60,053.34	925.56	1,023.315.00	1,023.315.00	1,023.315.00	6.41
Cedar Grove, Township of	8,918.02		2,694,270.82	2,694,270.82	4,517,885.66	4,517,885.66	30,000.00	63,315.00	15,300	1,023,315.00	2,500	90,279.75	90,279.75	90,279.75	5.34
East Orange, City of	394,436.68		71,009.05	71,009.05	240,098.03	240,098.03	36,000.00	71,779.75	2,500	157,806.00	2,063.22	4,871.71	4,871.71	4,871.71	5.79
Essex Falls, Borough of	9,681.25		2,364,469.35	2,364,469.35	5,264,473.13	5,264,473.13	280,000.00	898,838.00	130,000	1,238,838.00	684.65	5,368.60	5,368.60	5,368.60	5.54
Glen Ridge, Borough of	33,985.17		283,458.51	283,458.51	906,345.34	906,345.34	175,000.00	141,139.00	37,500	333,639.00	5,368.60	10,006.00	10,006.00	10,006.00	6.15
Irrington, Town of	507,002.22		642,070.58	642,070.58	1,898,162.55	1,898,162.55	155,800.00	178,314.00	40,000	374,114.00	1,863.02	194,404.20	194,404.20	194,404.20	6.92
Livingston, Township of	14,491.06		2,017,860.41	2,017,860.41	5,272,003.02	5,272,003.02	434,970.00	614,525.00	160,000	1,209,495.00	10,006.00	14,580,169.92	14,580,169.92	14,580,169.92	4.40
Maplewood, Township of	149,905.68		23,907,358.26	23,907,358.26	47,409,523.82	47,409,523.82	2,600,000.00	10,090,169.92	1,890,000	14,580,169.92	55,820.00	48,781.00	48,781.00	48,781.00	6.20
Millburn, Township of	51,871.50		17,419.88	17,419.88	105,848.05	105,848.05	20,000.00	30,287.00	5,533	55,820.00	4,389.36	3,568.22	3,568.22	3,568.22	6.17
Montclair, Town of	448,107.00		59,978.97	59,978.97	2,195,757.37	2,195,757.37	100,500.00	280,781.00	67,500	48,781.00	635,820.57	88,578.00	88,578.00	88,578.00	4.68
Newark, City of	2,998,109.14		1,372,459.21	1,372,459.21	2,996,264.40	2,996,264.40	71,131.57	480,689.00	104,000	635,820.57	4,195	402,509.00	402,509.00	402,509.00	5.70
North Caldwell, Borough of	3,824.90		3,619.31	3,619.31	141,118.16	141,118.16	15,000.00	69,383.00	4,195	88,578.00	1,195.20	2,534.42	2,534.42	2,534.42	5.25
Nutley, Town of	59,978.97		742,313.57	742,313.57	1,982,474.80	1,982,474.80	165,000.00	180,509.00	57,000	402,509.00	1,253.42	117,368.00	117,368.00	117,368.00	5.85
Orange, City of	178,652.62		297,076.90	297,076.90	951,544.29	951,544.29	85,000.00	126,743.00	35,000	246,743.00	2,534.42	775,959.00	775,959.00	775,959.00	
Roseland, Borough of	3,654.50		84,365.31	84,365.31	368,772.27	368,772.27	48,000.00	55,368.00	14,000	77,368.00	2,353.36				
South Orange, Village of	66,911.43		1,062,343.48	1,062,343.48	3,015,734.62	3,015,734.62	200,000.00	370,959.00	205,000	775,959.00					
Verona, Borough of	28,541.21														
West Caldwell, Borough of	11,382.53														
West Orange, Town of	96,924.30														
Totals	\$5,465,107.63	\$40,277,613.49	\$90,698,722.52	\$5,944,456.91	\$15,284,897.53	\$3,114,003	\$24,343,357.44	\$245,058.20	\$5,091,397.55						

County Tax Rate per \$100 of Valuation \$.978149547
Total County Taxes Appropriated \$13,821,162.59
Bank Stock Taxes Due County 245,058.20
Net County Taxes Apportioned \$13,576,104.39

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$ 5,091,397.55

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, (Exclusive of Second-class Railroad Property)	Value of Second-Class R. R. Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed and (a)—Household Goods and Chattels	Value of Tangible Personal Property Assessed (b)—Farm Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade Material Used in Manufacture and (Other Personal Property Assessed under R.S. 54:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e)—Total Value of Tangible Personal Property Assessed (a-b-b-c-d)	Deductions (a)—Household Furniture and Effects Under R.S. 54:4-3.16
Clayton Borough	\$ 327,252	\$ 1,191,165	\$ 1,518,417	\$ 7,311	\$ 122,700	\$ 3,900	\$ 42,850	\$ 69,790	\$ 239,240	\$ 59,000
Deftord Township	930,495	1,929,600	2,860,095	165	272,950	88,200	22,500	107,285	490,935	151,500
East Greenwich Township	503,200	1,394,000	1,897,200	1,077	161,600	64,900	12,700	72,690	311,890	56,300
Elk Township	374,071	551,225	925,296	233	95,850	17,100	8,100	27,465	148,515	48,700
Franklin Township	650,125	1,036,250	1,686,375	538	7,500	215,300	74,500	41,265	338,565	98,000
Glassboro Borough	747,992	2,669,008	3,417,000	30,026	318,000	.....	518,900	8,080	844,380	159,100
Greenwich Township	788,520	9,604,200	10,392,720	10,712	148,450	5,850	1,260,825	640,230	2,055,355	69,000
Harrison Township	406,850	942,125	1,348,975	2,887	96,600	33,300	35,200	30,090	195,190	45,000
Logan Township	492,820	598,040	1,090,860	334	84,525	45,100	2,500	100,045	232,170	45,100
Mantua Township	507,385	1,588,750	2,096,135	3,624	170,200	84,100	50,425	.....	304,725	80,400
Monroe Township	633,450	1,716,000	2,349,450	3,696	285,350	6,200	31,500	173,790	496,840	144,300
National Park Borough	333,436	577,050	910,480	.....	84,000	.....	28,390	.....	112,390	53,900
Newfield Borough	89,800	362,875	452,675	7,717	55,900	4,900	10,410	7,800	79,010	29,100
Paulsboro Borough	691,325	3,633,050	4,329,375	6,337	628,745	.....	266,675	.....	895,420	197,500
Pitman Borough	1,347,995	4,202,550	5,550,545	9,375	582,100	.....	268,400	5,550	856,050	212,800
S. Harrison Township	248,725	196,850	445,575	12	30,700	60,035	500	.....	91,235	16,600
Swedesboro Borough	184,400	1,463,075	1,647,475	10,183	157,865	700	8,800	420,500	587,865	54,100
Washington Township	437,650	1,011,200	1,448,850	.....	136,000	40,800	33,375	1,700	211,875	64,000
Wenonah Borough	177,875	1,213,275	1,391,150	4,400	147,075	5,000	53,835	.....	201,410	46,300
West Deptford Township	1,174,760	6,043,100	7,217,860	.....	219,450	10,600	387,800	113,105	730,855	111,500
Westville Borough	787,625	2,239,100	3,026,725	42,588	270,400	.....	154,425	.....	424,825	134,400
Woodbury City	1,837,805	7,064,733	8,902,538	19,751	909,147	.....	256,880	374,023	1,540,050	283,800
Woodbury Heights Borough	177,990	622,435	800,425	2,945	94,950	1,300	10,150	28,900	135,300	35,100
Woolwich Township	452,925	558,690	1,011,525	483	86,600	128,775	2,800	34,300	252,475	28,200
Totals	\$14,304,465	\$52,413,306	\$66,717,771	\$164,394	\$5,166,657	\$811,560	\$3,542,440	\$2,256,558	\$11,777,215	\$2,225,700

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1951—(Continued)

Taxing District	(b)—Veterans' Exemptions	(c)—Total Deductions	Net Valuation Taxable, Including Second-class Railroad Property	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	(a)—Amounts to be Deducted	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	Amounts Deducted for Additional Veterans' Exemption During Prior Tax Year (C. 295, L. 1949)	Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed	Property Exempt from Taxation	(a)—Public School Property
	\$	\$	\$	\$	\$	\$	\$	\$		\$	
Clayton Borough	94,205	153,205	1,611,763	1,445	1,445		6,150	1,604,168	476	238,000	
Deptford Township	155,700	307,200	3,043,995	100	100			3,043,895	...	264,800	
East Greenwich Township	44,500	100,800	2,109,367					2,109,367	452	84,000	
Elk Township	38,100	83,800	990,244	409	409			989,844	...	60,200	
Franklin Township	125,000	223,000	1,802,478	5,550	5,550		5,500	1,796,278	...	68,900	
Glassboro Borough	133,850	292,950	3,999,006	225	225		6,700	3,993,806	...	608,500	
Greenwich Township	100,800	169,800	12,238,987					12,238,987	...	173,000	
Harrison Township	29,500	74,500	1,472,532					1,472,532	...	198,500	
Logan Township	38,900	84,000	1,239,364					1,239,364	293	12,600	
Mantua Township	109,400	189,800	2,214,634	8,775	8,775		14,000	2,191,909	333	65,400	
Monroe Township	159,100	303,400	2,546,586	50	50			2,546,536	959	136,500	
National Park Borough	69,985	128,885	893,985	300	300			893,685	...	61,000	
Newfield Borough	25,050	54,150	485,252					485,252	...	32,700	
Paulsboro Borough	306,615	504,115	4,727,017	5,365	5,365		33,375	4,688,277	...	321,900	
Pitman Borough	239,885	432,085	5,963,285	200	200		18,025	5,945,060	...	363,000	
S. Harrison Township	11,500	28,100	508,722					508,722	...	105,400	
Swedesboro Borough	43,100	97,200	2,148,323	2,100	2,100			2,146,223	391	79,600	
Washington Township	67,300	131,300	1,529,425	1,100	1,100			1,528,325	...	64,115	
Wenonah Borough	57,075	103,375	1,493,585	550	550		3,125	1,489,910	303	81,300	
West Deptford Township	167,500	279,000	7,069,815	2,200	2,200		5,550	7,062,065	...	62,900	
Westville Borough	167,500	301,700	3,192,438					3,192,438	...	461,450	
Woodbury City	325,745	609,545	9,852,844	8,866	8,866		7,560	9,840,880	...	74,500	
Woodbury Heights Borough	52,725	87,825	850,845					850,845	...	...	
Woolwich Township	19,000	47,200	1,217,283	500	500			1,216,783	...	...	
Totals	\$2,581,835	\$4,807,535	\$73,851,845	\$37,726	\$37,726	\$11,037	\$99,985	\$73,725,171	3,207	\$3,623,225	

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1951—(Continued)

Taxing District	(b)—Other School Property Property Exempt from Taxation	(c)—Public Property Property Exempt from Taxation	(d)—Church and Charitable Property Exempt from Taxation	(e)—Cemeteries and Gravestones Property Exempt from Taxation	(f)—Other Exemptions not Included in Foregoing Taxation Exempt from Real Personal	(g)—Total Amount of Property Exempt from Taxation	Apportionment of Taxes (a)—County Taxes Appor- tioned, (Exclusive of Bank Stock Taxes)	Apportionment of Taxes (c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget
Clayton Borough	\$ 9,000	\$ 217,510	\$ 61,000	\$12,000	\$.....	\$ 537,510	\$ 15,910.33	\$ 81,978.08
Deptford Township	.....	19,700	70,700	4,600	.....	369,700	30,189.72	155,000.00
East Greenwich Township	.....	110,000	52,500	15,400	.....	277,400	20,920.96	73,000.00
Elk Township	.....	17,200	20,200	.....	.....	97,600	9,817.39	38,319.00
Franklin Township	100	20,000	31,650	1,400	.....	138,450	17,815.70	104,800.50
Glassboro Borough	25,000	114,275	80,800	6,000	.....	842,375	39,611.05	176,685.00
Greenwich Township	.....	81,630	25,200	.....	.....	286,480	121,883.66	108,377.50
Harrison Township	.....	5,000	12,400	.....	.....	224,900	14,604.95	76,328.00
Logan Township	2,700	9,700	12,300	1,300	.....	39,100	12,292.16	69,750.00
Mantua Township	.....	7,400	21,450	2,800	.....	103,050	21,739.62	93,500.00
Monroe Township	4,000	59,500	80,350	2,600	.....	288,350	25,256.85	155,000.00
National Park Borough	.....	128,400	39,775	.....	.....	276,625	8,863.68	47,085.00
Newfield Borough	.....	84,350	100,400	800	.....	218,250	4,812.79	28,420.30
Paisboro Borough	.....	442,500	169,500	3,800	.....	937,700	46,498.90	183,652.21
Pitman Borough	14,600	529,200	170,400	.....	.....	1,084,700	58,963.82	196,690.94
S. Harrison Township	450	50	3,800	.....	.....	5,275	5,045.56	29,971.00
Swedesboro Borough	.....	25,300	50,100	3,000	.....	183,800	21,286.50	75,636.22
Washington Township	.....	3,000	27,000	10,500	.....	120,000	13,158.11	68,563.73
Wenonah Borough	.....	72,150	56,675	.....	.....	199,625	14,777.11	38,526.87
West Deptford Township	.....	7,600	19,100	2,200	.....	168,850	75,993.29	180,921.00
Westville Borough	.....	176,300	113,150	.....	.....	388,150	31,662.99	82,000.00
Woodbury City	15,200	553,015	432,535	5,225	.....	1,719,350	97,603.04	237,854.12
Woodbury Heights Borough	.....	50	13,950	.....	.....	96,350	8,438.78	35,155.50
Woolwich Township	.....	3,950	2,300	2,100	.....	8,350	12,068.20	42,691.80
Totals	\$71,050	\$2,687,836	\$1,675,635	\$73,725	\$452,875	\$8,612,640	\$731,215.16	\$2,379,912.77

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1951—(Concluded)

Taxing District	Apportionment of Taxes	(e)—Local Taxes to be Raised For District School Purposes As Required by Local Municipal Budget**	Apportionment of Taxes	(c)—Local Taxes to be Raised For Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(d)—Total Tax Levy	(a)—b - b - c	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(a)—Surplus Revenue Appropriated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(b)—Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(c)—Receipts from Delin-quent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(d)—Total Miscellaneous Revenues (a - b - c)	Bank Stock Taxes Due Taxing District	General Tax Rate to apply per \$100 Valuation (for local taxing Purposes)
Clayton Borough			\$ 14,500.00	\$ 42,050.00	\$ 112,388.41	\$ 10,800.00	\$ 22,500.00	\$ 60,994.00	\$ 36,866.00	\$ 10,800.00	\$ 22,500.00	\$ 60,994.00	\$ 30,000.00	\$ 126,960.00	\$ 50,300.00	\$ 744.19	\$6.94
Deptford Township			42,050.00	42,050.00	127,239.72	36,866.00	60,994.00	36,866.00	36,774.38	10,800.00	60,994.00	36,774.38	500.00	126,960.00	50,300.00	.....	7.48
East Greenwich Township			4,189.43	4,189.43	98,110.39	36,774.38	17,385.20	17,385.20	5,500.00	10,800.00	17,385.20	5,500.00	500.00	54,659.58	50,300.00	.....	4.66
Elk Township			11,944.07	11,944.07	60,080.46	5,500.00	16,713.00	16,713.00	15,800.00	10,800.00	16,713.00	15,800.00	14,000.00	36,213.00	36,213.00	.....	6.08
Franklin Township			17,587.00	17,587.00	140,203.20	15,800.00	47,231.00	47,231.00	15,800.00	10,800.00	47,231.00	15,800.00	24,000.00	87,031.00	87,031.00	.....	7.80
Glassboro Borough			62,131.93	62,131.93	278,427.98	78,635.41	72,784.00	72,784.00	78,635.41	20,000.00	72,784.00	78,635.41	20,000.00	171,419.41	171,419.41	1,474.43	6.94
Greenwich Township			130,790.40	130,790.40	376,699.06	20,000.00	19,952.00	19,952.00	20,000.00	10,800.00	19,952.00	20,000.00	7,108.43	47,000.43	47,000.43	.....	3.07
Harrison Township			8,141.79	8,141.79	99,074.74	16,049.00	24,069.00	24,069.00	16,049.00	10,800.00	24,069.00	16,049.00	13,000.00	53,118.00	53,118.00	570.56	6.70
Logan Township			14,723.06	14,723.06	96,765.22	4,000.00	21,510.00	21,510.00	4,000.00	10,800.00	21,510.00	4,000.00	6,000.00	31,510.00	31,510.00	.....	7.82
Manua Township			24,409.52	24,409.52	139,649.14	6,000.00	28,037.09	28,037.09	6,000.00	10,800.00	28,037.09	6,000.00	14,000.00	48,037.09	48,037.09	462.93	6.30
Monroe Township			11,350.23	11,350.23	191,607.08	42,500.00	58,575.00	58,575.00	42,500.00	10,800.00	58,575.00	42,500.00	24,200.10	125,275.10	125,275.10	639.45	7.52
National Park Borough			29,086.28	29,086.28	85,034.96	3,800.00	26,053.35	26,053.35	3,800.00	10,800.00	26,053.35	3,800.00	17,000.00	46,853.35	46,853.35	.....	9.54
Newfield Borough			13,423.32	13,423.32	46,656.41	3,000.00	9,132.10	9,132.10	3,000.00	10,800.00	9,132.10	3,000.00	4,000.00	16,132.10	16,132.10	410.54	9.56
Paulsboro Borough			170,486.00	170,486.00	400,601.11	3,400.00	47,340.00	47,340.00	3,400.00	10,800.00	47,340.00	3,400.00	40,000.00	90,400.00	90,400.00	1,630.73	8.46
Philmun Borough			120,481.19	120,481.19	376,135.95	30,500.00	46,300.00	46,300.00	30,500.00	10,800.00	46,300.00	30,500.00	18,000.00	94,840.00	94,840.00	2,543.50	6.28
S. Harrison Township			7,366.48	7,366.48	42,383.04	12,465.86	10,126.00	10,126.00	12,465.86	10,800.00	10,126.00	3,500.00	5,000.00	26,091.86	26,091.86	.....	8.36
Swedesboro Borough			39,000.00	39,000.00	135,922.72	5,750.00	20,528.00	20,528.00	5,750.00	10,800.00	20,528.00	5,000.00	5,000.00	31,278.00	31,278.00	978.23	6.30
Washington Township					83,727.84	14,000.00	29,768.00	29,768.00	14,000.00	10,800.00	29,768.00	11,000.00	11,000.00	54,768.00	54,768.00	.....	5.50
Wenonah Borough			18,953.91	18,953.91	72,257.89	5,000.00	33,421.86	33,421.86	5,000.00	10,800.00	33,421.86	1,000.00	1,000.00	19,421.86	19,421.86	.....	4.86
West Deptford Township			44,803.67	44,803.67	301,717.96	40,000.00	89,921.31	89,921.31	40,000.00	10,800.00	89,921.31	16,152.31	16,152.31	96,073.31	96,073.31	.....	3.94
Westville Borough			78,500.00	78,500.00	192,162.99	8,000.50	40,000.00	40,000.00	8,000.50	10,800.00	40,000.00	10,000.00	10,000.00	58,000.00	58,000.00	1,388.64	5.98
Woodbury City			214,610.46	214,610.46	587,627.62	90,000.00	105,066.00	105,066.00	90,000.00	10,800.00	105,066.00	14,000.00	14,000.00	209,066.00	209,066.00	7,941.64	5.93
Woodbury Heights Borough			9,900.00	9,900.00	53,494.28	2,000.00	15,769.70	15,769.70	2,000.00	10,800.00	15,769.70	3,982.30	3,982.30	21,752.00	21,752.00	.....	6.30
Woolwich Township			14,557.89	14,557.89	69,317.89	28,669.83	15,890.00	15,890.00	28,669.83	10,800.00	15,890.00	5,000.00	5,000.00	49,559.83	49,559.83	.....	5.72
Totals	\$33,207.50	\$1,102,950.63	\$3,267,286.06	\$519,510.48	\$807,866.30	\$318,443.14	\$1,048,819.92	\$18,784.84									

Total County Taxes Appropriated	\$750,000.00		
Bank Stock Taxes Due County	18,784.84		
Net County Taxes Apportioned	731,215.16		
Total Amount of Miscellaneous Revenues (including			
Surplus Revenues Appropriated) for the support			
of the County Budget	\$707,268.39		
		County Tax Rate per \$100 of Valuation	\$.99181209
		Additional Rate in Special Fire District,	
		Harrison Township	\$511.815
		Additional Rate in Special Fire District,	
		Logan Township	\$417.870
		Valuation	\$1,340.00
		Approp. Rate	\$.27
			\$.17

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second Class Railroad Property	Value of Second-Class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (c)—Stock in Trade Materials Used in Manufacture and Other Personal Property Assessed Under R.S. 54.4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e)—Total Value of Tangible Personal Property Assessed (a) - (b) - (c) - (d)	Deductions (b)—Veterans' Exemption
Bayonne City	\$ 43,263,865	\$ 70,294,250	\$113,558,115	\$ 1,349,139	\$ 25,496,950	.....	\$ 25,496,950	\$ 762,700
East Newark Borough	632,250	1,937,300	2,569,550	.....	308,700	.....	1,460,775	13,400
Guttenberg Town	1,884,540	3,447,025	5,331,565	.....	599,075	.....	599,075	50,600
Harrison Town	5,728,633	18,785,600	24,514,233	953,709	4,964,850	6,188,300	11,153,150	89,500
Hoboken City	22,854,335	40,186,200	63,041,135	7,969,263	.....	10,571,800	10,571,800	147,500
Jersey City	101,036,895	215,912,400	316,949,295	100,030,301	62,818,500	.....	62,818,500	2,599,450
Kearny Town	12,265,150	51,856,500	64,121,650	3,117,236	6,140,050	7,541,168	13,681,218	542,750
North Bergen Township	19,089,675	40,606,025	59,695,700	812,871	711,750	3,813,275	4,525,025	644,000
Secaucus Town	3,680,075	3,574,800	7,254,875	874,747	365,425	365,425	730,850	134,450
Union City—								
West Hoboken	11,503,150	22,462,300	33,965,450	12,135	589,950	1,670,465	2,260,415	264,100
Town of Union	10,034,350	14,437,500	24,471,850	8,744	616,250	2,352,500	2,968,750	161,000
Union City Totals	21,537,500	36,899,800	58,437,300	20,879	1,206,200	4,022,965	5,229,165	423,100
Weehawken Township	7,835,950	11,099,700	18,935,650	11,648,910	.....	686,850	686,850	126,000
West New York Town	13,197,550	23,167,500	36,365,050	6,677,700	4,415,140	.....	4,415,140	306,850
Totals	\$253,007,018	\$517,787,100	\$770,794,118	\$133,454,845	\$107,026,640	\$34,341,858	\$141,368,498	\$5,842,300

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1951—(Continued)

Taxing District	(c)—Total Deductions	Net Valuation Taxable, Including Second-Class Railroad Property	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	(a) Amounts to be Deducted	Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	Net Valuation on Which County Taxes are Apportioned	Property Exempt from Taxation (a)—Public School Property	Property Exempt from Taxation (b)—Other School Property	Property Exempt from Taxation (c)—Public Property
Bayonne City	\$ 762,700	\$ 139,641,504	\$ 148,420	\$ 148,420	\$ 61,275	\$139,431,809	\$ 9,051,300	\$ 821,200	\$ 59,327,419
East Newark Borough	13,400	4,036,925	2,500	2,500	.....	4,034,425	42,800	.....	34,400
Guttenberg Town	50,600	5,880,040	5,200	5,200	6,500	5,868,340	389,800	.....	94,550
Harrison Town	89,500	36,531,682	146,900	146,900	13,000	36,371,782	398,300	.....	2,162,550
Hoboken City	147,500	81,434,698	1,982,965	1,982,965	14,500	79,437,233	4,015,100	213,400	3,342,600
Jersey City	2,599,450	477,198,646	40,264,395	40,264,395	191,050	436,743,201	24,443,292	7,396,300	111,496,465
Kearny Town	542,750	80,377,354	13,500	13,500	68,783	80,295,071	3,064,300	180,750	4,842,100
North Bergen—Township	644,000	64,389,596	712,308	712,308	40,905	63,636,383	2,943,600	.....	5,358,550
Secaucus Town	134,450	8,726,022	8,800	8,800	13,200	8,704,022	414,000	.....	6,037,475
Union City—									
West Hoboken	264,100	35,973,900	238,900	238,900	22,900	35,712,100	.....	.....	.....
Town of Union	161,000	27,288,344	175,300	175,300	15,500	27,097,544	.....	.....	.....
Union City Totals	425,100	63,262,244	414,200	414,200	38,400	62,809,644	3,325,000	686,700	2,735,150
Weehawken Township	126,000	31,145,410	38,100	38,100	19,125	31,088,185	1,917,200	13,500	2,254,412
West New York Town	306,850	47,151,040	543,868	543,868	27,200	46,579,972	1,992,400	289,500	1,819,700
Totals	\$5,842,300	\$1,039,775,161	\$44,281,156	\$44,281,156	\$493,938	\$995,000,067	\$48,996,892	\$14,399,950	\$192,505,371

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1951—(Continued)

Taxing District	(d)—Church and Charitable Taxation Property Exempt from	(e)—Cemeteries and Gravyards Taxation Property Exempt from	(f)—Other Exemptions Not Included in Foregoing Classification Taxation Property Exempt from	(g)—Total Amount of exempt Property Taxation Property Exempt from	(a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes) Apportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget Apportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by Local Municipal Budget Apportionment of Taxes	(c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)
Bayonne City	\$ 3,345,290	\$ 14,000	.....	\$ 62,559,209	\$ 2,428,601.92	\$ 2,572,742.26	\$ 711,763.06	\$ 4,680,445.88
East Newark Borough	107,000	.....	.....	144,200	70,271.00	49,635.17	7,570.64	92,318.37
Guttenberg Town	101,300	.....	.....	585,450	102,213.85	124,240.28	12,255.97	117,913.00
Harrison Town	485,500	.....	.....	3,259,750	633,518.14	455,327.07	91,189.56	522,976.40
Hoboken City	3,859,200	.....	.....	36,183,200	1,383,625.57	1,436,149.35	281,996.01	3,346,450.80
Jersey City	20,384,200	2,294,400	7,500	165,952,157	7,607,126.28	9,185,962.77	1,944,915.35	16,222,655.89
Kearny Town	1,423,550	100,950	.....	9,611,650	1,398,567.27	1,135,695.08	417,892.50	1,136,175.39
North Bergen Township	1,040,000	789,500	.....	10,131,650	1,108,408.79	941,888.50	103,208.05	2,144,328.43
Secaucus Town	339,750	1,600	.....	6,792,825	*151,605.32	203,000.22	43,610.77	194,408.17
Union City— West Hoboken .....	.....	.....	.....	.....	.....	.....	.....	.....
Town of Union	3,841,300	.....	.....	10,588,150	1,094,008.77	1,261,650.00	270,863.06	2,285,079.09
Union City Totals .....	.....	.....	.....	4,650,162	541,489.25	375,853.20	136,896.75	835,380.43
Weehawken Township	463,550	.....	1,500	4,923,350	811,322.83	1,185,622.62	212,478.29	1,508,377.98
West New York Town	814,450	.....	7,300	.....	.....	.....	.....	.....
Totals	\$36,165,090	\$3,200,450	\$20,114,000	\$315,381,753	\$17,330,758.99	\$18,927,766.52	\$4,234,639.15	\$33,086,509.83

*Subject to rebate of \$113,703.99 by County of Hudson pursuant to R.S. 54:4-5.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1951—(Concluded)

Taxing District	(d) — Total Tax Levy	(a) — Surplus Revenue Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(b) — Anticipated Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(c) — Receipts from Delin- quent Taxes and Liens Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(d) — Total Miscellaneous Revenues (a - b - c)	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For local taxing purposes)
Bayonne City	\$10,393,553.12	\$675,000.00	\$675,931.00	\$325,000.00	\$1,675,931.00	\$1,231.32	\$7.444
East Newark Borough	219,705.18	10,000.00	28,715.00	5,000.00	43,715.00	1,430.88	5.445
Guttenberg Town	356,032.40	45,000.00	48,400.00	15,000.00	108,400.00	.....	6.065
Harrison Town	1,703,611.11	23,000.00	808,362.29	35,000.00	866,362.29	.....	4.662
Hoboken City	6,448,221.73	520,000.00	447,350.00	245,000.00	1,212,350.00	1,595.13	7.919
Jersey City	34,960,680.19	9,000,000.00	5,079,592.00	1,290,000.00	15,279,592.00	56,840.99	7.327
Kearny Town	4,088,330.24	475,000.00	1,022,316.00	75,000.00	1,572,316.00	2,498.16	5.087
North Bergen Township	4,297,833.77	359,644.00	470,574.33	198,143.51	1,028,361.84	3,337.71	6.675
Secaucus Town	592,624.48	35,000.00	107,110.00	13,700.00	155,810.00	858.43	**6.792
Union City .....	.....	.....	.....	.....	.....	.....	7.762
West Hoboken .....	.....	.....	.....	.....	.....	.....	7.767
Town of Union .....	.....	.....	.....	.....	.....	.....	.....
Union City Totals	4,911,600.92	147,302.39	488,960.92	198,500.00	834,763.31	12,705.71	.....
Weehawken Township	1,839,619.63	150,000.00	92,158.00	15,000.00	257,158.00	.....	6.068
West New York Town	3,717,801.72	150,000.00	216,110.00	165,000.00	531,110.00	.....	7.885
Totals	\$73,579,674.49	\$11,589,946.39	\$9,485,579.54	\$2,490,343.51	\$23,565,869.44	\$80,498.33	.....
Total County Taxes Appropriated	\$17,411,257.32						
Bank Stock Taxes Due County	\$80,498.33						\$3,359,317.38
Net County Taxes Apportioned	\$17,330,758.99						\$1,741,784,705
							**Subject to rebate of 1.30304496 pursuant to R.S. 54-4-5.
							Net Secaucus rate 5.489.
							Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,741,784,705
							County Tax Rate per \$100 of Valuation \$ 1.741784705

Total County Taxes Appropriated	\$17,411,257.32	Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$ 3,359,317.38
Bank Stock Taxes Due County	\$ 80,498.33	County Tax Rate per \$100 of Valuation	\$ 1.741784705
Net County Taxes Apportioned	\$17,330,758.99	**Subject to rebate of 1.30304496 pursuant to R.S. 34-4-5.	
		Net Secaucus rate 5.489.	

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, R.R. Property	Value of Second-Class R.R. Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chateaus	Value of Tangible Personal Property Assessed (b)—Farm Stock and Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed under R.S. 64:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business
Alexandria Township	\$ 277,075	\$ 556,700	\$ 833,775	\$ 29	\$ 2 78,950	\$ 87,900	\$ 20,450	\$ 14,120
Bethlehem Township	191,085	445,400	636,485	5,585	67,500	59,250	10,350	17,820
Bloombury Borough	55,735	377,075	432,810	8,818	56,950	7,600	38,340	14,000
Califon Borough	62,225	339,155	401,380	1,651	50,750	1,900	28,650	31,375
Clinton, Town of	186,417	836,000	1,022,417	4,367	88,500	8,300	94,025	53,480
Clinton Township	434,650	1,380,550	1,815,200	8,775	68,450	102,350	39,900	58,495
Delaware Township	472,950	986,018	1,458,968	4,721	103,400	201,750	35,000	97,680
East Amwell Township	337,125	682,360	1,019,485	900	89,300	181,750	37,460	242,396
Flemington Borough	531,400	2,598,600	3,130,000	19,986	104,150	3,300	221,375	206,000
Franklin Township	302,010	624,665	926,675	6,439	79,850	91,600	17,800	18,105
Frenchtown Borough	115,450	731,650	847,100	2,998	90,000	300	114,200	.....
Glen Gardner Borough	35,600	210,800	246,400	3,050	43,575	4,350	3,600	14,525
Hampton Borough	73,510	382,815	456,325	20,657	65,035	9,355	46,695	9,100
High Bridge Borough	180,787	1,312,330	1,493,117	19,956	155,013	4,950	43,450	216,530
Holland Township	255,630	1,236,025	1,491,655	7,746	69,725	70,250	60,950	214,850
Kingswood Township	353,750	652,275	1,006,025	1,189	90,025	104,375	8,200	26,135
Lambertville, City of	561,955	2,009,200	2,571,155	43,548	284,235	50	304,790	11,620
Lebanon Borough	46,150	400,600	446,750	3,215	45,800	6,000	18,100	22,140
Lebanon Township	235,485	600,385	835,870	310	96,900	35,650	4,100	141,333
Milford Borough	68,415	1,531,075	1,649,490	7,352	80,450	2,750	143,275	990,700
Raritan Township	665,400	1,875,200	2,540,600	8,738	87,000	167,550	62,650	123,875
Readington Township	703,250	1,792,000	2,495,250	20,680	228,750	83,850	65,115	44,350
Stockton Borough	32,600	203,750	236,350	1,844	28,200	850	19,650	2,885
Tewksbury Township	396,380	992,870	1,389,250	.....	96,600	115,825	15,355	75,984
Union Township	237,985	633,125	871,110	8,609	77,390	71,445	13,950	3,100
West Amwell Township	257,590	775,100	1,032,690	33	64,500	54,025	12,910	25,260
Totals	\$7,070,609	\$24,216,323	\$31,286,932	\$206,947	\$37,709,865	\$25,590	\$47,375	\$32,810

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1951—(Continued)

Taxing District	Value of Tangible Personal Property Assessed	(e)—Total Value of Tangible Personal Property Assessed (a - b - c - d)	Deductions (a)—Household Furniture and Effects Under R.S. 54:3-16	Deductions (b)—Veterans' Exemption	Deductions (c)—Total Deductions (a - b)	Net Valuation Taxable Including Second-Class Railroad Property	Changes Resulting from Appeals and Corrected Errors 1942; R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53	(a)—Amounts To Be Deducted (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	Changes Resulting from Appeals and Corrected Errors 1942; R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53	(b)—Amounts To Be Added	Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)
Alexandria Township	201,420	\$ 33,200	\$ 29,000	\$ 62,200	\$ 973,024						
Bethlehem Township	154,920	22,600	13,000	35,600	761,390					100	
Bloomfield Township	116,890	22,700	18,900	41,600	517,518						
Calton Borough	112,675	21,500	16,250	37,750	477,956						
Clinton, Town of	244,305	25,300	23,500	48,800	1,222,289						
Clinton Township	272,195		53,500	53,500	2,042,670					7,200	
Delaware Township	439,830	58,950	33,900	92,850	1,806,420					1,600	
East Amwell Township	550,906	34,300	14,900	49,200	1,522,091						
Flemington Borough	334,825		64,050	64,050	3,620,761					1,600	
Franklin Township	207,355	37,400	33,350	70,750	1,069,719					7,100	
Frenchtown Borough	204,500	32,200	24,900	57,100	997,498					13,000	
Glen Gardner Borough	66,050	20,600	18,050	38,650	276,850						
Hampton Borough	130,185	25,000	32,740	57,740	549,427						
High Bridge Borough	419,943	59,400	52,100	111,500	1,821,516						
Holland Township	415,775	32,000	37,975	69,975	1,845,201						
Kingwood Township	288,735	41,600	33,400	75,000	1,220,949					1,200	
Lambertville, City of	600,685	132,800	114,875	247,675	2,967,713					2,700	
Lebanon Borough	92,040	22,800	17,000	39,800	502,205					1,700	
Lebanon Township	277,983	41,200	39,445	80,645	1,033,518						
Millford Borough	1,217,175	32,500	26,200	58,700	2,815,317					400	
Raritan Township	441,075		58,000	58,000	2,932,413						
Readington Township	422,065	110,800	124,900	235,700	2,702,295						
Stockton Borough	51,585	14,600	14,400	29,000	260,779					10,075	
Tewksbury Township	303,764	34,850	36,290	71,140	1,621,874					500	
Union Township	165,885		29,100	29,100	1,016,504						
West Amwell Township	156,695	30,700	26,750	57,450	1,131,968					700	
Totals	\$8,089,461	\$887,000	\$986,473	\$1,873,475	\$2,392,988	\$1,540,275	\$1,480,340	\$2,675,858			

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1951—(Continued)

Taxing District	Net Valuation on which County Taxes are Apportioned	Number of Polls Assessed	Property Exempt from Taxation (a)—Public School Property	Property Exempt from Taxation (b)—Other School Property	Property Exempt from Taxation (c)—Public Property	Property Exempt from Taxation (d)—Church and Charitable Property	Property Exempt from Taxation (e)—Cemeteries and Graveyards	Property Exempt from Taxation (f)—Other Exemptions Not Included in Foregoing Classification
Alexandria Township	\$ 973,024	302	\$ 17,100	\$	\$	\$ 9,600	\$ 7,000	\$
Bellevue Township	761,490	183	16,400		1,550	3,200	800	
Bloomsbury Borough	517,518	135	37,500		12,200	33,400	800	
Califon Borough	477,956	96	12,000			28,750	1,000	3,250
Clinton, Town of	1,229,489	181	60,000		33,200	56,500	12,000	
Clinton Township	2,039,470	432	41,200			11,100	3,500	298,300
Delaware Township	1,802,720	....	220,850		64,400	55,400	5,000	1,500
East Amwell Township	1,522,691	....	48,300		52,000	13,200	3,500	14,200
Franklin Township	3,623,171	517	201,300	4,300	286,700	240,500	10,300	37,100
Frenchtown Borough	1,081,319	310	60,000			18,800	2,200	4,000
Glen Gardner Borough	997,358	....	200,000		25,400	45,000	10,000	29,000
Hampton Borough	276,650	123	8,700		2,000	10,900	200	
High Bridge Borough	849,427	146	25,000		10,800	83,150	2,050	
Holland Township	1,821,516	314	104,000		11,100	59,900		4,200
Kingwood Township	1,845,701	317	40,000			8,000	1,000	31,965
Lambertville, City of	1,216,649	371	17,300		8,000	21,950		3,550
Lebanon Borough	2,967,113	....	160,000	12,000	155,500	399,800	8,000	
Lebanon Township	501,705	138	15,000		5,700	40,500	6,500	
Milford Borough	1,028,073	....	8,000			12,500	1,100	1,653,503
Raritan Township	2,809,517	170	50,000		32,500	59,000	1,000	
Readington Township	2,927,013	768	409,000		6,600	23,700	4,000	34,000
Stockton Borough	2,702,445	721	87,700		15,900	69,300	2,900	6,700
Tewksbury Township	260,779	....	9,800		3,750	20,700		
Union Township	1,621,024	....	6,600	7,000	900	30,700	2,500	
West Amwell Township	1,016,504	218	8,100			19,200	4,000	773,763
	1,429,018	....	6,900			11,300	3,000	700
Totals	\$37,699,340	5,442	\$1,870,750	\$23,300	\$728,200	\$1,335,850	\$92,350	\$2,895,731

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1951—(Continued)

Taxing District	Property Exempt from Taxation	(f)—Other Exemptions Not Included in Foregoing Classification	Personal Taxation	(g)—Total Amount of Exempt Property	Apportionment of Taxes	(a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(b)—County Library Tax	Apportionment of Taxes	(c)—Local Taxes to be Raised for Regional High School Tax	Apportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget	Apportionment of Taxes	(c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)
Alexandria Township				\$33,700	\$	9,018.98	\$	486.51	\$	10,905.92	\$	35,270.00	\$	7,781.87
Bethlehem Township				21,950	.....	7,058.27	.....	380.75	.....	.....	16,559.94	.....	1,766.07	.....
Bloomsbury Borough				83,900	.....	4,796.89	.....	258.76	.....	.....	18,120.00	.....	9,534.04	.....
Califon Borough		250	.....	45,250	.....	4,430.19	.....	238.98	.....	6,846.10	.....	7,034.71	.....	5,704.02
Clinton, Town of				161,700	.....	11,396.17	.....	614.74	.....	17,507.70	.....	29,661.56	.....	24,672.84
Clinton Township				354,100	.....	18,903.90	.....	1,019.74	.....	29,258.60	.....	42,000.00	.....	12,282.67
Delaware Township		150	.....	347,300	.....	16,709.46	.....	901.36	.....	.....	56,722.72	.....	19,216.91	.....
East Amwell Township		700	.....	131,900	.....	14,113.86	.....	761.35	.....	.....	37,711.00	.....	13,146.26	.....
Flemington Borough		5,000	.....	785,200	.....	33,533.26	.....	.....	.....	.....	111,568.45	.....	49,480.15	.....
Franklin Township				84,800	.....	10,022.77	.....	540.66	.....	15,322.34	.....	17,000.00	.....	7,917.48
Frenchtown Borough		500	.....	309,900	.....	9,244.54	.....	498.68	.....	.....	29,418.64	.....	25,373.37	.....
Glen Gardner Borough				21,800	.....	2,564.27	.....	138.33	.....	3,965.52	.....	7,945.75	.....	760.57
Hampton Borough				121,000	.....	5,092.65	.....	274.71	.....	7,869.83	.....	8,000.00	.....	10,440.33
High Bridge Borough		62,000	.....	241,200	.....	16,833.68	.....	910.76	.....	.....	57,007.25	.....	26,838.72	.....
Holland Township				80,965	.....	17,107.85	.....	922.85	.....	.....	.....	.....	.....	.....
Holland Township				50,800	.....	11,277.15	.....	608.32	.....	.....	33,000.00	.....	15,756.63	.....
Kingwood Township				735,300	.....	27,502.24	.....	.....	.....	.....	97,876.44	.....	55,852.71	.....
Lambertville, City of				67,700	.....	4,650.32	.....	250.85	.....	7,193.43	.....	10,000.00	.....	2,033.20
Lebanon Borough				9,529.24	.....	9,529.24	.....	514.04	.....	14,803.80	.....	32,200.00	.....	19,734.63
Lebanon Township		556,669	.....	2,231,772	.....	26,041.48	.....	1,404.76	.....	.....	40,000.00	.....	30,265.37	.....
Millford Borough				142,500	.....	27,130.56	.....	1,463.51	.....	.....	62,858.02	.....	1,251.50	.....
Parritan Township		500	.....	477,800	.....	25,049.03	.....	1,351.22	.....	.....	107,685.79	.....	43,481.62	.....
Readington Township		1,000	.....	183,500	.....	2,417.17	.....	130.39	.....	.....	10,125.00	.....	1,492.64	.....
Stockton Borough				34,250	.....	15,025.31	.....	810.51	.....	23,231.24	.....	46,685.61	.....	49,581.25
Tewksbury Township				47,700	.....	9,422.00	.....	508.25	.....	14,560.10	.....	11,805.87	.....	7,283.87
Union Township		118,700	.....	923,763	.....	10,464.90	.....	564.51	.....	.....	27,969.04	.....	15,928.01	.....
West Amwell Township				21,900	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals		\$745,469	.....	\$7,741,650	\$349,436.14	\$15,554.54	\$151,404.58	\$954,225.89	\$39,525.11	\$457,556.73				

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1951—(Concluded)

Taxing District	(d)—Total Tax Levy	(a) —Total Amount of Miscellaneous Revenues for the Local Municipal Budget	(b) —Total Amount of Miscellaneous Revenues for the Local Municipal Budget	(c) —Total Amount of Miscellaneous Revenues for the Local Municipal Budget	(d) —Total of Miscellaneous Revenues (a -|- b -|- c)	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply Per \$100 Valuation (for Local Taxing Purposes)
Alexandria Township	\$ 52,557.36	\$ 6,500.00	\$ 14,134.00	\$ 7,000.00	\$ 27,634.00	\$	\$5.41
Bethlehem Township	36,670.95	9,000.00	14,178.00	4,500.00	27,678.00	.....	4.82
Bloomsbury Borough	33,044.68	3,500.00	3,015.00	1,500.00	8,015.00	505.40	6.39
Califon Borough	24,254.00	2,000.00	2,600.00	2,100.00	6,700.00	830.37	5.08
Clinton, Town of	84,654.13	4,500.00	4,294.00	4,500.00	13,294.00	1,190.95	6.93
Clinton Township	103,464.91	10,000.00	24,540.00	5,500.00	40,040.00	.....	5.07
Delaware Township	93,550.45	20,000.00	22,789.00	9,000.00	51,789.00	.....	5.18
East Amwell Township	65,732.47	17,000.00	10,802.00	8,000.00	35,802.00	.....	4.32
Flemington Borough	202,298.70	37,000.00	23,184.00	9,000.00	69,184.00	5,385.57	5.59
Franklin Township	51,547.76	8,000.00	13,125.00	3,600.00	24,725.00	.....	4.82
Frenchtown Borough	65,264.87	5,000.00	4,296.00	5,000.00	14,296.00	1,020.96	6.55
Glen Gardner Borough	15,374.44	3,500.00	3,778.00	2,400.00	8,178.00	.....	5.56
Hampton Borough	31,677.52	3,500.00	4,446.00	2,400.00	10,346.00	.....	5.77
High Bridge Borough	101,640.51	8,000.00	7,884.00	7,500.00	23,384.00	.....	5.58
Holland Township	18,030.70	145,000.00	88,143.00	117.54	233,260.54	.....	.98
Kingwood Township	60,642.10	5,000.00	19,614.00	10,308.30	34,922.30	.....	4.97
Lambertville, City of	193,931.89	47,000.00	41,679.00	21,300.00	109,979.00	966.43	6.54
Lebanon Borough	24,127.80	4,000.00	4,200.00	3,000.00	11,200.00	.....	4.81
Lebanon Township	76,781.71	7,500.00	37,965.00	11,000.00	56,465.00	.....	7.43
Millford Borough	99,501.05	18,000.00	3,456.00	1,000.00	22,456.00	673.98	3.54
Raritan Township	106,452.60	28,525.00	92,066.00	12,000.00	132,591.00	.....	3.64
Readington Township	177,547.66	20,000.00	27,677.00	29,000.00	76,677.00	.....	6.58
Stockton Borough	14,163.20	3,000.00	3,851.00	1,500.00	8,351.00	.....	5.44
Tewksbury Township	136,343.08	7,600.00	24,099.00	16,000.00	47,699.00	.....	8.41
Union Township	43,580.09	8,000.00	14,098.00	7,000.00	29,098.00	.....	4.29
West Amwell Township	54,926.46	7,000.00	19,222.52	3,500.00	29,722.52	.....	4.86
	\$1,967,762.99	\$437,625.00	\$529,135.52	\$186,725.84	\$1,153,486.36	\$10,573.66	

Total County Taxes Appropriated	\$360,009.80	Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$10,573.66
Bank Stock Taxes Due County	10,573.66	County Tax Rate per \$100 of Valuation	453.14224
Net County Taxes Apportioned	349,436.14	County Library Tax Rate per \$100 of Valuation	\$926902539
			\$05

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	Value of Second-class Railroad Property, (C.291 L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a) — Household Goods and Chateaus	Value of Tangible Personal Property Assessed (b) — Farm Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c) — Stock in Trade, Materials Used in Manufacture and other Personal Property Assessed R.S. 54-4-11	Value of Tangible Personal Property Assessed (d) — All Other Tangible Property Used in Business	Value of Tangible Personal Property Assessed (e) — Total Value of Tangible Personal Property Assessed (a) - (b) - (c) - (d)
East Windsor Township	\$ 473,880	\$ 1,025,770	\$ 1,499,650	\$ 1,036	\$ 55,500	\$ 76,050	\$ 106,550	\$ 27,250	\$ 265,350
Ewing Township	2,307,456	13,425,133	15,732,589	94,519	624,085	18,940	1,479,760	2,265,210	4,387,995
Hamilton Township	5,063,655	30,017,200	35,080,855	304,470	1,273,400	34,300	1,783,451	1,791,325	4,882,476
Hightstown Borough	511,715	2,711,195	3,222,910	19,011	180,025	1,100	435,998	.....	617,123
Hopewell Borough	226,812	1,285,808	1,512,620	21,045	74,200	5,200	92,500	161,390	333,290
Hopewell Township	1,464,320	2,894,150	4,358,470	3,545	292,400	215,650	378,735	.....	886,785
Lawrence Township	1,801,524	7,503,190	9,304,714	4,277	572,585	58,700	119,200	1,046,880	1,797,365
Pennington Borough	277,438	1,392,580	1,670,018	10,380	128,550	300	56,950	66,050	251,850
Princeton Borough	4,375,244	12,755,100	17,130,344	62,042	1,115,300	.....	416,580	447,550	1,979,430
Princeton Township	1,912,438	6,497,350	8,409,788	86,557	580,810	33,000	46,000	185,206	845,016
Washington Township	617,205	978,600	1,595,805	2,236	90,215	145,840	40,800	55,790	332,645
West Windsor Township	1,094,560	3,989,250	5,013,810	* 325,334	185,400	149,950	734,735	372,800	1,442,885
City of Trenton	38,849,550	99,733,375	138,582,925	2,055,945	7,664,300	.....	14,825,700	12,577,700	35,067,700
Totals	\$58,905,797	\$184,208,701	\$243,114,498	\$2,995,397	\$12,836,770	\$739,030	\$20,516,959	\$18,997,151	\$53,089,910

Corrected to *324,695 by Director
Corrected to * 4,159 by Director
(Will be adjusted in 1952)

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1951—(Continued)

Taxing District	(a)—Household Furniture and Effects Under R.S. 54-1-3.16	(b)—Veterans' Exemptions	Deductions (c)—Total Deductions (a) - (b)	Net Valuation Taxable Including Second-class Railroad Property	Changes Resulting from Appeals and Corrected Errors (R.S. 54-4-49, C. 79, L. 1942; R.S. 54-4-53)	(a)—Amounts to be Deducted (R.S. 54-4-49, C. 79, L. 1942; R.S. 54-4-53)	Changes Resulting from Appeals and Corrected Errors (R.S. 54-4-49, C. 79, L. 1942; R.S. 54-4-53)	(b)—Amounts to be Added	Net Valuation on Which County Taxes are Apportioned	Property Exempt from Taxation (a)—Public School Property	Property Exempt from Taxation (b)—Other School Property
East Windsor Township	\$ 27,700	\$ 26,900	\$ 54,600	\$ 1,711,436	\$ 170,295	\$ 1,711,436	\$ 1,711,436	\$ 819,000	\$ 3,000,000		
Ewing Township	275,900	577,385	853,285	19,361,818	52,785	19,216,386	19,216,386	2,496,210	2,496,210		
Hamilton Township	634,400	1,251,711	1,886,111	38,381,690		38,381,690	38,381,690	350,000	350,000		
Hightstown Borough	80,650	85,100	165,750	3,693,294		3,693,294	3,693,294	108,300	108,300		
Hopewell Borough	56,900	45,325	102,225	1,764,730		1,764,730	1,764,730	69,625	69,625		
Hopewell Township	107,300	101,275	208,575	5,040,225	32,008	5,010,917	5,010,917	284,770	284,770		
Lawrence Township	205,870	272,355	478,225	10,628,131	41,932	10,586,179	10,586,179	286,000	286,000		
Pennington Borough	44,600	52,410	97,010	1,841,238	12,614	1,828,624	1,828,624	749,200	749,200		
Princeton Borough	202,800	85,500	288,300	18,883,516	107,866	18,775,650	18,775,650	525,000	525,000		
Princeton Township	98,200	125,525	223,725	9,117,636	36,950	9,080,686	9,080,686	47,000	47,000		
Washington Township	35,200	25,000	60,200	1,870,486		1,870,486	1,870,486	56,000	56,000		
West Windsor Township	65,200	66,290	131,490	6,650,539		6,650,539	6,650,539	10,096,575	10,096,575		
City of Trenton	2,978,100	865,700	3,843,800	171,862,770	* 4,889,265	166,984,810	166,984,810				
Totals	\$4,812,820	\$3,580,476	\$8,393,296	\$290,807,509	\$5,343,735	\$285,517,568	\$285,517,568	\$15,887,680	\$15,887,680		\$29,973,430

* Includes adjusted figures for \$3,389,692 Insurance Co. Intangible Personal Property Cancelled by U. S. Supreme Court Decision, March, 1950.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1951—(Continued)

Taxing District	Property Exempt from Taxation (c)—Public Property	Property Exempt from Taxation (d)—Church and Charitable Property	Property Exempt from Taxation (e)—Cemeteries and Graveyards	Property Exempt from Taxation (f)—Other Exemptions Not Included in Foreigning Classification	Property Exempt from Taxation (f)—Total Amount of Exempt Property	Apportionment of Taxes (a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Apportionment of Taxes (b)—County Library Taxes	Apportionment of Taxes (c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget
East Windsor Township	\$ 250	\$	\$ 2,600	\$ 14,600	\$ 17,450	\$ 19,247.12	\$ 599.00	\$ 54,019.83
Ewing Township	6,843,850	262,400	46,600	255,000	11,226,850	216,110.92	6,725.74	509,794.50
Hamilton Township	847,450	816,595	121,275	132,385	4,413,915	431,073.61	.....	1,365,150.00
Hightstown Borough	211,535	235,195	19,200	69,550	1,620,530	41,535.44	1,292.65	116,575.28
Hopewell Borough	56,300	71,400	7,250	12,270	255,520	19,846.47	.....	57,193.73
Hopewell Township	757,525	34,400	13,575	11,000	1,091,125	56,353.67	1,753.82	152,356.97
Lawrence Township	49,034	392,965	13,250	13,794	3,537,893	119,054.06	3,705.16	317,766.00
Pennington Borough	114,045	118,110	5,500	8,500	699,315	20,692.54	.....	55,657.33
Princeton Borough	219,756	548,650	38,420	733,960	23,194,656	211,174.79	.....	363,515.23
Princeton Township	443,100	92,825	3,100	.....	1,912,775	102,123.03	.....	227,788.75
Washington Township	45,800	6,100	1,400	.....	100,300	21,035.82	654.67	45,811.74
West Windsor Township	4,800	19,700	4,000	.....	103,400	74,793.15	2,327.69	98,000.00
City of Trenton	41,834,372	10,130,675	400,500	2,007,875	66,125,597	1,877,941.08	.....	3,210,617.43
Totals	\$51,427,817	\$12,729,015	\$676,670	\$3,277,834	\$114,299,236	\$3,210,981.70	\$20,236.97	\$6,574,240.79

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1951—(Concluded)

Taxing District	(c)—Local Taxes to be Raised for District School Purposes As Required by Local Municipal Budget	Apportionment of Taxes	(c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(d)—Total Tax Levy	(a)—Surplus Revenue Appropriated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(b)—Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(c)—Receipts from Delinquent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(d)—Total of Miscellaneous Revenues (a) - b - (c)	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For local taxing purposes)
East Windsor Township	\$ 24,695.63		\$ 206,417.03		\$ 73,865.95	\$ 15,981.33	\$ 14,388.00	\$ 14,388.00	\$ 2,500.00	\$ 2,500.00	\$ 32,869.33	\$ 32,869.33	.....	\$4.32
Ewing Township					963,743.82	22,663.51	169,930.36	169,930.36	61,900.00	61,900.00	254,493.87	254,493.87	.....	4.98
Hamilton Township			794,082.10		2,590,305.71	200,000.00	513,908.00	513,908.00	120,000.00	120,000.00	833,908.00	833,908.00	\$ 1,862.44	6.75
Hightstown Borough			60,939.35		220,342.72	37,718.21	38,419.75	38,419.75	22,336.59	22,336.59	98,474.55	98,474.55	2,696.47	5.97
Hopewell Borough			18,425.65		95,465.85	2,000.00	18,632.00	18,632.00	6,000.00	6,000.00	26,632.00	26,632.00	1,187.43	5.41
Hopewell Township			73,140.44		283,604.90	17,887.31	78,900.00	78,900.00	24,000.00	24,000.00	120,057.31	120,057.31	.....	5.63
Lawrence Township	14,560.50		100,283.71		535,363.43	45,000.00	103,813.47	103,813.47	32,800.00	32,800.00	181,613.47	181,613.47	.....	5.23
Pennington Borough			35,109.60		111,459.47	.....	18,775.00	18,775.00	5,225.00	5,225.00	24,000.00	24,000.00	1,181.07	6.03
Princeton Borough	27,668.50		256,439.17		858,797.69	60,000.00	210,744.00	210,744.00	30,000.00	30,000.00	300,744.00	300,744.00	6,418.97	4.55
Princeton Township	14,489.05		49,534.33		397,133.40	60,000.00	77,819.91	77,819.91	22,000.00	22,000.00	159,819.91	159,819.91	.....	4.36
Washington Township			18,753.00		86,255.23	14,700.00	37,147.00	37,147.00	8,000.00	8,000.00	59,847.00	59,847.00	.....	4.62
West Windsor Township			.....		175,120.84	45,256.25	88,592.00	88,592.00	1,500.00	1,500.00	135,348.25	135,348.25	.....	2.64
City of Trenton	820,560.25		4,363,167.76		10,272,226.52	398,000.00	2,321,828.26	2,321,828.26	430,000.00	430,000.00	3,149,828.26	3,149,828.26	33,671.92	5.98
Totals	\$901,913.93	\$5,976,312.14	\$16,683,685.53	\$919,176.61	\$3,692,197.75	\$766,261.59	\$5,377,635.95	\$5,377,635.95	\$47,018.30	\$47,018.30				

Total County Taxes Appropriated

\$3,258,000.00

Bank Stock Taxes Due County

47,018.30

Net County Taxes Apportioned

\$3,210,981.70

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget

County Tax Rate per \$100 of Valuation

County Library Rate (Certain Municipalities)

Added Prorated Assessments Reported in 1950

\$ 905,000.00

\$1,124,617,908

\$.035

\$1,619,110

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chateaux	Value of Tangible Personal Property Assessed (b)—Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed under R.S. 54:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e)—Total Value Personal Property Assessed (a) - (b) - (c) - (d)
Cartert Borough	\$ 3,309,155	\$ 7,280,785	\$ 10,589,940	\$ 224,899	\$ 82,010	\$ 26,300	\$ 2,204,230	\$ 562,970	\$ 2,849,210
Crabury Township	479,540	1,239,350	1,718,890	1,273	67,450	14,700	14,700	88,250	197,860
Dunellen Borough	986,685	3,695,900	4,682,585	99,861	314,600	.....	450,400	230,575	995,575
East Brunswick Township	1,006,541	2,291,398	3,297,939	6,072	238,850	32,950	35,600	156,250	463,650
Helmetia Borough	62,965	633,550	696,515	1,123	31,900	.....	454,725	2,000	488,625
Highland Park Borough	2,963,116	6,494,880	9,457,996	6,007	326,425	250	158,650	270,550	755,875
Jamesburg Borough	197,150	802,825	999,975	7,645	127,350	.....	43,200	28,525	199,875
Madison Township	1,074,130	1,696,875	2,771,005	102,110	440,000	52,125	89,725	.....	581,650
Metuchen Borough	1,716,733	6,631,480	8,348,213	273,991	404,800	800	159,355	472,100	1,037,255
Middlesex	908,920	4,523,300	5,432,220	31,909	297,770	.....	382,175	384,610	1,064,555
Milltown Borough	568,600	2,306,100	2,874,700	7,827	149,500	900	1,450	148,450	300,300
Monroe Township	677,085	922,550	1,669,615	7,773	167,500	79,150	23,400	44,300	314,350
New Brunswick City	12,701,985	28,451,775	41,153,760	486,457	879,100	.....	2,155,320	3,347,780	6,382,200
North Brunswick Township	1,119,030	6,330,050	7,455,080	7,518	144,800	13,200	480,350	1,153,675	1,792,225
Perth Amboy City	18,458,965	28,863,245	47,322,210	2,015,309	441,200	.....	8,072,255	1,215,940	9,729,395
Piscataway Township	1,753,603	4,683,171	6,436,774	1,450	321,450	12,450	25,650	748,060	1,107,610
Plainshoro Township	443,116	968,700	1,411,816	28,854	52,300	116,700	14,737	120,384	304,121
Raritan Township	2,932,990	12,248,862	15,176,852	155,836	607,980	12,400	441,850	1,442,308	2,504,538
Saraville Borough	1,941,580	13,080,060	15,021,620	117,682	425,300	.....	1,414,928	54,850	1,895,078
South Amboy City	1,264,865	2,772,900	4,037,765	1,577,709	82,550	.....	40,530	293,679	424,134
South Brunswick Township	930,075	2,106,377	3,036,452	275,275	85,000	62,100	300,735	243,900	691,735
South Plainfield Borough	1,876,304	5,627,708	7,504,012	83,135	275,550	925	43,900	311,200	636,575
South River Borough	1,871,755	4,380,300	6,252,055	3,097	422,425	500	191,240	347,220	961,085
Spotswood Borough	193,022	1,164,100	1,357,122	129,908	132,100	.....	62,330	215,200	409,650
Woodbridge Twnship	5,231,054	18,754,733	23,985,787	1,719,586	735,560	2,500	1,480,763	1,729,080	3,947,903
Totals	\$64,668,924	\$168,023,974	\$232,692,898	\$7,372,306	\$7,254,070	\$414,825	\$18,747,618	\$13,617,856	\$40,034,369

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1951—(Continued)

Taxing District	(a)—Household Furniture and Effects Under R.S. 54:4-3.16	(b)—Veterans' Exemption	(c)—Total Deductions	(a)-(b)	Net Valuation Taxable, Including Second-class Railroad Property	Changes Resulting from Ap-peals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	(a)—Amounts to be Deducted	Changes Resulting from Ap-peals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	(b)—Amounts to be Added	Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	Equalization R.S. 54:3-19 to R.S. 54:3-17	Net Valuation on Which Apportioned County Taxes are	Property Exempt from Taxation	(a)—Public School Property
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Carteret Borough	262,180	262,180	262,180	262,180	13,401,869	1,300	1,300	12,735	13,389,134	12,735	13,389,134	13,389,134	276,000	276,000
Crabury Township	18,500	18,500	18,500	18,500	1,898,963	1,300	1,300	1,600	1,897,663	1,600	1,897,663	1,897,663	21,000	21,000
Dunellen Borough	188,700	188,700	188,700	188,700	5,432,021	2,450	2,450	1,500	5,430,421	1,500	5,430,421	5,430,421	218,000	218,000
East Brunswick Township	235,675	235,675	235,675	235,675	3,392,486	2,450	2,450	1,500	3,388,536	1,500	3,388,536	3,388,536	322,500	322,500
Helmetta Borough	11,225	11,225	11,225	11,225	1,159,938	84,770	84,770	8,150	1,159,938	8,150	1,159,938	1,159,938	34,200	34,200
Highland Park Borough	199,875	199,875	199,875	199,875	9,835,153	500	500	25,725	9,745,273	25,725	9,745,273	9,745,273	903,300	903,300
Jamesburg Borough	64,075	64,075	64,075	64,075	1,092,820	500	500	25,725	1,092,820	25,725	1,092,820	1,092,820	78,200	78,200
Madison Township	220,000	220,000	220,000	220,000	2,947,715	39,095	39,095	17,315	2,947,715	17,315	2,947,715	2,947,715	119,900	119,900
Metuchen Borough	387,700	387,700	387,700	387,700	9,271,759	600	600	2,000	9,215,349	2,000	9,215,349	9,215,349	848,500	848,500
Middlesex Borough	275,075	275,075	275,075	275,075	6,147,309	600	600	1,650	6,144,709	1,650	6,144,709	6,144,709	132,000	132,000
Milltown Borough	93,275	93,275	93,275	93,275	3,004,452	600	600	1,650	3,002,202	1,650	3,002,202	3,002,202	120,500	120,500
Monroe Township	73,250	73,250	73,250	73,250	1,832,988	41,326	41,326	14,250	1,832,988	14,250	1,832,988	1,832,988	134,000	134,000
New Brunswick City	403,358	403,358	403,358	403,358	47,182,259	5,200	5,200	12,250	47,131,883	12,250	47,131,883	47,131,883	3,092,250	3,092,250
North Brunswick Township	180,160	180,160	180,160	180,160	9,074,663	90,852	90,852	555,125	9,062,063	555,125	9,062,063	9,062,063	262,850	262,850
Perth Amboy City	279,980	279,980	279,980	279,980	59,066,914	17,870	17,870	17,870	58,420,937	17,870	58,420,937	58,420,937	2,877,796	2,877,796
Piscataway Township	10,600	10,600	10,600	10,600	7,105,554	38,737	38,737	17,320	7,087,684	17,320	7,087,684	7,087,684	398,760	398,760
Plainsboro Township	160,300	160,300	160,300	160,300	1,714,591	35,831	35,831	28,315	1,714,591	28,315	1,714,591	1,714,591	44,000	44,000
Raritan Township	451,890	451,890	451,890	451,890	16,597,091	38,737	38,737	17,320	16,576,665	17,320	16,576,665	16,576,665	603,350	603,350
Sayreville Borough	312,550	312,550	312,550	312,550	538,650	39,121	39,121	28,315	16,428,294	28,315	16,428,294	16,428,294	529,000	529,000
South Amboy City	158,725	158,725	158,725	158,725	5,880,883	5,000	5,000	17,320	5,875,883	17,320	5,875,883	5,875,883	280,000	280,000
South Brunswick Township	58,150	58,150	58,150	58,150	3,945,312	8,200	8,200	5,050	3,935,512	5,050	3,935,512	3,935,512	237,100	237,100
South Plainfield Borough	196,500	196,500	196,500	196,500	580,425	28,382	28,382	20,500	7,609,885	20,500	7,609,885	7,609,885	496,150	496,150
South River Borough	259,295	259,295	259,295	259,295	6,743,297	13,930	13,930	9,855	6,731,647	9,855	6,731,647	6,731,647	846,000	846,000
Spotswood Borough	143,550	143,550	143,550	143,550	1,684,630	2,330	2,330	2,330	1,682,280	2,330	1,682,280	1,682,280	17,000	17,000
Woodbridge Township	1,255,299	1,255,299	1,255,299	1,255,299	28,397,977	6,770	6,770	2,330	28,391,207	2,330	28,391,207	28,391,207	2,309,290	2,309,290
Totals	\$2,811,940	\$6,332,617	\$9,144,557	\$9,144,557	\$270,955,016	\$421,853	\$421,853	\$69,781	\$733,890	\$277,100	\$270,955,016	\$270,146,154	\$15,193,646	\$15,193,646

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1951—(Continued)

Taxing District	Property Exempt from Taxation	(b)—Other School Property	Property Exempt from Taxation	(c)—Public Property	Property Exempt from Taxation	(d)—Church and Charitable Property	Property Exempt from Taxation	(e)—Cemeteries and Graveyards	Property Exempt from Taxation	(f)—Other Exemptions Not Included in Foregoing Classification	Property Exempt from Taxation	(g)—Total Amount of Exempt Property	Apportionment of Taxes (a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Apportionment of Taxes (c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Carteret Borough		30,000	499,495	170,210	.....	170,210	.....	4,000	.....	211,160	1,186,865	1,186,865	211,904.70	425,871.96
Crannock Township				21,200	4,000	21,200	.....	.....	.....	.....	46,200	46,200	30,033.60	74,572.00
Dunellen Borough		40,000	93,950	146,850	.....	146,850	.....	.....	.....	.....	498,800	498,800	85,945.26	208,853.93
East Brunswick Township			35,600	33,500	4,700	33,500	.....	.....	.....	.....	396,300	396,300	53,629.08	194,240.00
Helmetta Borough				42,800	.....	42,800	.....	.....	.....	.....	77,000	77,000	18,357.88	18,901.03
Highland Park Borough		98,000	1,416,560	540,400	.....	540,400	.....	.....	300	11,100	2,969,660	2,969,660	154,234.82	372,264.80
Jamesburg Borough			10,000	49,550	.....	49,550	.....	20,000	.....	.....	167,700	167,700	17,295.64	54,330.12
Madison Township			9,300	29,375	.....	29,375	.....	2,250	.....	9,950	160,825	160,825	50,622.88	229,195.60
Metuchen Borough		309,000	257,130	289,225	18,000	289,225	.....	18,000	11,000	170,035	1,902,890	1,902,890	145,847.90	325,090.00
Middlesex Borough			988,170	43,700	50	43,700	50	.....	.....	.....	1,213,920	1,213,920	97,250.02	206,570.00
Milltown Borough			143,450	179,700	.....	179,700	.....	.....	.....	.....	443,650	443,650	47,514.74	121,075.00
Monroe Township			1,600,000	3,700	.....	3,700	.....	.....	.....	.....	1,757,700	1,757,700	29,010.00	100,208.19
New Brunswick City		9,970,915	4,333,050	4,392,995	90,050	4,392,995	.....	90,050	657,600	657,600	22,536,860	22,536,860	745,940.53	974,841.00
North Brunswick Township			260,430	10,300	87,400	10,300	.....	87,400	.....	.....	620,980	620,980	143,451.92	294,703.85
Perth Amboy City		394,120	2,036,290	2,018,190	246,370	2,018,190	.....	246,370	120,000	1,215,685	8,928,451	8,928,451	924,606.44	1,281,808.73
Piscataway Township			157,745	68,900	1,000	68,900	.....	1,000	.....	36,880	593,285	593,285	112,174.14	352,345.16
Plainsboro Township		75,000	121,500	30,000	.....	30,000	.....	.....	.....	.....	270,500	270,500	27,136.18	39,588.76
Raritan Township		44,250	116,830	72,600	1,400	72,600	.....	1,400	58,420,000	15,085,825	74,346,255	74,346,255	262,332.56	554,293.00
Sayreville Borough		44,000	40,600	192,700	9,400	192,700	.....	9,400	.....	.....	815,700	815,700	260,004.36	278,753.00
South Amboy City		90,000	197,400	499,750	10,000	499,750	.....	10,000	.....	.....	1,077,150	1,077,150	92,995.42	137,627.61
South Brunswick Township			6,100	25,300	18,200	25,300	.....	18,200	.....	.....	276,700	276,700	62,285.88	147,502.14
South Plainfield Borough			37,900	79,550	10,600	79,550	.....	10,600	624,200	.....	624,200	624,200	120,433.82	312,436.98
South River Borough		105,000	563,430	302,825	12,300	302,825	.....	12,300	1,918,255	20,200	1,918,255	1,918,255	106,539.28	298,131.74
Spotswood Borough			13,210	38,200	.....	38,200	.....	.....	68,410	.....	68,410	68,410	26,624.82	68,101.58
Woodbridge Township		65,000	1,336,315	388,839	110,460	388,839	.....	110,460	5,110,771	500,000	5,110,771	5,110,771	449,337.02	1,170,799.45
Totals	\$11,265,285	\$14,294,455	\$9,670,359	\$9,670,359	\$646,180	\$9,670,359	\$9,670,359	\$646,180	\$17,867,602	\$59,071,500	\$128,009,027	\$128,009,027	\$4,275,503.89	\$8,242,105.63

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1951—(Concluded)

Taxing District	Apportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by Local Municipal Budget	Apportionment of Taxes	(c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(d)—Total Tax Levy	(a) —|- b -| - c)	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(a)—Surplus Revenue Appropriated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(b)—Miscellaneous Revenues the Local Municipal Budget	(b)—Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(c)—Receipts from Delin- quent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(d)—Total Miscellaneous Revenues (a) -| - b -| - c)	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For local taxing purposes)
Carteret Borough	\$	.....	\$	555,593.49	\$	1,193,376.15	\$	57,550.00	\$	91,304.00	\$	19,500.00	\$	168,354.00	\$	2,447.99	\$8.91	
Crabury Township	.....	.....	.....	18,169.64	.....	132,775.24	.....	7,500.00	.....	25,873.00	.....	9,000.00	.....	42,373.00	.....	1,424.89	6.47	
Dunellen Borough	.....	.....	.....	131,450.82	.....	536,250.01	.....	17,000.00	.....	58,731.00	.....	25,000.00	.....	100,731.00	.....	2,350.76	7.85	
East Brunswick Township	.....	.....	.....	56,011.30	.....	303,880.38	.....	36,000.00	.....	82,334.00	.....	25,000.00	.....	143,234.00	.....	8.96	8.96	
Helmetta Borough	.....	.....	.....	6,755.35	.....	46,202.90	.....	4,000.00	.....	6,697.00	.....	200.00	.....	10,897.00	.....	3.99	3.99	
Highland Park Borough	2,188.64	.....	.....	202,959.70	.....	729,459.32	.....	150,000.00	.....	81,093.00	.....	33,000.00	.....	264,093.00	.....	2,042.30	7.42	
Jamesburg Borough	.....	.....	.....	30,752.82	.....	102,378.58	.....	9,400.00	.....	21,883.00	.....	10,000.00	.....	41,283.00	.....	614.01	9.37	
Madison Township	.....	.....	.....	.....	.....	279,818.48	.....	60,000.00	.....	50,861.00	.....	45,000.00	.....	155,861.00	.....	.....	9.50	
Metuchen Borough	.....	.....	.....	309,522.24	.....	730,460.14	.....	65,000.00	.....	70,110.00	.....	55,000.00	.....	190,110.00	.....	1,296.15	8.42	
Middlesex Borough	.....	.....	.....	122,758.65	.....	426,578.67	.....	83,500.00	.....	63,177.00	.....	135,753.65	.....	282,435.65	.....	6.94	6.94	
Milwton Borough	.....	.....	.....	8,704.61	.....	177,294.35	.....	29,000.00	.....	123,275.55	.....	6,000.00	.....	138,275.55	.....	1,103.34	5.91	
Monroe Township	.....	.....	.....	8,737.57	.....	137,953.76	.....	15,000.00	.....	37,598.00	.....	18,500.00	.....	71,098.00	.....	.....	7.53	
New Brunswick City	159,099.75	.....	.....	1,089,022.41	.....	2,968,903.69	.....	244,403.89	.....	809,969.00	.....	87,000.00	.....	1,141,372.89	.....	9,200.75	6.30	
North Brunswick Township	8,502.09	.....	.....	90,000.00	.....	536,627.86	.....	150,000.00	.....	95,278.35	.....	18,000.00	.....	263,278.35	.....	.....	5.92	
Perth Amboy City	181,633.71	.....	.....	2,102,053.17	.....	4,490,102.05	.....	360,000.00	.....	578,287.00	.....	185,000.00	.....	1,123,287.00	.....	10,187.84	7.61	
Piscataway Township	.....	.....	.....	145,877.02	.....	610,396.32	.....	80,000.00	.....	122,590.00	.....	38,000.00	.....	240,590.00	.....	.....	8.60	
Plainsboro Township	.....	.....	.....	.....	.....	66,724.94	.....	14,764.92	.....	24,193.00	.....	500.00	.....	39,457.92	.....	.....	3.90	
Raritan Township	65,766.00	.....	.....	80,000.00	.....	962,411.56	.....	435,000.00	.....	386,298.00	.....	80,000.00	.....	901,298.00	.....	.....	5.80	
Sayreville Borough	15,912.75	.....	.....	90,467.30	.....	800,467.30	.....	110,000.00	.....	216,708.00	.....	12,000.00	.....	338,708.00	.....	1,202.81	4.86	
South Amboy City	16,425.75	.....	.....	133,028.81	.....	308,077.59	.....	85,713.92	.....	146,365.00	.....	28,000.00	.....	260,078.92	.....	2,068.45	6.47	
South Brunswick Township	.....	.....	.....	.....	.....	209,788.02	.....	30,000.00	.....	65,718.00	.....	12,000.00	.....	107,718.00	.....	.....	5.32	
South Plainfield Borough	.....	.....	.....	189,936.05	.....	622,811.85	.....	49,000.00	.....	86,819.00	.....	28,800.00	.....	164,619.00	.....	594.52	8.15	
South River Borough	.....	.....	.....	96,146.41	.....	500,817.43	.....	72,000.00	.....	240,492.00	.....	28,000.00	.....	340,492.00	.....	7.43	7.43	
Spotswood Borough	.....	.....	.....	30,944.10	.....	125,670.50	.....	11,000.00	.....	23,560.00	.....	9,000.00	.....	43,560.00	.....	4,524.23	7.46	
Woodbridge Township	.....	.....	.....	492,272.65	.....	2,112,409.12	.....	283,000.00	.....	1,129,987.48	.....	100,000.00	.....	1,512,987.48	.....	2,592.09	7.44	
Totals	\$449,528.69	.....	\$19,113,635.21	\$2,458,832.73	\$6,146,500.00	\$19,113,635.21	\$2,458,832.73	\$1,008,258.65	\$8,105,982.76	\$41,650.23	.....	.....	.....	.....	.....	.....	.....	

Total County Taxes Appropriated	\$4,317,154.12	Total Amount of Miscellaneous Revenues (Including
Bank Stock Taxes Due County	\$ 41,650.23	Surplus Revenues Appropriated) for the support
Net County Taxes Apportioned	\$4,275,503.89	of the County Budget
		County Tax Rate per \$100 of Valuation
		\$1,081,500.00
		\$ 1.582683

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class Railroad Property	Value of Second-Class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chateaux	Value of Tangible Personal Property Assessed (b)—Farm Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade Materials Used in Manufacture and Other Personal Property Assessed under R.S. 64:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e)—Total Value of Tangible Personal Property Assessed (a) - (b) - (c) - (d)
Atlantic Township	\$ 599,095	\$ 892,160	\$ 1,491,255	\$ 156,000	\$ 183,225	\$	668,801	769,100	\$ 183,225
Asbury Park City	9,954,100	13,586,500	23,540,600	21,553	570,899	.....	240,870	.....	2,008,800
Atlantic Highlands Borough	865,700	1,809,785	2,675,485	.....	161,570	.....	24,100	.....	402,440
Allentown Borough	136,470	607,715	744,185	.....	71,150	1,300	13,500	16,325	112,875
Allenhurst Borough	717,275	1,346,075	2,063,350	27,627	107,075	.....	71,020	74,850	195,425
Avon-By-The-Sea Borough	1,078,502	1,720,100	2,798,602	12,147	158,850	.....	.....	.....	229,870
Belmar Borough	2,757,325	4,273,725	7,031,050	29,656	513,400	.....	.....	.....	513,400
Bradley Beach Borough	2,529,150	3,270,850	5,800,000	18,077	512,175	.....	.....	.....	512,175
Brielle Borough	633,975	809,800	1,443,775	721	130,750	.....	3,000	208,500	130,750
Deal Borough	2,203,000	3,423,700	5,626,700	12,350	165,700	.....	.....	.....	377,200
Eatontown Borough	530,530	1,253,350	1,783,880	4,765	84,175	2,100	51,570	104,675	242,520
Englishtown Borough	82,691	368,250	448,941	675	92,025	.....	.....	.....	92,025
Freehold Township	918,640	1,032,630	1,951,270	1,241	100,350	139,250	.....	.....	239,600
Farmingdale Borough	82,345	404,880	487,225	13,046	40,315	.....	.....	.....	40,315
Fair Haven Borough	826,330	2,758,300	3,584,630	.....	315,075	.....	.....	.....	315,075
Freehold Borough	1,351,250	5,391,650	6,742,900	39,173	1,135,750	.....	.....	.....	1,135,750
Holmdel Township	500,105	623,265	1,123,370	.....	205,970	.....	.....	.....	205,970
Howell Township	748,382	2,342,365	3,090,747	3,014	8,100	326,750	16,100	8,725	359,675
Highlands Borough	741,845	1,301,345	2,043,190	10,742	14,800	.....	21,100	37,525	73,525
Interlaken Borough	431,406	913,900	1,345,306	10,604	97,500	.....	.....	.....	97,500
Keyport Borough	984,156	2,880,150	3,864,300	6,045	154,450	.....	356,525	.....	510,975
Keansburg Borough	1,367,630	2,715,850	4,083,480	4,560	269,100	.....	149,935	31,450	450,485
Little Silver Borough	771,575	2,259,200	3,030,775	.....	251,350	.....	.....	.....	251,350
Long Branch City	6,358,670	11,579,375	17,938,045	154,786	685,950	.....	166,250	1,447,650	2,299,850
Marlapan Township	629,815	723,825	1,353,640	1,818	85,500	39,815	69,200	.....	194,515
Marlboro Township	670,845	1,045,535	1,716,380	5,090	40,290	54,000	35,800	51,300	181,390

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1951—(Continued)

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	Value of Second-Class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chateaux	Value of Tangible Personal Property Assessed (b)—Farm Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade Materials Used in Manufacture and Other Personal Property Assessed under R.S. 54:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e)—Total Value of Tangible Personal Property Assessed (a)-(b)-(c)-(d)
Matawan Township	\$ 565,296	\$ 1,711,720	\$ 2,277,016	\$ 9,502	\$ 177,725	\$	\$	\$	\$ 177,725
Middletown Township	3,567,000	6,161,700	9,728,700	7,955	650,525	77,825	43,600	478,050	1,250,000
Millstone Township	518,610	483,685	1,002,295	5,300	5,300	43,570	.....	33,595	82,465
Manasquan Borough	1,107,895	2,674,285	3,782,180	12,368	140,895	.....	44,400	88,945	274,240
Manasquan Borough	549,058	2,088,310	2,637,368	6,564	171,400	.....	.....	.....	171,400
Monmouth Beach Borough	610,614	682,115	1,292,729	.....	39,350	.....	.....	30,900	70,250
Neptune Township	3,818,965	6,390,125	10,209,090	32,493	583,000	1,225	93,075	604,975	1,282,275
Neptune City Borough	544,180	1,314,800	1,858,980	.....	64,420	.....	17,725	82,600	164,745
New Shrewsbury Borough	544,072	1,050,325	1,594,397	.....	68,850	12,050	89,900	1,100	171,900
Ocean Township	2,213,290	3,867,475	6,080,765	4,676	96,175	15,250	32,775	179,450	323,650
Oceanport Borough	736,500	2,654,040	3,390,540	6,829	32,650	.....	4,700	192,830	230,180
Raritan Township	333,435	753,900	1,087,335	1,980	32,120	.....	.....	.....	32,120
Roosevelt Borough	54,370	421,250	475,620	.....	62,350	.....	.....	.....	62,350
Rumson Borough	2,493,575	4,208,000	6,701,575	.....	394,850	.....	.....	132,910	527,760
Red Bank Borough	4,010,854	7,291,645	11,302,499	73,456	1,536,535	.....	.....	.....	1,536,535
Shrewsbury Township	626,570	743,210	1,369,780	.....	157,675	.....	.....	4,700	4,700
Sea Girt Borough	1,069,067	1,931,200	3,000,267	12,198	155,600	.....	5,300	41,100	157,675
Shrewsbury Borough	814,640	1,706,350	2,520,990	425	.....	5,000	90,775	.....	202,000
Spring Lake Borough	2,805,450	3,427,800	6,233,250	18,367	473,550	.....	.....	230,800	95,775
Spring Lake Heights Borough	294,705	505,325	800,030	1,926	23,310	.....	.....	.....	704,350
South Balmar Borough	348,300	639,825	987,825	.....	300	.....	10,175	22,200	23,310
Upper Freehold Township	727,290	714,210	1,441,500	898	256,145	.....	.....	.....	32,675
Union Beach Borough	444,180	966,505	1,410,685	3,940	281,850	.....	.....	.....	256,145
Wall Township	1,426,725	2,161,450	3,588,175	1,879	473,875	33,300	18,950	125,350	281,850
West Long Branch Borough	846,965	1,347,250	2,194,215	.....	116,595	2,100	32,275	62,700	631,475
Totals	\$69,542,607	\$125,233,680	\$194,776,287	\$735,803	\$12,150,639	\$753,535	\$2,371,421	\$5,002,305	\$20,337,900

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1951—(Continued)

Taxing District	(a)—Household Furniture and Effects Under R.S. 54:4-3.16	(b)—Veterans' Exemptions	(c)—Total Deductions (a) - (b)	Net Valuation Taxable, Including Second-class Railroad Property	Changes Resulting from Ap- peals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942: R.S. 54:4-53)	(a)—Amounts to be Deducted	Changes Resulting from Ap- peals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942: R.S. 54:4-53)	(b)—Amounts to be Added	Amounts Deducted for Addi- tional Veterans' Exemp- tions Allowed by Collector During Prior Tax Year C. 293, L. 1949)	Net Valuations on Which County Taxes are Apportioned	Property Exempt from Taxation	(a)—Public School Property
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Atlantic Township	25,325	25,325	25,325	1,649,155	7,350	.....	.....	.....	.....	1,641,805	35,000	35,000
Asbury Park City	156,100	156,100	369,700	25,335,700	17,000	.....	.....	.....	8,700	25,310,000	622,200	622,200
Atlantic Highlands Borough	113,725	113,725	168,425	2,981,053	.....	.....	.....	.....	2,800	2,928,253	320,000	320,000
Allentown Borough	26,375	26,375	48,675	808,385	.....	.....	.....	.....	17,800	790,785	115,650	115,650
Allentown Borough	14,500	14,500	37,900	2,248,502	3,000	.....	.....	.....	1,000	2,244,502	.....	.....
Avon-By-The-Sea Borough	29,850	29,850	76,400	2,964,219	.....	.....	.....	.....	4,550	2,959,669	19,000	19,000
Belmar Borough	44,300	44,300	143,000	7,431,106	6,700	.....	.....	.....	5,500	7,418,906	124,000	124,000
Bradley Beach Borough	50,650	50,650	115,150	6,215,102	.....	.....	.....	.....	1,000	6,214,102	217,000	217,000
Brielle Borough	31,900	31,900	70,750	1,504,496	.....	.....	.....	.....	6,300	1,498,196	44,850	44,850
Deal Borough	42,300	42,300	42,300	5,973,950	12,000	.....	.....	.....	1,000	5,960,950	.....	.....
Eatontown Borough	82,050	82,050	117,550	1,918,615	.....	.....	.....	.....	3,500	1,915,115	52,000	52,000
Englishtown Borough	27,350	27,350	27,350	514,291	.....	.....	.....	.....	500	513,791	51,420	51,420
Freehold Township	55,745	55,745	97,945	2,094,166	.....	.....	.....	.....	9,300	2,084,866	67,100	67,100
Farmingdale Borough	1,100	1,100	25,600	515,186	2,500	.....	.....	.....	3,500	509,186	44,000	44,000
Fair Haven Borough	57,100	57,100	224,000	3,675,705	11,700	.....	.....	.....	4,100	3,659,905	119,600	119,600
Freehold Borough	113,100	113,100	301,200	7,616,623	7,900	.....	.....	.....	18,000	7,590,723	417,500	417,500
Freehold Township	28,100	28,100	53,750	1,275,590	.....	.....	.....	.....	2,100	1,273,490	60,250	60,250
Howell Township	4,400	4,400	144,700	3,308,736	850	.....	.....	.....	15,325	3,292,561	150,000	150,000
Highlands Borough	5,200	5,200	68,517	2,058,940	51,715	.....	.....	.....	12,725	1,994,500	170,000	170,000
Interlaken Borough	25,400	25,400	58,800	1,394,610	300	.....	.....	.....	2,500	1,391,810	.....	.....
Keapport Borough	69,600	69,600	143,775	4,167,945	.....	.....	.....	.....	17,800	4,150,145	318,800	318,800
Kensburg Borough	147,925	147,925	293,975	4,244,550	9,050	.....	.....	.....	5,000	4,230,500	80,250	80,250
Little Silver Borough	138,250	138,250	106,250	3,150,534	325	.....	.....	.....	48,000	3,102,209	75,000	75,000
Long Branch City	286,900	286,900	706,275	19,686,606	18,075	.....	.....	.....	16,011	19,632,520	1,393,350	1,393,350
Manalapan Township	40,200	40,200	61,450	1,488,521	700	.....	.....	.....	.....	1,487,821	11,000	11,000
Marlboro Township	27,300	27,300	70,300	1,832,560	4,235	.....	.....	.....	.....	1,828,325	53,300	53,300

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1951—(Continued)

Taxing District	(a)—Household Furniture and Effects Under R.S. 54:4-3.16	Deductions	(b)—Veterans' Exemptions	Deductions	(c)—Total Deductions (a) - (b)	Net Valuation Taxable, Including Second-class Railroad Property	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942: R.S. 54:4-53)	(a)—Amounts to be Deducted (R.S. 54:4-49, C. 79, L. 1942: R.S. 54:4-53)	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942: R.S. 54:4-53)	(b)—Amounts to be Added	Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	Net Valuations on Which County Taxes are Apportioned	Property Exempt from Taxation	(a)—Public School Property
Matavan Township	\$.....	\$ 114,857	\$ 114,857	\$ 114,857	\$ 2,349,386	\$ 500	.....	\$ 10,985	\$ 2,337,951	.....	.....	\$ 20,100	.....	.....
Middletown Township	170,350	585,825	756,175	10,230,480	9,000	.....	.....	16,075	10,205,405	.....	.....	325,850	.....	.....
Millstone Township	500	23,500	24,000	1,060,760	850	.....	.....	.....	1,059,910	.....	.....	27,800	.....	.....
Manasquan Borough	37,050	120,600	157,650	3,911,138	700	.....	.....	3,900	3,906,538	.....	.....	220,000	.....	.....
Matavan Borough	.....	120,952	120,952	2,694,380	1,000	.....	.....	1,460	2,691,920	.....	.....	135,000	.....	.....
Monmouth Beach Borough	19,700	34,100	53,800	1,309,179	1,230	.....	.....	2,280	1,305,669	.....	.....	17,000	.....	.....
Neptune Township	371,150	332,150	703,300	10,820,558	6,780	.....	.....	11,850	10,801,928	.....	.....	595,550	.....	.....
Neptune City Borough	.....	137,710	137,710	1,886,015	275	.....	.....	8,130	1,877,610	.....	.....	82,600	.....	.....
New Shrewsbury Borough	.....	95,000	95,000	1,671,297	.....	.....	.....	6,000	1,665,297	.....	.....	32,400	.....	.....
Ocean Township	31,800	331,100	362,900	6,046,191	8,000	.....	.....	58,175	5,980,016	.....	.....	91,250	.....	.....
Oceanport Borough	14,500	76,185	90,685	3,536,864	.....	.....	.....	4,620	3,532,244	.....	.....	57,500	.....	.....
Raritan Township	.....	131,375	131,375	990,060	.....	.....	.....	45,550	944,510	.....	.....	21,700	.....	.....
Roosevelt Borough	20,200	26,000	46,200	491,770	.....	.....	.....	1,500	480,270	.....	.....	49,500	.....	.....
Runson Borough	26,400	137,150	163,550	7,065,785	57,470	.....	.....	6,000	7,002,315	.....	.....	342,800	.....	.....
Red Bank Borough	110,400	249,835	360,235	12,552,255	2,800	.....	.....	11,800	12,537,655	.....	.....	1,010,000	.....	.....
Shrewsbury Township	.....	.....	.....	4,700	.....	.....	.....	.....	4,700	.....	.....	30,800	.....	.....
Sea Bright Borough	27,200	27,200	27,200	1,500,255	6,800	.....	.....	.....	1,492,455	.....	.....	48,000	.....	.....
Sea Girt Borough	.....	42,225	42,225	3,172,240	.....	.....	.....	5,720	3,166,520	.....	.....	3,700	.....	.....
Shrewsbury Borough	400	80,400	80,800	2,836,330	2,100	.....	.....	10,500	2,823,790	.....	.....	49,000	.....	.....
Spring Lake Borough	32,700	47,500	80,200	6,875,767	1,700	.....	.....	.....	6,874,067	.....	.....	175,000	.....	.....
Spring Lake Heights Boro	1,200	52,300	53,500	771,766	.....	.....	.....	.....	768,266	.....	.....	57,000	.....	.....
South Belmar Borough	100	40,450	40,550	979,950	100	.....	.....	2,400	977,450	.....	.....	.....	.....	.....
Upper Freehold Township	31,900	25,000	56,900	1,641,643	.....	.....	.....	1,550	1,640,093	.....	.....	20,400	.....	.....
Union Beach Borough	.....	261,380	261,380	1,435,095	2,300	.....	.....	.....	1,432,795	.....	.....	61,800	.....	.....
Wall Township	230,300	282,900	513,200	3,728,329	.....	.....	.....	7,750	3,733,809	.....	.....	223,500	.....	.....
West Long Branch Borough	53,400	103,575	156,975	2,250,910	.....	.....	.....	14,575	2,236,335	.....	.....	55,900	.....	.....
Totals	\$2,500,775	\$5,831,206	\$8,331,981	\$207,518,009	\$255,005	\$13,230	\$442,081	\$206,834,153	\$8,315,620	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1951—(Continued)

Taxing District	Property Exempt from Taxation	(b)—Other School Property	Property Exempt from Taxation	(c)—Public Property	Property Exempt from Taxation	(d)—Church and Charitable Property	Property Exempt from Taxation	(e)—Cemeteries and Gravestards	Property Exempt from Taxation	(f)—Other Exemptions not Included in Foregoing Classification	Real	Property Exempt from Taxation	(g)—Total Amount of Exempt Property	Appportionment of Taxes	(a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Appportionment of Taxes	(b)—County Library Taxes	Appportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget
Atlantic Township		\$ 77,100	\$ 1,000	\$ 6,000	\$ 300	\$ 75,400	\$ 117,700	\$ 24,786.55	\$ 656.72	\$ 59,520.71									
Asbury Park City			3,810,600	992,300	928,900	239,960	6,671,060	382,108.43	.....	315,428.58									
Atlantic Highlands Borough		15,000	197,400	117,900	.....	.....	650,300	44,208.22	1,171.30	105,165.50									
Allentown Borough			3,660	33,710	2,600	30,000	113,620	11,938.59	316.00	31,078.14									
Allenhurst Borough			305,000	7,250	.....	80,000	392,250	33,885.54	897.80	12,000.00									
Avon-By-The-Sea Borough			87,330	29,950	.....	11,100	147,380	44,682.52	.....	47,293.48									
Belmar Borough		13,600	788,600	168,900	.....	40,000	1,135,100	119,004.21	2,967.56	132,747.50									
Bradley Beach Borough			1,207,500	243,500	.....	37,400	1,703,400	93,815.12	.....	136,939.65									
Brielle Borough			49,500	7,500	9,900	18,200	129,950	22,618.46	599.28	33,964.42									
Deal Borough			538,500	47,400	.....	.....	585,900	89,993.25	2,384.38	45,000.00									
Eatontown Borough			45,250	39,100	1,000	125,290	262,640	28,912.75	766.05	93,515.00									
Englishtown Borough			21,560	31,935	.....	500	105,415	7,756.77	205.52	18,231.70									
Freehold Township			200,000	71,000	9,000	.....	283,200	31,475.50	833.95	83,782.69									
Freehold Township			21,700	26,700	.....	16,850	109,250	7,687.25	203.67	25,375.00									
Farmingdale Borough			30,600	27,200	.....	2,400	179,800	55,254.08	1,463.96	130,126.87									
Fair Haven Borough			910,300	361,500	1,500	75,700	1,828,600	114,598.15	.....	240,427.75									
Freehold Borough		62,100	31,650	36,900	4,300	450	133,550	19,226.05	509.40	43,975.76									
Holmdel Township			8,000	72,000	14,500	300,000	514,500	49,708.23	1,317.02	232,250.00									
Howell Township			500,000	95,000	65,000	.....	830,000	30,111.23	797.80	73,893.90									
Highlands Borough			37,250	.....	.....	32,150	69,400	21,012.34	556.72	31,100.00									
Interlaken Borough			355,650	205,200	8,000	.....	927,650	62,955.29	.....	152,303.87									
Keyport Borough		40,000	189,850	70,025	1,500	14,325	404,200	63,868.42	1,692.20	123,404.12									
Kearnsburg Borough		48,250	.....	10,425	2,000	16,275	103,700	46,834.46	1,240.88	112,917.50									
Little Silver Borough			2,659,550	1,710,870	.....	10,275	5,907,970	296,696.70	.....	622,843.19									
Long Branch City		144,000	.....	22,400	10,000	.....	43,400	22,461.83	595.13	52,768.30									
Mamalan Township				107,500	5,000	6,710,000	6,884,500	27,602.46	731.33	79,835.00									
Marlboro Township			8,700	.....	.....	.....	.....	.....	.....	.....									

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1951—(Continued)

Taxing District	(b)—Other School Property Taxation	(c)—Public Property Taxation	(d)—Church and Charitable Property Taxation	(e)—Cemeteries and Gravestones Property Taxation	(f)—Other Exemptions Not Included in Foregoing Property Taxation	(g)—Total Amount of Exempt Property	(a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b)—County Library Taxes Apportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget
Matawan Township	\$	\$ 41,800	\$ 5,050	\$ 800	\$	\$ 67,750	\$ 35,296.36	\$	\$ 90,799.40
Middletown Township	68,925	112,850	112,850	88,600	662,650	1,258,875	154,072.35	423.96	464,084.00
Millstone Township	5,725	3,325	3,325	4,750	30,500	41,800	10,001.60	1,562.62	52,183.77
Manasquan Borough	165,000	160,000	160,000	5,000	87,196	580,500	55,977.52	1,043.27	102,850.00
Matawan Borough	15,087	44,000	44,000	2,700	283,983	283,983	40,640.37	522.27	104,132.77
Monmouth Beach Borough	61,790	6,060	6,060	33,580	121,630	197,118.86	16,307.24	4,320.77	32,629.71
Neptune Township	1,318,297	961,975	961,975	181,150	11,150	174,430	25,346.53	751.04	461,347.50
Neptune City Borough	65,180	15,100	15,100	400	1,258,925	1,304,800	23,141.21	666.12	73,382.28
New Shrewsbury Borough	3,325	5,750	5,750	3,800	50,050	226,550	90,281.09	2,392.01	79,985.33
Ocean Township	47,450	37,700	37,700	100	2,130,950	2,237,240	53,326.76	1,412.90	247,170.09
Oceanport Borough	26,840	5,100	5,100	.....	13,550	60,375	14,259.39	377.80	87,439.50
Raritan Township	1,906	10,125	10,125	3,100	.....	50,950	7,401.67	.....	72,892.78
Roswell Borough	11,250	.....	.....	200	.....	60,950	105,714.88	2,800.93	28,903.78
Rumson Borough	208,200	242,000	242,000	10,000	156,000	1,011,700	182,282.64	.....	156,323.00
Red Bank Borough	912,700	372,870	372,870	.....	409,000	439,800	70.96	.....	446,701.93
Shrewsbury Township .....	.....	.....	.....	.....	8,800	176,310	22,531.79	596.98	224.93
Sea Bright Borough	41,960	76,350	76,350	.....	50,000	92,295	47,805.37	1,266.61	36,544.00
Sea Girt Borough	62,935	16,860	16,860	.....	144,000	38,101.99	38,101.99	1,009.52	30,500.00
Shrewsbury Borough	5,500	27,500	27,500	12,000	121,700	147,100	103,778.70	.....	83,457.37
Spring Lake Borough	1,087,000	88,000	88,000	.....	26,200	185,900	11,598.61	307.31	55,392.50
Spring Lake Heights Borough	83,000	19,700	19,700	.....	.....	17,950	14,756.69	390.98	52,686.32
South Belmar Borough	12,450	5,500	5,500	.....	.....	45,750	24,760.70	656.04	36,594.42
Upper Freehold Township .....	.....	22,850	22,850	2,500	.....	53,326.76	14,635	573.12	63,112.51
Union Beach Borough	1,350	15,400	15,400	.....	1,200	944,900	56,369.81	1,493.52	71,000.07
Wall Township	140,800	76,500	76,500	24,000	480,100	89,900	33,762.25	.....	249,862.16
West Long Branch Borough	3,000	14,150	14,150	16,850	.....	89,900	.....	.....	94,527.50
Totals	\$661,000	\$16,401,284	\$6,823,180	\$1,459,915	\$13,323,971	\$46,984,970	\$3,123,602.64	\$41,431.17	\$6,330,616.25

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1951—(Continued)

Taxing District	Apportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by Local Municipal Budget	Apportionment of Taxes	(c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(d)—Total Tax Levy	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(a)—Surplus Revenue Appropriated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(b)—Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(c)—Receipts from Delin- quent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(d)—Total Miscellaneous Revenues (a) - (b) - (c)	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing purposes)
Atlantic Township	\$	31,112.70	\$	22,048.14	\$	107,012.12	\$	14,500.00	\$	20,649.00	\$	8,000.00	\$	43,149.00	\$	6.4889
Asbury Park City				1,007,292.84		1,735,942.55		109,550.79		511,450.00		150,000.00		771,000.79		6.8517
Atlantic Highlands Borough				83,290.28		233,835.30		47,500.00		90,549.84		15,000.00		153,049.84		7.9778
Allentown Borough				14,220.14		57,552.87		6,500.00		4,500.00		3,000.00		14,000.00		7.1194
Allentown Borough				95,624.91		144,173.75		28,000.00		99,400.00		9,400.00		136,800.00		6.4119
Avon-By-The-Sea Borough				109,192.25		206,206.00		46,300.00		53,090.00		15,000.00		114,390.00		6.9565
Belmar Borough				144,259.81		407,434.82		114,000.00		224,000.00		25,000.00		363,000.00		5.4828
Bradley Beach Borough				118,419.61		362,913.19		65,498.64		160,836.75		26,800.00		253,135.39		5.8392
Brielle Borough				55,704.58		114,217.74		15,000.00		18,666.00		8,500.00		42,166.00		7.5917
Deal Borough				210,184.31		353,085.69		55,000.00		125,000.00		20,000.00		200,000.00		5.9104
Eastontown Borough				42,621.97		165,815.77		18,000.00		36,700.00		19,000.00		73,700.00		8.6424
Englishtown Borough				16,345.33		42,739.32		9,300.00		4,441.00		7,000.00		20,741.00		8.3103
Freehold Township				9,650.00		125,742.14		13,980.32		25,177.00		9,000.00		48,157.32		6.0044
Farmingdale Borough				2,360.02		35,625.94		3,000.00		5,255.00		3,500.00		11,755.00		6.9151
Fair Haven Borough				87,795.00		274,639.91		55,500.00		18,165.00		10,000.00		83,665.00		7.4717
Freehold Borough				148,864.98		503,890.88		26,000.00		47,295.00		25,583.25		98,888.25		6.6156
Holmdel Township				21,530.79		85,242.00		21,700.00		10,977.00		2,000.00		34,677.00		6.6825
Howell Township				8,750.00		312,025.25		74,549.87		47,404.00		60,000.00		189,013.87		9.4303
Highlands Borough				127,963.01		232,765.94		623.37		34,360.00		33,000.00		67,983.37		11.3051
Interlaken Borough				48,114.88		104,123.84		10,000.00		10,873.00		5,500.00		26,373.00		7.4661
Keyport Borough				100,662.57		315,621.73		20,000.00		47,071.51		36,000.00		103,071.51		7.5725
Keansburg Borough				143,533.77		332,498.51		60,000.00		72,850.71		25,000.00		157,850.71		7.8335
Little Silver Borough				35,551.27		196,544.11		16,000.00		25,225.00		10,100.00		31,325.00		6.2383
Long Branch City				54,333.00		1,549,843.61		324,000.00		315,701.00		140,000.00		779,701.00		7.8725
Manalapan Township				11,080.00		86,905.26		8,000.00		19,799.00		17,000.00		44,799.00		5.8383
Marlboro Township				31,075.64		139,244.43		30,000.00		17,500.00		18,000.00		65,500.00		7.5983
Matawan Township				83,115.98		209,211.74		21,000.00		24,106.00		20,000.00		65,106.00		8.9049
Middletown Township				191,883.98		810,040.33		63,000.00		143,640.00		58,500.00		265,140.00		7.9179
Millstone Township				16,800.00		85,409.33		9,300.00		14,767.00		14,008.00		38,075.00		8.0517
Manasquan Borough				136,016.95		306,969.03		35,000.00		65,195.03		13,000.00		113,195.03		7.8483

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1951—(Concluded)

Taxing District	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of Taxes	Apportionment of 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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chateaus	Value of Tangible Personal Property Assessed (b)—Farm Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R.S. 54:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e)—Total Value of Tangible Personal Property Assessed (a) - (b) - (c) - (d)
Boonton Town	\$ 1,345,550	\$ 4,324,850	\$ 5,670,400	\$ 29,115	\$ 341,600	\$ 1,100	\$ 264,600	\$ 904,825	\$ 1,511,025
Boonton Township	308,280	779,860	1,088,140	.....	19,800	1,100	2,800	77,875	101,675
Butler Borough	490,400	2,518,850	3,009,250	15,155	241,550	.....	144,550	435,671	821,771
Chatham Borough	1,907,400	6,451,600	8,359,000	43,353	500,400	950	109,200	153,160	763,710
Chatham Township	743,613	1,877,615	2,621,228	.....	153,700	700	117,470	600	272,470
Chester Township	570,920	1,188,565	1,759,485	.....	107,775	81,075	2,025	208,025	398,900
Chester Borough	91,225	370,055	461,280	100	38,550	6,300	20,825	56,945	122,620
Denville Township	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dover Town	1,344,085	3,302,400	4,646,485	95,182	438,875	23,350	39,050	56,000	557,275
East Hanover Township	2,762,895	5,944,720	8,707,615	63,500	581,900	.....	357,125	571,975	1,511,000
Florham Park Borough	456,710	1,999,600	2,456,310	2,187	105,600	5,300	71,100	84,197	206,197
Hanover Township	858,540	2,645,425	3,503,965	.....	363,085	17,200	4,700	444,585	1,031,700
Harding Township	635,315	2,773,175	3,408,490	10,135	388,900	2,000	198,120	59,600	442,680
Jefferson Township	1,153,700	2,213,800	3,367,500	.....	283,700	56,300	.....	48,875	388,875
Kinnelon Borough	1,774,510	2,723,375	4,497,885	1,463	199,650	8,800	30,200	92,815	331,465
Lincoln Park Borough	530,870	990,275	1,521,145	1,534	123,900	2,450	1,200	34,225	161,775
Madison Borough	493,550	1,278,450	1,772,000	3,436	237,850	2,100	23,300	.....	253,950
Mendham Borough	3,539,450	9,203,350	12,741,800	69,776	619,150	.....	303,225	5,400	927,775
Mendham Township	287,875	1,233,075	1,520,950	.....	147,200	12,450	16,200	64,025	239,875
Mine Hill Township	360,470	1,054,370	1,414,840	.....	107,717	29,088	3,181	87,264	227,250
	271,875	801,975	1,073,850	168	63,900	1,500	110,000	31,225	200,625

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1951—(Continued)

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chateaus	Value of Tangible Personal Property Assessed (b)—Farm Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade, Materials Used in Manufacture and Other Personal Property	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e)—Total Value of Tangible Personal Property Assessed (a) - b - c - d
Montville Township	\$ 555,775	\$ 1,585,000	\$ 2,140,775	\$ 10,625	\$ 155,150	\$ 23,300	\$ 23,300	\$ 80,596	\$ 282,346
Morris Township	2,253,025	6,201,775	8,454,800	14,018	804,350	7,500	49,000	.....	860,850
Morris Plains Borough	587,350	2,190,635	2,777,985	11,747	140,150	500	125,110	72,800	338,560
Morristown Town	5,402,480	14,410,690	19,813,170	133,838	673,900	.....	838,050	877,525	2,389,475
Mountain Lakes Borough	1,234,980	2,836,410	4,071,390	10,555	320,350	400	18,550	59,800	399,100
Mountain Lakes Borough	444,200	611,050	1,055,250	511	103,875	.....	800	57,050	161,725
Mt. Arlington Borough	887,725	1,707,625	2,595,350	2,992	211,400	21,400	57,080	107,985	397,865
Mt. Olive Township	212,125	901,650	1,113,775	13,009	133,550	.....	135,825	27,600	296,775
Netcong Borough	2,599,064	5,167,945	7,767,009	411	640,626	91,800	78,800	156,140	967,366
Parsippany-Troy Hills Township	739,750	1,652,825	2,392,575	6,811	195,800	4,725	150,815	165,525	516,865
Passaic Township	1,020,365	2,923,700	3,944,065	3,045	430,350	6,200	40,125	80,400	557,075
Petramock Township	597,395	1,633,880	2,231,275	5,488	222,800	19,925	93,525	71,625	407,875
Randolph Township	211,717	706,570	918,287	4,741	51,000	11,250	29,500	50,261	142,011
Riverdale Borough	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rockaway Borough	374,705	1,743,900	2,118,605	5,367	165,800	211,917	39,600	25,380	442,697
Rockaway Township	1,589,055	2,382,350	3,971,405	.....	324,000	2,600	111,300	449,825	887,725
Roxbury Township	750,910	3,055,450	3,836,360	933	166,600	6,950	386,535	672,550	1,232,635
Washington Township	564,250	1,161,550	1,725,800	2,565	40,450	80,000	18,400	198,050	336,900
Wharton Borough	542,800	1,610,035	2,152,835	4,337	164,250	.....	120,470	166,015	450,735
Totals	\$40,524,904	\$106,163,425	\$146,688,329	\$754,953	\$9,999,303	\$739,130	\$4,135,456	\$6,734,509	\$21,608,398

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1951—(Continued)

Taxing District	(a)—Household Furniture and Effects Under R.S. 54:4-3.16	(b)—Veterans' Exemptions	(c)—Total Deductions (a) - (b)	Net Valuation Taxable, Including Second-class Railroad Property	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	(a)—Amounts to be Deducted	Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C.295, L. 1949)	Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed	Property Exempt from Taxation (a)—Public School Property	Property Exempt from Taxation (b)—Other School Property
	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$
Boonton Town	135,600	129,150	264,750	6,945,790	.....	.....	12,950	6,932,840	....	448,700	91,000
Boonton Township	13,100	36,350	48,950	1,140,865	.....	.....	.....	1,140,865	....	20,500	.....
Butler Borough	118,900	111,825	230,725	3,615,451	.....	.....	.....	3,615,451	....	114,300	.....
Chatham Borough	185,600	246,350	431,950	8,734,113	.....	8,400	.....	8,725,713	....	428,500	31,600
Chatham Township	71,000	108,610	179,610	2,714,088	.....	8,600	32,250	2,673,238	....	205,000	.....
Chester Township	33,800	30,000	63,800	2,094,585	.....	.....	.....	2,094,585	....	86,100	1,200
Chester Borough	15,000	23,400	38,400	551,600	.....	200	.....	551,400	....	62,500	.....
Denville Township	168,600	232,915	421,515	.....	.....	.....	.....	.....	....	104,100	.....
Dover Town	274,400	293,635	568,035	9,714,080	.....	850	.....	4,876,577	....	472,600	50,000
East Hanover Township	50,000	49,900	99,900	2,624,794	.....	200	19,900	9,694,180	1,835	168,250	.....
Florham Park Borough	43,600	117,460	167,460	3,788,090	.....	2,700	.....	2,624,594	....	79,800	.....
Hanover Township	62,600	105,100	167,700	4,282,625	.....	10,157	15,925	3,785,390	....	132,000	.....
Harding Township	34,900	68,000	100,900	3,655,475	.....	.....	.....	4,256,543	....	220,000	.....
Jefferson Township	35,450	31,850	127,500	4,703,513	.....	1,500	.....	3,655,475	....	23,450	.....
Kincaid Borough	43,700	62,200	105,900	1,578,554	.....	1,600	4,000	4,702,013	....	10,600	.....
Lincoln Park Borough	97,800	98,350	196,350	1,832,336	.....	1,700	.....	1,572,954	....	25,450	.....
Madison Borough	296,400	285,400	491,800	13,247,551	.....	5,300	41,400	1,830,636	....	554,250	1,103,100
Mendham Borough	40,100	60,850	100,950	1,659,875	.....	8,500	5,042	13,200,851	....	52,000	504,250
Mendham Township	28,100	41,825	69,925	1,572,165	.....	.....	.....	1,646,333	....	13,000	.....
Mine Hill Township	41,350	74,275	115,625	1,165,018	.....	.....	.....	1,572,165	....	35,000	.....
Montville Township	86,900	101,500	188,400	2,245,346	.....	550	.....	1,165,018	....	64,500	.....
Morris Township	123,700	178,600	302,300	9,027,368	.....	47,300	24,800	2,235,396	211	234,500	302,000
								8,955,268	...		

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1951—(Continued)

Taxing District	(a)—Household Furniture and Effects Under R.S. 54:4-3.16	(b)—Veterans' Exemptions	(c)—Total Deductions (a)-(b)	Net Valuation Taxable, Including Second-class Railroad Property	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	(a)—Amounts to be Deducted	Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector (C.295, L. 1949)	Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed	Property Exempt from Taxation (a)—Public School Property	Property Exempt from Taxation (b)—Other School Property
	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$
Morris Plains Borough	66,500	89,675	156,175	2,972,117	134,130	8,425	2,963,692	115,000	...	487,200	40,000
Morristown Town	167,800	258,900	426,700	21,909,783	...	43,850	21,731,803	115,000	...	272,000	20,000
Mountain Lakes Borough	77,500	103,670	181,170	4,299,875	...	...	4,299,875	14,000	...	14,000	...
Mt. Arlington Borough	15,500	34,500	50,000	1,167,486	...	...	1,167,486	70,000	...	70,000	...
Mt. Olive Township	62,500	89,300	151,800	2,844,407	800	...	2,843,607	100,000	...	100,000	8,000
Netcong Borough	51,900	58,850	110,750	1,312,809	...	...	1,312,809	226,200	...	226,200	...
Parsippany-Troy Hills Township	180,300	50,645	530,945	8,203,841	6,840	24,072	8,172,923	172,925	...	172,925	...
Passaic Township	70,300	121,325	191,625	2,724,626	50	8,750	2,715,826	178,050	...	178,050	...
Pequanock Township	168,100	261,625	429,725	4,074,460	...	32,284	4,042,176	84,900	...	84,900	...
Randolph Township	82,600	90,925	173,525	2,471,113	6,850	13,315	2,450,948	75,420	...	75,420	...
Riverton Borough	33,800	37,600	71,400	993,639	...	3,588	990,051	135,400	...	135,400	...
Rockaway Borough	79,900	109,575	189,475	2,377,194	5,000	...	2,372,194	85,000	...	85,000	...
Rockaway Township	79,700	97,940	177,640	4,682,423	20,000	...	4,662,423	252,500	...	252,500	...
Roxbury Township	82,000	187,300	269,300	4,987,951	...	5,950	4,982,001	233,000	...	233,000	...
Washington Township	10,900	38,500	49,400	2,015,865	3,000	...	2,012,865	137,330	...	137,330	...
Wharton Borough	81,300	87,070	168,370	2,439,537	...	...	2,439,537	30,770	...	30,770	...
Totals	\$3,220,600	\$4,582,645	\$7,803,245	\$161,247,835	\$274,227	\$305,901	\$160,667,707	\$6,194,025	2,046	\$2,181,920	\$2,181,920

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1951—(Continued)

Taxing District	Property Exempt from Taxation	(c)—Public Property	Property Exempt from Taxation	(d)—Church and Charitable Property	Property Exempt from Taxation	(e)—Cemeteries and Gravyards	Property Exempt from Taxation	(f)—Other Exemptions not Included in Foreigning Classification	Real Classification	Property Exempt from Taxation	(f)—Other Exemptions not Included in Foreigning Classification	Personal Classification	Property Exempt from Taxation	(g)—Total Amount of Exempt Property	Apportionment of Taxes	(a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(b)—County Library Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget
Boonton Town	80,300		\$ 318,500		\$ 26,000		\$ 71,500	\$ 2,600		\$ 1,038,600			\$ 67,335.90		\$ 2,773.13		\$ 244,496.39		
Boonton Township	3,200	4,250	900							28,850			11,080.76	28,850	456.34		36,000.89		
Butler Borough	191,000	181,300	8,200				13,100	40,000		547,900			35,113.43	547,900	1,446.18		127,105.80		
Chatham Borough	280,750	185,400	30,750				14,700	300		952,000			84,749.35	952,000			340,749.56		
Chatham Township	1,700						700	6,000		213,400			25,964.09	213,400	1,069.30		139,160.74		
Chester Borough							4,000			94,300			20,343.86	94,300	837.83		57,817.98		
Chester Township	16,300	29,000	1,400							103,200			5,355.53	103,200	220.56		15,226.12		
Denville Township	20,100	434,895					1,000			560,795			47,364.24	560,795	1,950.63		201,010.98		
Dorset	589,575	417,950	64,100				26,500			1,620,725			94,155.69	1,620,725			284,772.67		
East Hanover Township	19,880	51,700	165,550							405,380			25,491.63	405,380	1,049.84		83,806.24		
Floram Park Borough	34,500	733,000	500							847,800			36,765.98	847,800	1,514.16		116,459.27		
Hanover Township	26,000	59,000	7,000							224,000			41,342.10	224,000	1,702.62		162,128.43		
Harding Township	63,500	85,000	2,000				15,500	10,000		396,000			35,504.16	396,000	1,462.19		94,323.53		
Jefferson Township	13,000	54,800	2,100				24,750	16,700		134,800			45,668.77	134,800	1,880.81		110,937.27		
Kinnelon Borough	50	6,800	1,500				1,600	200		20,750			15,277.47	20,750	629.18		58,646.05		
Lincoln Park Borough	3,700	25,300					2,500			56,850			17,780.23	56,850	732.25		107,774.08		
Madison Borough	632,250	329,150	14,350				156,400			2,809,700			128,214.58	2,809,700	5,280.34		462,974.69		
Mendham Borough	28,450	49,100	3,600							637,400			15,890.17	637,400	658.53		66,215.72		
Mendham Township		112,600	500				73,630	2,600		202,330			15,269.81	202,330	628.87		51,859.08		
Mine Hill Township		34,325	3,300							78,625			11,315.35	78,625	466.01		52,442.79		
Montville Township	53,800	50,500	6,900				4,900			180,600			21,711.51	180,600	894.16		119,558.17		
Morris Township	33,000	498,000	33,500				677,300	27,000		1,805,300			86,978.93	1,805,300	3,582.11		317,845.66		

* Morris Hills Regional High School

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1951—(Continued)

Taxing District	(c)—Public Property Taxation Property Exempt from	(d)—Church and Charitable Property Taxation Property Exempt from	(e)—Cemeteries and Graveways Taxation Property Exempt from	Property Exempt from Taxation (f)—Other Exemptions not Included in Foregoing Classification Real	Property Exempt from Taxation (f)—Other Exemptions not Included in Foregoing Classification Personal	Property Exempt from Taxation (g)—Total Amount of Exempt Property	Apportionment of Taxes (a)—County Taxes Appointed (Exclusive of Bank Stock Taxes)	Apportionment of Taxes (b)—County Library Taxes	Apportionment of Taxes (c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget
Morris Plains Borough	\$ 44,400	\$ 46,000	\$ 41,300	\$ 35,650	\$	\$ 241,050	\$ 28,785.15	\$ 1,185.48	\$ 139,068.17
Morristown Town	866,300	1,223,150	41,300	119,100	.....	2,777,050	211,072.30	8,692.72	578,436.90
Mountain Lakes Borough	290,850	90,700	.....	.....	.....	603,550	41,762.96	1,719.95	185,546.72
Mt. Arlington Borough	58,700	64,400	100	600	.....	137,800	11,339.33	466.99	21,050.00
Mt. Olive Township	24,000	32,850	5,200	23,450	.....	135,500	27,618.82	1,137.44	74,607.83
Netcong Borough	68,000	70,200	.....	.....	.....	246,200	12,750.79	525.12	53,645.12
Netcong-Troy Hills Township	13,640	54,180	10,000	10,032,000	.....	10,336,020	79,380.39	3,269.17	310,848.99
Passaic Township	64,300	148,450	8,400	8,400	1,300	399,175	26,377.73	1,086.33	118,791.00
Pearlman Township	10,625	89,325	5,000	12,835	.....	295,835	39,260.04	1,616.87	199,532.49
Pequanock Township	12,250	19,000	2,550	250	.....	118,950	23,805.08	980.38	115,299.03
Randolph Township	1,700	.....	.....	13,700	.....	90,820	9,615.97	396.02	47,507.56
Riverdale Borough	.....	60,100	10,000	3,600	.....	269,750	23,040.17	.....	20,173.21
Rockaway Borough	60,650	.....	.....	.....	.....	.....	.....	.....	121,367.39
Rockaway Township	16,900	20,600	200	40,188,300	.....	40,310,400	45,284.24	1,864.97	118,362.13
Roxbury Township	45,100	25,600	1,800	.....	.....	325,000	48,388.17	1,992.80	186,547.50
Washington Township	26,700	96,000	11,400	.....	.....	367,100	19,550.15	805.15	65,557.40
Wharton Borough	55,060	196,405	.....	6,050	.....	425,615	23,694.24	.....	20,710.19
									93,201.79
Total	\$3,686,230	\$5,896,830	\$467,400	\$51,532,015	\$106,700	\$70,065,120	\$1,560,501.07	\$54,974.43	\$5,812,722.13

* Morris Hills Regional High School

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1951—(Continued)

Taxing District	Apportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes as Required by Local Municipal Budget	Apportionment of Taxes	(c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(d)—Total Tax Levy	(a)-b-b-(c)	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(a)—Surplus Revenue Appropriated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(b)—Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(c)—Receipts from Delin-quent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(d)—Total of Miscellaneous Revenues (a)-b-b-(c)	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For local taxing purposes)
Boonton Town	\$ 5,030.00	\$ 196,671.23	\$ 178,801.12	\$ 470,535.14	\$ 72,500.00	\$ 516,306.65	\$ 72,500.00	\$ 53,842.00	\$ 20,200.00	\$ 146,542.00	\$ 1,703.76	\$ 7.44					
Boonton Township	.....	17,620.54	65,153.53	572,623.77	6,800.00	65,153.53	6,800.00	10,475.00	3,300.00	20,575.00	.....	5.72					
Butler Borough	6,244.34	72,735.61	242,647.36	119,390.41	35,000.00	242,647.36	35,000.00	87,362.61	13,000.00	135,362.61	456.96	6.72					
Chatham Borough	.....	224,636.11	656,105.02	224,100.33	103,000.00	656,105.02	103,000.00	56,077.00	23,000.00	182,077.00	1,458.41	7.45					
Chatham Township	.....	26,650.64	192,844.77	284,341.21	23,000.00	192,844.77	23,000.00	29,849.00	5,000.00	57,849.00	.....	7.11					
Chester Township	.....	39,238.94	118,238.61	179,163.30	25,000.00	118,238.61	25,000.00	13,450.00	7,500.00	45,950.00	.....	5.65					
Chester Borough	.....	13,886.08	34,683.29	16,400.00	5,000.00	34,683.29	5,000.00	3,873.00	2,000.00	10,873.00	.....	6.29					
Denville Township	.....	.....	.....	.....	.....	.....	.....	49,858.96	36,600.00	135,858.96	.....	9.65					
Dover Town	.....	183,700.41	183,700.41	572,623.77	49,800.00	572,623.77	49,800.00	155,963.50	18,000.00	223,703.50	6,009.58	5.90					
East Hanover Township	.....	42.70	.....	119,390.41	33,685.00	119,390.41	33,685.00	88,941.00	12,000.00	134,629.00	.....	4.21					
Floham Park Borough	1,888.00	67,472.92	79,168.06	224,100.33	19,000.00	224,100.33	19,000.00	25,918.00	9,000.00	53,918.00	.....	5.92					
Hanover Township	.....	43,595.17	43,595.17	284,341.21	26,506.00	43,595.17	26,506.00	43,560.00	13,500.00	83,560.00	537.24	6.64					
Harding Township	4,278.25	.....	.....	179,163.30	16,400.00	179,163.30	16,400.00	18,235.00	6,000.00	40,635.00	.....	4.91					
Jefferson Township	4,004.00	52,870.77	215,361.62	25,200.00	25,200.00	215,361.62	25,200.00	58,130.00	15,000.00	98,330.00	.....	4.58					
Kinnelon Borough	.....	15,468.68	90,021.38	163,512.48	16,000.00	90,021.38	16,000.00	22,180.00	4,000.00	32,180.00	.....	5.71					
Lincoln Park Borough	.....	37,925.92	863,199.68	863,199.68	19,700.00	163,512.48	19,700.00	25,124.22	15,000.00	59,824.22	.....	8.93					
Madison Borough	23,288.75	243,441.32	49,013.18	131,877.60	80,000.00	863,199.68	80,000.00	243,858.88	45,000.00	368,858.88	2,735.99	6.52					
Mendham Borough	.....	46,621.82	92,517.04	17,119.59	8,400.00	131,877.60	8,400.00	9,580.00	12,000.00	29,980.00	.....	7.95					
Mendham Township	922.50	.....	.....	953.53	953.53	115,302.08	953.53	17,740.47	9,000.00	27,694.00	.....	7.34					
Mine Hill Township	.....	28,292.89	12,517.04	92,517.04	17,119.59	92,517.04	17,119.59	18,171.00	6,000.00	41,290.59	.....	7.95					
Monroe Township	.....	16,220.67	158,384.51	570,756.18	31,000.00	158,384.51	31,000.00	47,929.81	12,000.00	90,929.81	.....	7.06					
Monroe Township	14,610.46	147,739.02	.....	.....	67,212.50	570,756.18	67,212.50	63,316.00	28,000.00	158,528.50	.....	6.33					

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	Value of Second-Class Railroad Property (C. 291 L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chateaus	Value of Tangible Personal Property Assessed (b)—Farm Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R.S. 54:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e)—Total Value of Tangible Personal Property Assessed (a) - (b) - (c) - (d)
Barnegat Light Borough	\$ 144,170	\$ 189,385	\$ 333,555	\$ 101,993	\$ 29,070	\$	\$	\$ 3,500	\$ 32,570
Bay Head Borough	635,600	1,265,175	1,900,775	144,075	144,075	.....	8,100	34,725	186,900
Beach Haven Borough	1,046,688	1,768,540	2,815,228	.....	138,020	.....	17,300	36,100	251,420
Beachwood Borough	565,005	751,615	1,316,620	100	100,200	.....	2,440	18,100	120,740
Berkley Township	1,000,685	753,925	1,759,610	764	70,850	700	.....	167,225	238,975
Brick Township	1,392,205	1,973,365	3,370,570	.....	517,150	4,200	11,000	35,900	568,250
Dover Township	2,458,535	4,344,825	6,803,360	433	1,102,550	159,325	154,500	419,975	1,836,350
Eagleswood Township	79,855	121,160	201,015	.....	24,420	1,900	2,450	7,800	36,570
Harvey Cedars Borough	144,801	347,350	492,151	.....	18,025	1,150	1,600	3,300	24,075
Island Beach Borough	545,025	27,225	572,250	.....	1,100	.....	.....	200	1,300
Island Heights Borough	492,510	477,375	969,885	.....	38,100	.....	.....	10,575	48,675
Jackson Township	405,570	761,965	1,167,535	858	48,100	49,155	4,500	45,500	147,255
Lacey Township	573,975	456,485	1,030,460	1,158	119,225	.....	6,150	22,780	148,155
Lakehurst Borough	142,095	478,475	620,570	7,123	70,700	.....	.....	12,700	83,400
Lakewood Township	2,225,045	4,450,023	6,675,068	25,007	269,950	38,795	92,095	818,465	1,209,305
Lavallette Borough	652,698	1,903,647	2,556,345	200	217,525	.....	7,250	246,700	246,700
Little Egg Harbor Township	112,233	251,775	364,008	.....	27,125	1,975	1,650	159,225	189,975
Long Beach Township	1,224,768	2,782,575	4,007,343	.....	209,300	.....	.....	53,975	263,275

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1951—(Continued)

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class Railroad Property	Value of Second-Class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chateaus	Value of Tangible Personal Property Assessed (b)—Farm Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade Materials Used in Manufacture and Other Personal Property Assessed Under R.S. 54-4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e)—Total Value of Tangible Personal Property Assessed (a) - (b) - (c) - (d)
Manchester Township	324,752	\$ 153,090	\$ 482,842	\$ 5,173	\$ 22,750	\$ 8,175	\$ 1,600	\$ 17,840	\$ 50,365
Mantoloking Borough	736,218	1,292,150	2,028,368	.....	78,350	.....	300	32,000	110,650
Ocean Township	128,960	214,675	343,635	775	70,750	150	600	14,440	85,940
Ocean Gate Borough	380,995	580,850	961,845	1,339	69,100	.....	.....	11,300	80,400
Pine Beach Borough	255,342	500,550	755,892	4,016	40,925	.....	400	11,630	52,955
Plumsted Township	176,446	501,195	677,641	4,098	49,200	27,400	28,660	34,675	139,935
Point Pleasant Borough	82,000	1,545,975	2,427,975	.....	341,400	.....	4,200	60,805	406,405
Point Pleasant Beach Borough	1,477,125	2,835,200	4,312,325	22,736	278,950	.....	68,150	91,350	438,450
Seaside Heights Borough	806,760	1,764,495	2,571,255	1,500	123,935	.....	41,350	21,975	187,260
Seaside Park Borough	933,887	1,606,310	2,540,197	1,100	135,765	.....	15,515	36,805	188,085
Ship Bottom Boro	229,435	630,025	1,059,460	.....	92,225	.....	16,700	27,075	136,000
South Toms River Borough	70,610	237,780	308,390	8,483	10,950	.....	44,500	52,180	107,630
Stafford Township	273,815	795,240	1,069,055	.....	79,075	950	11,800	152,525	247,350
Surf City Borough	326,766	550,965	877,731	.....	111,690	.....	14,150	8,600	134,440
Tuckerton Borough	116,130	447,375	563,505	.....	73,200	.....	46,700	36,020	155,920
Union Township	202,952	397,300	600,252	7,478	70,600	2,900	25,000	31,735	130,235
Totals	\$21,299,656	\$37,173,060	\$58,472,716	\$194,334	\$4,844,350	\$296,775	\$628,860	\$2,512,925	\$8,282,910

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1951—(Continued)

Taxing District	Deductions \$	(a)—Household Furniture and Effects Under R.S. 54:4-3.16	Deductions %	(b)—Veterans' Exemptions	Deductions \$	(c)—Total Deductions (a) - (b)	Net Valuation Taxable, Including Second-Class Railroad Property	Changes Resulting from Ap- peals and Corrected Errors 1942: R.S. 54:4-49, C. 79, L. 1942: R.S. 54:4-53	(a)—Amounts to be Deducted	Changes Resulting from Ap- peals and Corrected Errors 1942: R.S. 54:4-49, C. 79, L. 1942: R.S. 54:4-53	(b)—Amounts to be Added	Amounts Deducted for Addi- tional Veterans' Exem- ptions Allowed by Collector (C. 295, L. 1949)	Net Valuation on Which County Taxes are Apportioned	Property Exempt from Taxation	(a)—Public School Property	Property Exempt from Taxation	(b)—Other School Property	
Barnegat Light Borough		6,300	9,780	16,080	\$	350,045	.....	.....	.....	.....	.....	625	\$	349,653	\$	1,650	\$	.....
Bay Head Borough			30,950	30,950	.....	2,158,718	.....	.....	.....	.....	.....	3,000	.....	2,155,718	.....	51,500	.....	.....
Beach Haven Borough		60,400	50,890	111,290	.....	2,955,358	.....	.....	.....	.....	.....	6,140	.....	2,954,463	.....	95,000	.....	.....
Beachwood Borough		62,300	101,815	164,115	.....	1,273,345	.....	.....	.....	.....	.....	10,095	.....	1,236,995	.....	.....	.....	.....
Berkley Township		26,550	50,675	77,225	.....	1,922,124	.....	.....	.....	.....	.....	7,780	.....	1,912,344	.....	61,100	.....	.....
Brick Township		335,000	225,245	560,245	.....	3,378,575	.....	.....	.....	.....	.....	33,745	.....	3,338,971	.....	44,150	.....	.....
Dover Township		481,500	319,975	801,475	.....	7,838,668	.....	.....	.....	.....	.....	32,918	.....	7,790,860	.....	358,700	.....	.....
Eagleswood Township		16,400	26,250	42,650	.....	194,935	.....	.....	.....	.....	.....	.....	.....	194,935	.....	2,600	.....	.....
Harvey Cedars Borough			16,825	16,825	.....	499,401	.....	.....	.....	.....	.....	.....	.....	499,401	.....	.....	.....	.....
Island Beach Boro			100	100	.....	573,450	.....	.....	.....	.....	.....	.....	.....	573,450	.....	.....	.....	.....
Jackson Township		45,650	58,502	104,152	.....	911,705	.....	.....	.....	.....	.....	6,525	.....	882,430	.....	2,300	.....	.....
Lacey Township		59,635	38,870	98,505	.....	1,081,268	.....	.....	.....	.....	.....	3,880	.....	1,205,716	.....	33,500	.....	.....
Lakehurst Borough		31,300	96,950	128,250	.....	582,843	.....	.....	.....	.....	.....	2,190	.....	1,079,078	.....	5,775	.....	.....
Lakewood Township		154,600	266,705	421,305	.....	7,488,075	.....	.....	.....	.....	.....	.....	.....	579,043	.....	50,600	.....	.....
Lavallette Borough			68,650	68,650	.....	2,734,595	.....	.....	.....	.....	.....	3,300	.....	7,404,825	.....	1,184,800	.....	583,550
Little Egg Harbor Township		19,100	22,675	41,775	.....	512,208	.....	.....	.....	.....	.....	9,912	.....	2,723,383	.....	36,440	.....	.....
Long Beach Township			71,700	71,700	.....	4,198,918	.....	.....	.....	.....	.....	4,500	.....	4,190,868	.....	4,700	.....	.....

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1951—(Continued)

Taxing District	(a)—Household Furniture and Effects Under R.S. 54:4-3.16	Deductions	(b)—Veterans' Exemptions	Deductions	(c)—Total Deductions	(a)-|- (b)	Net Valuation Taxable, Including Second-Class Railroad Property	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	(a)—Amounts to be Deducted	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	(b)—Amounts to be Added	Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	Net Valuation on Which County Taxes are Apportioned	Property Exempt from Taxation	(a)—Public School Property	Property Exempt from Taxation	(b)—Other School Property
	%	\$	%	\$	%	\$	\$				\$	\$	\$	\$	\$	\$	\$
Manchester Township	100	14,750	14,850	523,530	14,850	7,700	2,131,318	.....	.....	.....	.....	100	523,430	2,130,818	.....	3,200	.....
Mantoloking Borough	1,700	6,000	7,700	2,131,318	7,700	7,700	364,100	.....	.....	.....	.....	500	2,130,818	364,050	.....	.....	.....
Ocean Township	35,700	30,550	66,250	364,100	66,250	364,100	990,684	.....	50	.....	.....	300	990,384	300	.....	18,100	.....
Pine Beach Borough	20,600	32,300	52,900	990,684	52,900	52,900	750,438	.....	.....	.....	.....	4,050	746,188	300	.....	.....	.....
Pine Gate Borough	29,400	33,025	62,425	750,438	62,425	62,425	769,484	.....	200	.....	.....	3,400	765,884	35,000	.....	.....	.....
Plumsted Township	3,950	48,240	52,190	769,484	52,190	52,190	2,474,205	.....	200	.....	.....	19,741	2,454,464	3,400	.....	75,700	.....
Point Pleasant Borough	163,800	196,375	360,175	2,474,205	360,175	360,175	4,604,036	.....	.....	.....	.....	.....	4,604,036	280,000	.....	.....	.....
Point Pleasant Beach Borough	68,000	101,475	169,475	4,604,036	169,475	169,475	2,707,845	.....	2,350	.....	.....	.....	2,702,545	24,840	.....	.....	.....
Seaside Heights Borough	5,565	46,805	52,170	2,707,845	52,170	52,170	2,658,102	.....	1,638	.....	.....	2,950	2,652,404	53,750	.....	.....	.....
Seaside Park Borough	14,730	56,500	71,280	2,658,102	71,280	71,280	1,173,560	.....	700	.....	2,000	3,000	1,171,860	3,800	.....	.....	.....
Ship Bottom Borough	.....	21,900	21,900	1,173,560	21,900	21,900	407,245	.....	3,447	.....	.....	500	403,298	.....	.....	.....	.....
South Toms River Borough	7,500	9,758	17,258	407,245	17,258	17,258	1,249,630	.....	.....	.....	.....	.....	1,249,630	11,500	.....	.....	.....
Stafford Township	26,250	43,525	69,775	1,249,630	69,775	69,775	930,496	.....	.....	.....	.....	.....	928,901	.....	.....	.....	.....
Surf City Borough	54,325	27,350	81,675	930,496	81,675	81,675	636,875	.....	.....	.....	.....	1,595	928,901	.....	.....	.....	.....
Tuckerton Borough	39,000	43,550	82,550	636,875	82,550	82,550	659,515	.....	200	.....	.....	5,200	631,475	102,000	.....	.....	.....
Union Township	36,200	42,250	78,450	659,515	78,450	78,450	.....	.....	3,047	.....	.....	2,000	654,468	112,000	.....	.....	.....
Totals	\$1,805,605	\$2,247,565	\$4,053,170	\$62,896,790	\$4,053,170	\$4,053,170	\$128,486	\$11,778	\$171,946	\$62,608,136	\$2,654,705	\$583,550					

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1951—(Continued)

Taxing District	(c)—Public Property Taxation Property Exempt from	(d)—Church and Charitable Property Taxation Property Exempt from	(e)—Cemeteries and Gravestones Taxation Property Exempt from	(f)—Other Exemptions not Included in Foreigning Classification Taxation Property Exempt from	(f)—Other Exemptions not Included in Foreigning Classification Taxation Property Exempt from	(g)—Total Amount of Exempt Property Taxation	(a)—County Taxes (Appointed Exclusive of Bank Stock Taxes) Appportionment of Taxes	(b)—County Library Taxes Appportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget
Barnegat Light Borough	\$ 34,180	\$ 2,400	\$	\$ 86,410	\$ 50	\$ 124,690	\$ 7,214.81	\$ 188.81	\$** 6,024.15
Bay Head Borough	31,125	46,150	.....	.....	.....	128,775	44,481.50	1,164.09	33,130.40
Beach Haven Borough	290,000	57,900	.....	.....	.....	442,900	60,932.96	.....	45,217.14
Beachwood Borough	12,900	6,300	.....	8,000	.....	27,200	25,524.39	667.98	51,376.53
Berkeley Township	13,005	5,200	300	.....	.....	79,605	39,459.67	1,032.67	60,284.67
Brick Township	7,900	18,340	500	.....	.....	70,890	68,896.97	1,803.04	143,075.56
Dover Township	142,200	89,225	11,800	5,610	.....	607,535	160,758.10	.....	823,580.39
Eagleswood Township	2,600	11,000	1,000	.....	.....	17,200	4,022.33	105.26	9,756.52
Harvey Cedars Borough	13,325	20,000	.....	.....	.....	33,325	10,304.74	289.68	8,594.51
Island Beach Borough	.....	.....	.....	.....	.....	.....	11,382.68	309.66	.....
Island Heights Borough	199,975	48,100	.....	.....	.....	250,375	13,208.23	476.51	35,326.39
Jackson Township	4,050	8,600	9,500	95,680	2,400	153,730	24,878.98	631.09	109,893.45
Lacey Township	6,570	17,975	.....	56,410	.....	86,730	22,265.90	582.70	27,000.00
Lakehurst Borough	7,840	12,800	500	.....	.....	71,740	11,948.09	312.68	27,000.00
Lakewood Township	644,821	352,050	13,525	53,580	.....	2,832,326	154,030.63	.....	315,208.51
Lavallette Borough	148,890	23,360	.....	.....	.....	208,690	56,194.81	1,470.63	24,512.38
Little Egg Harbor Township	12,000	.....	.....	39,000	.....	55,700	10,360.59	271.14	20,799.20
Long Beach Township	181,724	5,400	.....	12,500	400	200,024	86,475.18	2,263.07	** 72,261.85

*Apportionment of Taxes

**Apportionment of Taxes

Consolidated School District of Toms River Schools	\$422,698.91	Consolidated School District of Long Beach Island	\$123,090.55
Amount to be apportioned	\$4,163,334	Amount to be apportioned	\$1,720,963.6
Rate per \$100 of valuation .....	.....	Rate per \$100 of valuation .....	.....

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1951—(Continued)

Taxing District	(c)—Public Property Taxation	(d)—Church and Charitable Property Taxation	(e)—Cemeteries and Gravyards Taxation	Property Exempt from (f)—Other Exemptions not Included in Foregoing Real Classification	Property Exempt from (f)—Other Exemptions not Included in Foregoing Personal Classification	Property Exempt from Taxation (g)—Total Amount of Exempt Property	Appportionment of Taxes (a)—County Taxes (Appportioned Exclusive of Bank Stock Taxes)	Appportionment of Taxes (b)—County Library Taxes	Appportionment of Taxes (c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget
Manchester Township	\$ 12,990	\$ 26,400	\$ 200	\$1,315,225	\$	\$1,353,015	\$ 10,800.56	\$ 282.65	\$ 20,325.00
Mantoloking Borough	4,650	4,600	.....	.....	.....	9,250	43,967.71	1,150.64	900.00
Ocean Township	17,200	9,225	1,200	.....	.....	29,625	7,511.88	196.59	13,871.18
Ocean Gate Borough	48,090	7,650	.....	.....	.....	73,840	20,435.77	534.81	21,475.82
Pine Beach Borough	5,050	3,500	.....	.....	.....	8,550	15,396.99	402.94	30,991.68
Plumsted Township	4,500	26,200	.....	.....	.....	65,700	15,803.40	413.58	42,826.66
Point Pleasant Borough	38,450	38,750	3,500	.....	.....	156,400	50,645.88	1,325.41	128,658.62
Point Pleasant Beach Borough	272,150	80,950	.....	.....	.....	633,100	95,000.56	2,486.18	106,000.00
Seaside Heights Borough	514,458	32,495	.....	.....	.....	571,793	55,764.83	1,459.37	34,446.00
Seaside Park Borough	776,365	52,700	.....	6,625	.....	889,440	54,731.45	1,432.33	40,000.00
Ship Bottom Borough	81,050	2,200	.....	7,000	800	94,850	24,180.39	632.80	20,196.54
South Toms River Borough	18,000	3,500	.....	.....	.....	21,800	8,321.73	217.78	16,750.31
Stafford Township	800	10,400	2,400	7,500	.....	32,600	25,785.11	674.80	41,635.00
Surf City Borough	41,365	4,900	.....	.....	.....	45,365	19,167.12	501.61	16,013.50
Tuckerton Borough	6,000	38,200	4,300	.....	.....	150,500	13,029.98	341.00	37,988.00
Union Township	36,700	26,950	3,950	.....	.....	179,600	13,504.42	353.41	32,100.00
Totals	\$3,630,923	\$1,092,820	\$52,675	\$1,693,540	\$3,650	\$9,711,863	\$1,291,868.34	\$23,974.91	\$1,917,219.96

*Appportionment of Taxes

Consolidated School District of Toms River Schools
 Amount to be appportioned \$422,698.91
 Rate per \$100 of valuation \$4.1533334

**Appportionment of Taxes

Consolidated School District of Long Beach Island
 Amount to be appportioned \$123,090.55
 Rate per \$100 of valuation \$1.7209636

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1951—(Continued)

Taxing District	Apportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by Local Municipal Budget	Apportionment of Taxes	(c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(d)—Total Tax Levy	(a) - (b) - (c)	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(a)—Surplus Revenue Appropriated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(b)—Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(c)—Receipts from Delinquent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(d)—Total of Miscellaneous Revenues (a) - (b) - (c)	Bank Stock Taxes Due	Taxing District	General Tax Rate to Apply per \$100 Valuation (For local taxing purposes)
Barnegat Light Borough		\$ 161.02	\$	12,189.97	\$	25,778.76	\$ 15,800.00	\$ 5,936.00	\$ 5,100	\$ 26,836.00	\$	5,100	\$ 5,100	\$ 26,836.00	\$	.....	.....	\$ 7.37
Bay Head Borough		2,627.50		59,600.00		140,403.49	20,000.00	12,840.00	5,600	37,840.00		5,600	5,600	37,840.00		.....	.....	6.51
Beach Haven Borough		5,055.12		104,272.83		215,503.05	35,000.00	28,139.00	10,000	73,139.00		10,000	10,000	73,139.00		1,472.05	.....	7.30
Beachwood Borough				53,530.00		131,098.90	5,000.00	32,058.00	10,000	47,058.00		10,000	10,000	47,058.00		.....	.....	10.30
Berkeley Township		3,259.04		29,146.57		133,182.62	25,000.00	28,366.00	10,000	63,366.00		10,000	10,000	63,366.00		.....	.....	6.93
Briek Township				84,379.76		298,155.33	22,500.00	50,950.42	25,000	98,450.42		25,000	25,000	98,450.42		.....	.....	8.83
Brier Township				193,296.25		677,634.74	44,000.00	116,221.37	50,000	210,221.37		50,000	50,000	210,221.37		.....	.....	8.65
Dover Township		422.41		58.49		14,365.01	5,500.00	8,300.00	1,500	15,300.00		1,500	1,500	15,300.00		.....	.....	7.37
Eagleswood Township		285.81		19,429.45		38,884.19	12,238.92	5,860.00	3,500	21,598.92		3,500	3,500	21,598.92		.....	.....	7.79
Harvey Cedars Borough		39.00		1,436.96		13,618.30	888.04	.....	.....	.....		.....	.....	888.04		.....	.....	2.38
Island Beach Borough				34,648.42		88,659.55	14,000.00	12,160.00	11,000	37,160.00		11,000	11,000	37,160.00		.....	.....	9.73
Island Heights Borough				21,599.23		157,092.75	10,000.00	35,064.00	20,800	65,864.00		20,800	20,800	65,864.00		.....	.....	12.97
Jackson Township				36,560.56		86,409.16	7,500.00	15,041.00	7,000	29,541.00		7,000	7,000	29,541.00		.....	.....	8.00
Lacey Township						39,260.77	13,000.00	6,900.00	2,600	22,500.00		2,600	2,600	22,500.00		.....	.....	6.74
Lakehurst Borough				299,971.90		769,211.04	75,000.00	109,000.00	95,000	279,000.00		95,000	95,000	279,000.00		2,603.37	.....	10.28
Lakewood Township				75,281.98		159,143.05	50,000.00	30,615.00	13,000	93,615.00		13,000	13,000	93,615.00		.....	.....	5.82
Lavallette Borough		1,683.25		2,246.13		33,677.06	10,000.00	17,992.00	2,100	30,092.00		2,100	2,100	30,092.00		.....	.....	6.58
Little Egg Harbor Township				151,727.35		315,106.52	52,000.00	37,131.00	15,000	104,131.00		15,000	15,000	104,131.00		.....	.....	7.51
Long Beach Township		2,379.07		4,900.00		36,308.21	4,500.00	17,033.00	5,000	26,533.00		5,000	5,000	26,533.00		.....	.....	6.94
Manchester Township						77,368.35	10,000.00	9,500.00	5,500	25,000.00		5,500	5,500	25,000.00		.....	.....	3.64
Mantoloking Borough		113.25		31,236.75		.....	.....	.....	.....	.....		.....	.....	.....		.....	.....	.....

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1951—(Concluded)

Taxing District	Apportionment of Taxes (c)—Local Taxes to be Raised for District School Purposes As Required by Local Municipal Budget	Apportionment of Taxes (c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes (d)—Total Tax Levy	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget (a)—Surplus Revenue Appropriated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget (b)—Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget (c)—Receipts from Delin- quent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget (d)—Total of Miscellaneous Revenues (a)-b-c)	Bank Stock Taxes Due	Taxing District	General Tax Rate to Apply per \$100 Valuation (For local taxing purposes)
Ocean Township	\$ 956.50	\$ 3,806.56	\$ 25,386.21	\$ 7,000.00	\$ 11,196.00	\$ 2,000	\$ 20,196.00	\$		\$ 6.98
Ocean Gate Borough	956.50	25,677.27	69,090.17	15,000.00	19,230.50	4,450	23,680.50			6.98
Pine Beach Borough		13,263.76	60,055.37	15,000.00	9,613.00	3,400	28,013.00			8.01
Plumsted Township		10,386.54	69,430.18	4,500.00	12,290.00	7,560	24,260.00			9.03
Point Pleasant Borough		98,250.25	278,880.16	39,000.00	39,600.00	16,000	91,600.00			11.28
Point Pleasant Beach Borough		158,498.68	369,234.91	23,000.00	78,000.00	27,750	128,750.00			8.02
Seaside Heights Borough		107,133.29	201,173.24	12,800.00	98,845.00	11,400	123,045.00			7.43
Seaside Park Borough		2,339.75	243,024.47	37,000.00	46,000.00	13,000	96,000.00			9.15
Ship Bottom Borough		145,119.69	82,848.72	28,309.00	19,827.00	6,000	54,136.00			7.06
South Toms River Borough		688.86	29,939.82	6,000.00	9,907.00	500	16,407.00			7.36
Stafford Township		4,650.00	84,072.61	12,000.00	44,663.00	5,500	62,163.00			6.73
Surf City Borough		15,977.70	66,588.15	35,258.95	10,356.00	3,500	49,114.95			7.16
Tuckerton Borough		30,394.68	64,120.58	3,000.00	13,021.14	5,600	21,621.14			10.07
Union Township		12,761.60	57,968.95	6,000.00	18,748.00	7,000	31,748.00			8.79
		12,011.12							883.00	
Totals	\$29,551.81	\$1,889,994.37	\$5,152,609.39	\$660,794.91	\$1,010,319.43	\$410,760	\$2,081,874.34	\$14,224.68		

Total County Taxes Appropriated

\$1,306,083.02

Bank Stock Taxes Due County

\$ 14,224.68

Net County Taxes Apportioned

\$1,291,868.34

Total Amount of Miscellaneous Revenues (including
Surplus Revenues Appropriated) for the support
of the County Budget

\$1,019,996.95

County Tax Rate per \$100 of Valuation

\$2.0634192

County Library Tax Rate per \$100 of Valuation

\$.054

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second Class Railroad Property	Value of Second-class R. R. Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chateaus	Value of Tangible Personal Property Assessed (b)—Farm Stock and Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade, Mater- ials Used in Manufacture and Other Personal R.S. 54-4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e)—Total Value of Tangible Personal Property Assessed (a) - (b) - (c) - (d)
Bloomington, Borough of	\$ 652,850	\$ 1,771,200	\$ 2,424,050	\$ 2,044	\$ 104,150	\$ 14,100	85,000	\$ 69,975	\$ 259,125
Clifton, City of	16,528,000	64,969,650	81,497,650	98,723	2,306,100	14,100	4,947,725	1,647,475	8,915,400
Haledon, Borough of	1,394,800	5,135,225	6,530,025	.....	111,800	.....	270,285	141,740	523,825
Hawthorne, Borough of	3,958,650	15,424,550	19,383,200	54,132	1,137,595	.....	239,859	385,650	1,813,095
Little Falls, Township of	1,858,120	5,013,100	6,871,220	12,834	151,850	.....	234,350	571,650	957,850
North Haledon, Borough of	748,755	2,984,350	3,733,105	.....	82,975	12,800	6,550	70,050	172,375
Passaic, City of	23,662,675	51,126,850	74,792,525	318,792	1,308,900	.....	13,491,500	5,945,550	20,745,950
Paterson, City of	50,668,653	115,150,581	165,819,234	853,296	4,083,685	.....	8,399,265	11,238,195	23,721,145
Pompton Lakes, Borough of	1,368,680	5,188,900	6,557,580	13,834	288,900	.....	568,300	507,725	1,364,325
Prospect Park, Borough of	671,225	3,642,100	4,313,325	.....	81,000	.....	75,700	133,325	290,025
Ringwood, Borough of	1,840,690	1,978,525	3,819,215	.....	172,950	5,100	3,400	19,550	201,000
Totowa, Borough of	1,964,200	5,255,050	7,219,250	4,370	256,000	8,100	112,700	152,875	529,675
Wayne, Borough of	887,925	2,430,850	3,378,775	14,521	179,100	.....	18,800	64,625	262,525
Wayne, Township of	5,142,600	12,962,600	18,105,200	5,310	663,500	21,700	27,700	325,100	1,038,000
West Milford, Township of	4,419,700	4,011,450	8,431,150	1,278	107,550	5,000	286,072	1,278	399,900
West Paterson, Borough of	881,725	2,461,800	3,343,525	350	147,300	2,500	26,700	110,290	286,790
Totals	\$116,649,248	\$299,569,781	\$416,219,029	\$1,379,484	\$11,233,355	\$69,300	\$28,793,897	\$21,385,053	\$61,481,605

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1951—(Continued)

Taxing District	Deductions	(a)—Household Furniture and Effects Under R.S. 54-4-3-16	Deductions	(b)—Veterans' Exemption	Deductions	(c)—Total Deductions (a) - (b)	Net Valuation Taxable Including Second Class Railroad Property	Changes Resulting from Appearances and Corrected Errors 1942: R.S. 54-4-49, C. 79, L. 1942: R.S. 54-4-53	(a)—Amounts to be Deducted	Changes Resulting from Appearances and Corrected Errors 1942: R.S. 54-4-49, C. 79, L. 1942: R.S. 54-4-53	(b)—Amounts to be Added	Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	Net Valuation on which County Taxes are Apportioned	Number of Polls Assessed	Property Exempt from Taxation	(a)—Public School Property
Bloomfield, Borough of	\$ 67,500		\$ 91,500		\$ 159,000	\$ 2,526,219	\$ 8,000		\$ 8,000			\$ 3,438	\$ 2,514,781	....	\$ 86,500	
Clifton, City of	1,152,100		1,660,525		2,812,625	87,699,148	82,125		82,125			246,922	87,370,101	....	3,879,125	
Haledon, Borough of	111,800		101,800		213,600	6,840,250	600		600			8,315	6,831,335	....	281,300	
Hawthorne, Borough of	452,400		491,650		944,050	20,306,377	268,425		268,425			72,076	19,965,376	....	843,500	
Little Falls, Township of	85,900		151,550		237,450	7,604,454	.....		.....			7,200	7,597,254	....	491,900	
North Haledon, Borough of	82,875		101,350		184,325	3,721,155	.....		.....			12,030	3,709,125	....	158,000	
Passaic, City of	351,900		551,950		903,850	94,953,417	161,250		161,250			13,995	94,778,172	....	3,469,900	
Paterson, City of	2,021,200		1,585,000		3,606,200	186,787,475	104,550		104,550			182,450	186,500,475	14,653	10,306,345	
Pompton Lakes, Borough of	141,200		207,375		348,575	7,537,764	1,050		1,050			30,050	7,556,664	....	730,500	
Prospect Park, Borough of	53,800		62,000		115,800	4,487,550	.....		.....			6,500	4,481,050	....	131,200	
Ringwood, Borough of	93,350		39,275		132,625	3,887,590	.....		.....			3,500	3,884,090	....	153,500	
Totowa, Borough of	128,800		151,600		280,200	7,473,095	1,550		1,550			8,700	7,462,845	....	221,000	
Wanaque, Borough of	118,100		235,750		353,850	3,301,971	50		50			2,460	3,299,461	....	112,000	
Wayne, Township of	263,500		376,500		640,000	18,508,510	.....		.....			71,408	18,458,552	....	1,219,600	
West Milford, Township of	97,500		132,800		230,300	8,602,028	22,250		22,250			7,502	8,572,276	....	126,900	
West Paterson, Borough of	99,000		104,700		203,700	3,426,965	1,550		1,550			3,450	3,421,965	....	278,000	
Totals	\$5,320,825		\$6,045,325		\$11,366,150	\$467,713,968	\$651,400		\$651,400		\$21,950	\$679,996	\$466,404,522	14,653	\$22,489,270	

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1951—(Continued)

Taxing District	Property Exempt from Taxation	(b)—Other School Property	Property Exempt from Taxation	(c)—Public Property	Property Exempt from Taxation	(d)—Church and Charitable Property	Property Exempt from Taxation	(e)—Cemeteries and Graveyards	Property Exempt from Taxation	(f)—Other Exemptions not Included in Foregoing Classification	Real Property Exempt from Taxation	(f)—Other Exemptions not Included in Foregoing Classification	Property Exempt from Taxation	(f)—Other Exemptions not Included in Foregoing Classification	Personal Property Exempt from Taxation	(g)—Total Amount of Exempt Property	Apportionment of Taxes	(a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget
Bloomington, Borough of	\$ 335,000	\$ 108,550	\$ 64,200	\$ 127,100	\$ 3,000	\$ 200	\$ 260,450	\$ 22,116.27	\$ 96,758.99											
Clifton, City of		3,171,265	1,102,850	.....	55,375	.....	8,670,715	768,377.42	1,999,818.30											
Haledon, Borough of		1,820,370	166,150	.....	25,400	28,000	2,321,220	60,078.26	140,104.65											
Hawthorne, Borough of		799,238	324,875	1,200	57,100	1,400	2,050,313	175,590.14	442,348.55											
Little Falls, Township of		653,550	93,800	.....	22,850	1,600	1,233,500	66,814.14	227,561.10											
North Haledon, Borough of		49,450	19,420	.....	40,400	.....	390,770	32,619.95	100,646.70											
Passaic, City of		4,749,450	6,193,025	.....	54,325	.....	14,722,550	833,527.79	2,002,087.14											
Paterson, City of		16,029,695	12,576,075	438,025	610,380	47,000	40,982,450	1,640,180.69	3,605,000.00											
Pompton Lakes, Borough of		272,110	137,900	10,000	850	.....	1,201,360	66,437.17	187,510.00											
Prospect Park, Borough of		69,150	97,700	.....	.....	.....	350,050	39,408.65	85,090.00											
Ringwood, Borough of		612,650	62,800	.....	13,400	.....	892,950	34,163.08	84,042.24											
Totowa, Borough of		3,721,000	165,100	244,200	61,425	1,400	4,414,125	65,632.08	159,485.08											
Wanaque, Borough of		633,000	42,200	1,800	12,800	.....	801,800	29,017.15	62,626.94											
Wayne, Township of		1,965,360	151,600	8,000	52,400	3,400	3,400,360	162,333.96	609,886.80											
West Milford, Township of		62,200	76,900	3,500	37,750	.....	307,250	75,388.99	142,819.31											
West Paterson, Borough of		906,385	215,675	26,900	11,450	9,000	1,447,410	30,094.51	107,388.52											
Totals	\$1,834,680	\$85,621,423	\$21,540,270	\$860,725	\$1,058,905	\$92,000	\$83,497,273	\$4,101,800.25	\$10,053,174.28											

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1951—(Concluded)

Taxing District	Apportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by Local Municipal Budget	Apportionment of Taxes	(c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(d)—Total Tax Levy	(a)-b-c	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(b)—Miscellaneous Revenues for the Support of the Local Municipal Budget	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(c)—Receipts from Delin- quent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(d)—Total of Miscellaneous Revenues (a)-b-c	Bank Stock Taxes due	Taxing District	General Tax Rate to Apply per \$100 Valuation (for local taxing purposes)
Bloomington, Borough of	693,317.10	.....	\$ 35,819.42	\$ 154,694.68	\$ 7,500.00	\$ 27,864.00	\$ 12,500.00	\$ 47,864.00	\$ 1,971.58	\$ 9.13						
Clifton, City of	12,085.93	56,322.18	1,397,644.15	4,859,156.97	833,783.60	596,050.00	152,000.00	1,581,833.60	26,121.32	5.55						
Haledon, Borough of	29,568.32	274,763.21	56,322.18	269,191.02	38,000.00	90,836.00	6,000.00	134,836.00	1,399.04	3.94						
Hawthorne, Borough of	8,774.50	150,600.19	274,763.21	923,270.22	150,000.00	139,172.00	27,000.00	316,172.00	.....	4.55						
Little Falls, Township of	.....	40,755.00	150,600.19	453,749.93	80,000.00	54,145.00	25,000.00	159,145.00	1,652.39	5.97						
North Haledon, Borough of	304,633.75	2,444,641.46	40,755.00	174,021.65	17,000.00	38,350.00	5,000.00	60,350.00	.....	4.68						
Passaic, City of	787,275.50	3,921,998.40	2,444,641.46	5,584,890.14	286,725.00	677,639.00	190,000.00	1,154,364.00	8,335.74	5.89						
Paterson, City of	11,121.41	97,982.45	3,921,998.40	9,954,454.59	505,088.00	1,854,818.86	550,000.00	2,909,906.86	64,430.78	5.33						
Pompton Lakes, Borough of	8,142.92	52,072.33	97,982.45	363,071.03	59,587.03	63,162.06	20,000.00	142,749.09	730.40	4.79						
Prospect Park, Borough of	4,747.25	65,601.83	52,072.33	184,713.90	25,000.00	23,221.00	500.00	48,721.00	8,113.86	4.12						
Ringwood, Borough of	6,390.50	137,064.01	65,601.83	188,554.40	13,400.00	32,600.00	9,000.00	55,000.00	.....	4.86						
Totowa, Borough of	.....	130,373.10	137,064.01	368,571.67	70,000.00	49,826.00	15,000.00	134,826.00	.....	4.94						
Wanaque, Borough of	.....	222,017.15	130,373.10	222,017.15	.....	58,500.00	24,500.00	83,000.00	.....	6.73						
Wayne, Township of	10,655.75	206,940.36	206,940.36	979,161.12	142,500.00	122,981.00	40,000.00	305,481.00	.....	5.30						
West Milford, Township of	5,005.00	154,843.04	154,843.04	383,707.09	45,000.00	67,446.00	16,000.00	128,446.00	.....	4.47						
West Paterson, Borough of	.....	94,198.57	94,198.57	236,686.60	34,000.00	28,887.00	18,000.00	80,887.00	.....	6.91						
Totals	\$1,882,317.93	\$9,261,619.70	\$25,298,912.16	\$2,307,583.63	\$3,925,497.92	\$1,110,500.00	\$7,343,581.55	\$112,655.11								

Total County Taxes Appropriated	\$4,214,455.36	Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$1,456,820.00
Bank Stock Taxes Due County	\$ 112,655.11	County Tax Rate per \$100 of Valuation	\$.879451218
Net County Taxes Apportioned	\$4,101,800.25		

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Exclusive of Second Class R. R. Property	Value of Second-class R. R. Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chattels	Value of Tangible Personal Property Assessed (b)—Farm Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R.S. 54:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e)—Total Value of Tangible Personal Property Assessed (a) - (b) - (c) - (d)
Alloway Township	\$ 323,860	\$ 362,765	\$ 686,625	\$ 15	\$ 64,100	\$ 72,000	\$ 3,925	\$ 29,450	\$ 168,575
Elmer Borough	138,275	633,100	771,375	5,083	44,750	.....	94,800	.....	139,550
Elsinboro Township	142,728	281,225	423,953	.....	32,600	57,800	5,000	77,900	173,300
Lower Alloway Creek Township	299,490	340,010	639,500	.....	94,355	37,750	5,300	54,445	191,850
Lower Penns Neck Township	874,939	11,545,707	12,420,646	1,211	289,450	14,940	9,089,450	3,844,923	13,238,763
Mannington Township	714,725	770,425	1,485,150	1,929	68,950	153,400	22,100	129,410	373,860
Oldmans Township	272,600	444,917	717,517	1,884	89,950	35,550	9,700	8,863	144,063
Penns Grove Borough	698,763	2,214,737	2,913,500	29,532	280,700	4,800	160,250	84,185	529,935
Pilesgrove Township	669,925	765,330	1,435,255	622	63,425	177,940	10,100	15,485	266,950
Pittsgrove Township	576,400	911,250	1,487,650	1,477	98,925	89,700	19,750	104,725	313,100
Quinton Township	258,425	664,950	923,375	.....	53,600	57,740	50,240	.....	161,580
Salem City	1,115,730	4,450,895	5,566,625	16,825	487,600	3,620	707,775	139,920	1,338,915
Upper Penns Neck Township	611,586	3,395,882	4,007,468	.....	314,897	92,515	987,756	167,320	1,562,488
Upper Pittsgrove Township	589,045	649,580	1,238,625	943	78,650	160,800	11,700	14,310	265,460
Woodstown Borough	376,050	1,568,150	1,944,200	4,514	144,950	5,200	122,750	72,440	345,340
Totals	\$7,722,541	\$29,004,923	\$36,727,464	\$64,035	\$2,206,902	\$963,755	\$11,209,696	\$4,743,376	\$19,213,729

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1951—(Continued)

Taxing District	Deductions	(a)—Household Furniture and Effects under R.S. 54:4-3.16	Deductions	(b)—Veterans' Exemptions	Deductions	(c)—Total Deductions	(a - b)	Net Valuation Taxable, Including Second Class Railroad Property	Changes Resulting from Appeals and Corrected Errors 1942; R.S. 54:4-53	(a)—Amounts to be Deducted 1942; R.S. 54:4-53	Changes Resulting from Appeals and Corrected Errors 1942; R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53	(b)—Amounts to be Added	Net Valuation on Which County Taxes are Apportioned	Property Exempt from Taxation	(a)—Public School Property	Property Exempt from Taxation	(b)—Other School Property
Alloway Township	\$ 36,800		\$ 26,375		\$ 63,375		\$ 791,840			\$ 700		\$ 9,600	\$ 791,140	\$ 20,500	20,500	\$ 20,500	.....
Elmer Borough	26,700		30,500		57,200		858,808			1,500			866,908	20,500	20,500	.....	.....
Elsinboro Township	19,400		34,070		53,470		543,783			.....			543,783	3,500	3,500	.....	500
Lower Alloway Creek Township	29,500		30,000		59,500		771,850			100			771,750	6,100	6,100	.....	.....
Lower Penns Neck Township	110,000		224,375		334,375		25,325,745			13,975		4,200	25,315,970	324,200	324,200	.....	.....
Mannington Township	34,000		15,000		49,000		1,811,939			75			1,811,864	13,100	13,100	.....	.....
Oldmans Township	33,100		33,150		66,250		797,214			.....			797,214	23,000	23,000	.....	.....
Penns Grove Borough	109,150		82,025		191,175		3,281,792			20,850			3,260,942	287,800	287,800	.....	.....
Pilesgrove Township	32,400		27,000		60,000		1,642,827			.....			1,642,827	.....	.....	.....	.....
Pittsgrove Township	74,700		62,050		136,750		1,665,377			2,150		400	1,663,727	63,500	63,500	.....	.....
Quinton Township	31,900		37,225		69,125		1,015,830			450			1,015,380	20,700	20,700	.....	500
Salem City	113,800		137,150		250,950		6,737,415			.....			6,737,415	263,000	263,000	.....	.....
Upper Penns Neck Township	168,500		195,800		364,300		5,205,656			1,000			5,204,656	124,600	124,600	.....	.....
Upper Pittsgrove Township	45,700		26,790		72,490		1,432,538			1,270			1,431,268	118,000	118,000	.....	.....
Woodstown Borough	69,600		63,200		132,800		2,161,254			3,100		1,300	2,159,454	340,000	340,000	.....	14,000
Totals	\$935,250		\$1,026,010		\$1,961,260		\$54,043,968		\$45,170		\$15,500		\$54,014,298	\$1,628,500	\$1,628,500		\$15,000

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1951—(Continued)

Taxing District	Property Exempt from Taxation	(c)—Public Property	Property Exempt from Taxation	(d)—Church and Charitable Property	Property Exempt from Taxation	(e)—Cemeteries and Graveyards	Property Exempt from Taxation	(f)—Other Exemptions not Included in Foregoing	Real Classification	Property Exempt from Taxation	(f)—Other Exemptions not Included in Foregoing	Taxation Classification	Personal	Property Exempt from Taxation	(g)—Total Amount of Exempt Property	Apportionment of Taxes	(a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget	Apportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by Local Municipal Budget
Alloway Township	\$ 12,700	\$ 52,000	\$ 27,300	8,050	2,800	900	340	4,340	85,200	\$ 8,812.41	\$ 37,480.83	\$ 37,480.83	\$ 37,480.83	\$ 37,480.83	\$ 37,480.83	\$ 37,480.83	\$ 37,480.83	\$ 37,480.83	\$ 37,480.83	\$ 37,480.83	\$ 37,480.83
Elmer Borough	12,700	52,200	115,100	10,520	2,800	900	340	4,340	85,400	9,656.38	43,667.90	43,667.90	43,667.90	43,667.90	43,667.90	43,667.90	43,667.90	43,667.90	43,667.90	43,667.90	43,667.90
Elsinboro Township	15,236	10,520	12,900	26,400	2,800	900	340	4,340	32,756	8,596.48	31,388.96	31,388.96	31,388.96	31,388.96	31,388.96	31,388.96	31,388.96	31,388.96	31,388.96	31,388.96	31,388.96
Lower Alloway Creek Township	15,236	10,520	12,900	26,400	2,800	900	340	4,340	32,756	8,596.48	31,388.96	31,388.96	31,388.96	31,388.96	31,388.96	31,388.96	31,388.96	31,388.96	31,388.96	31,388.96	31,388.96
Lower Penns Neck Township	40,300	8,050	27,300	8,050	2,800	900	340	4,340	435,850	281,991.51	354,659.45	354,659.45	354,659.45	354,659.45	354,659.45	354,659.45	354,659.45	354,659.45	354,659.45	354,659.45	354,659.45
Manning Township	4,800	27,300	115,100	10,520	2,800	900	340	4,340	61,450	20,182.13	65,538.03	65,538.03	65,538.03	65,538.03	65,538.03	65,538.03	65,538.03	65,538.03	65,538.03	65,538.03	65,538.03
Oldmans Township	32,600	115,100	115,100	10,520	2,800	900	340	4,340	56,075	8,880.07	34,203.44	34,203.44	34,203.44	34,203.44	34,203.44	34,203.44	34,203.44	34,203.44	34,203.44	34,203.44	34,203.44
Penns Grove Borough	5,000	12,900	12,900	12,900	13,200	7,000	7,000	7,000	444,500	36,323.24	151,788.15	151,788.15	151,788.15	151,788.15	151,788.15	151,788.15	151,788.15	151,788.15	151,788.15	151,788.15	151,788.15
Pilesgrove Township	120,000	12,900	12,900	12,900	13,200	7,000	7,000	7,000	19,700	18,299.25	58,971.71	58,971.71	58,971.71	58,971.71	58,971.71	58,971.71	58,971.71	58,971.71	58,971.71	58,971.71	58,971.71
Pittsgrove Township	1,500	17,400	300	17,400	300	300	300	300	209,600	18,532.05	54,763.53	54,763.53	54,763.53	54,763.53	54,763.53	54,763.53	54,763.53	54,763.53	54,763.53	54,763.53	54,763.53
Quinton Township	492,700	249,150	47,500	174,250	167,250	167,250	167,250	167,250	40,400	11,310.19	38,265.52	38,265.52	38,265.52	38,265.52	38,265.52	38,265.52	38,265.52	38,265.52	38,265.52	38,265.52	38,265.52
Salem City	13,500	134,250	134,250	134,250	134,250	134,250	134,250	134,250	1,052,350	75,047.25	288,580.00	288,580.00	288,580.00	288,580.00	288,580.00	288,580.00	288,580.00	288,580.00	288,580.00	288,580.00	288,580.00
Upper Penns Neck Township	9,100	44,500	19,000	44,500	19,000	19,000	19,000	19,000	439,600	57,974.03	242,262.85	242,262.85	242,262.85	242,262.85	242,262.85	242,262.85	242,262.85	242,262.85	242,262.85	242,262.85	242,262.85
Upper Pittsgrove Township	53,000	54,900	6,600	54,900	6,600	6,600	6,600	6,600	190,600	15,942.72	55,800.00	55,800.00	55,800.00	55,800.00	55,800.00	55,800.00	55,800.00	55,800.00	55,800.00	55,800.00	55,800.00
Woodstown Borough									493,500	24,053.90	84,089.18	84,089.18	84,089.18	84,089.18	84,089.18	84,089.18	84,089.18	84,089.18	84,089.18	84,089.18	84,089.18
Totals	\$808,136	\$829,670	\$107,615	\$267,900	\$16,500	\$3,673,321	\$601,658.69	\$1,542,762.94	\$67,383.75												

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1951—(Concluded)

Taxing District	(c)—Local Taxes to be Paid for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	(d)—Total Tax Levy (a - b - c)	Apportionment of Taxes	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(a)—Surplus Revenue Appropriated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(b)—Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(c)—Receipts from Delin- quent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(d)—Total of Miscellaneous Revenues (a - b - c)	Bank Stock Taxes Due	Taxing District	General Tax Rate to apply per \$100 Valuation (for local taxing purposes)
Alloway Township	\$ 14,017.00	\$ 60,310.24	\$	\$ 14,000.00	\$ 19,401.00	\$ 4,500.00	\$ 37,961.00	\$	4,500.00	\$ 37,961.00	\$			07.63
Elmer Borough	13,922.88	67,247.16		14,489.07	8,509.00	3,000.00	25,998.67		3,000.00	25,998.67				7.76
Elshoro Township	4,722.63	32,062.15		9,720.86	6,493.00	2,000.00	18,213.86		2,000.00	18,213.86				5.90
Lower Alloway Creek Township ..	11,166.43	51,151.82		20,363.13	16,090.00	3,000.00	39,453.13		3,000.00	39,453.13				6.63
Lower Penns Neck Township ..	221,810.53	882,092.24		134,046.58	203,759.00	15,000.00	352,805.58		15,000.00	352,805.58				3.49
Mannington Township	8,483.45	94,224.61		25,000.00	31,945.00	8,000.00	64,945.00		8,000.00	64,945.00				5.21
Oldmans Township	3,144.14	46,227.65		15,150.81	5,628.00	1,500.00	22,278.81		1,500.00	22,278.81				5.80
Penns Grove Borough	94,925.87	282,437.26		15,000.00	64,576.50	24,000.00	103,576.50		24,000.00	103,576.50				8.67
Pittsgrove Township .....	.....	82,270.96		32,603.23	26,572.00	5,000.00	64,175.23		5,000.00	64,175.23				4.71
Quinton Township .....	.....	73,295.58		18,003.11	40,243.00	16,000.00	74,246.11		16,000.00	74,246.11				4.41
Salem City	10,605.45	60,131.16		19,282.74	14,587.00	5,000.00	38,869.74		5,000.00	38,869.74				5.93
Upper Penns Neck Township	81,532.32	453,912.57		30,000.00	77,880.00	25,000.00	132,880.00		25,000.00	132,880.00				6.32
Upper Penns Neck Township	83,733.52	383,970.40		37,537.50	47,046.00	20,000.00	104,583.80		20,000.00	104,583.80				7.38
Upper Pittsgrove Township .....	.....	81,742.72		24,962.42	27,748.00	3,500.00	56,210.42		3,500.00	56,210.42				6.33
Woodstown Borough	26,199.22	134,342.30		20,063.06	19,747.00	3,000.00	42,810.06		3,000.00	42,810.06				
Totals	\$573,063.44	\$2,785,408.82		\$430,223.41	\$610,284.50	\$138,500.00	\$1,179,007.91		\$138,500.00	\$1,179,007.91				

Total County Taxes Appropriated \$613,000.00
 Bank Stock Taxes Due County \$ 11,341.31
 Net County Taxes Apportioned \$601,658.69

Total Amount of Miscellaneous Revenues (including
 surplus Revenues Appropriated) for the support
 of the County Budget \$900,834.35
 County Tax Rate per \$100 of Valuation \$1.11388783

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	Value of Second-class Railroad Property (C. 291, L. 1941, C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a) — Household Goods and Chateaux	Value of Tangible Personal Property Assessed (b) — Farm Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c) — Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed under R.S. 54-4-11	Value of Tangible Personal Property Assessed (d) — All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e) — Total Value of Tangible Personal Property Assessed (a) - b - c - d
Bedminster Township	\$ 934,250	\$ 2,340,400	\$ 3,274,650	\$ 10,255	\$ 132,700	\$ 99,250	\$ 6,350	\$ 79,850	\$ 318,150
Bernards Township	1,009,500	2,201,100	3,210,600	88,870	129,700	17,200	20,000	350,110	517,010
Bernardsville Borough	1,107,800	2,657,600	3,765,400	9,494	573,500	25,400	87,600	373,575	1,060,075
Branchburg Township	524,500	1,278,400	1,802,900	117,673	95,700	70,800	72,000	34,685	274,195
Bound Brook Borough	1,476,650	4,779,650	6,256,300	70,927	278,350	.....	98,230	293,725	670,325
Bridgewater Township	1,905,900	6,613,550	8,519,450	10,599	335,500	51,500	1,465,550	1,909,350	3,811,900
Far Hills Borough	258,300	602,500	860,800	3,514	91,800	10,800	41,700	13,300	157,600
Franklin Township	1,996,850	3,491,707	5,488,557	16,529	18,000	64,850	96,950	455,721	635,521
Hillsborough Township	1,158,990	2,274,426	3,433,416	92,455	223,525	143,350	11,450	266,613	644,938
Manville Borough	809,626	3,198,919	4,008,545	.....	1,800	200	476,480	983,538	1,402,018
Millstone Borough	39,200	155,985	195,245	.....	16,900	1,650	225	2,540	21,363
Montgomery Township	612,245	1,191,590	1,803,835	43,526	141,200	98,800	44,700	5,325	290,025
North Plainfield Borough	2,601,050	8,884,050	11,485,100	.....	747,000	.....	132,900	508,075	1,387,975
Peapack-Gladstone Borough	491,700	1,263,700	1,755,400	7,490	148,750	25,900	63,300	41,835	279,785
Raritan Borough	404,875	2,267,200	2,672,075	84,043	181,520	.....	160,430	220,410	562,360
Rocky Hill Borough	38,950	198,700	237,650	.....	28,200	2,800	3,200	3,585	37,735
Somerville Borough	2,227,510	7,336,350	9,563,860	139,828	313,200	.....	199,000	655,950	1,168,150
South Bound Brook Borough	293,295	1,633,275	1,926,570	671	182,350	.....	87,500	183,290	453,140
The Township of Green Brook	404,700	885,800	1,290,500	.....	39,400	.....	11,675	64,900	115,975
Warren Township	607,200	1,502,675	2,109,875	.....	191,700	42,270	4,000	53,855	291,825
Watchung Borough	549,425	1,003,800	1,553,225	.....	99,400	1,500	61,210	.....	162,110
Totals	\$19,452,576	\$55,832,377	\$75,283,953	\$695,874	\$4,020,245	\$656,270	\$3,145,470	\$6,500,192	\$14,322,177

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1951—(Continued)

Taxing District	(a)—Household Furniture and Effects Under R.S. 54:4-8.16	(b)—Veterans' Exemptions	(c)—Total Deductions (a)-(b)	Net Valuation Taxable, Including Second-class Railroad Property	Changes Resulting From Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942: R.S. 54:4-53)	(a)—Amounts to be Deducted	Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	Net Valuation on Which County Taxes are Apportioned	Property Exempt from Taxation (a)—Public School Property	Property Exempt from Taxation (b)—Other School Property
Bedminster Township		\$ 45,800	\$ 45,800	\$ 3,547,000	.....	\$ .....	\$ 6,000	\$ 3,541,000	\$ 51,000	\$
Bernards Township		160,800	160,800	3,577,065	.....	.....	15,025	3,561,840	82,000	.....
Bernardsville Borough		105,900	193,400	4,720,945	.....	1,100	15,400	4,704,445	450,000	67,000
Branchburg Township		34,000	34,000	2,052,589	.....	.....	8,500	2,044,089	46,000	6,300
Bound Brook Borough		189,400	189,400	6,854,898	.....	.....	3,150	6,851,748	358,000	62,100
Bridgewater Township		270,600	458,300	12,023,977	.....	8,500	18,450	11,997,027	249,500	.....
Far Hills Borough		13,000	26,200	1,002,799	.....	.....	800	1,001,999	25,000	.....
Franklin Township		197,460	197,460	5,930,132	.....	600	25,640	5,908,892	315,000	13,000
Hillsborough Township		81,650	81,650	4,013,233	.....	.....	.....	4,013,233	138,500	.....
Manville Borough		160,785	160,785	5,402,233	.....	1,150	23,525	5,377,558	80,050	.....
Millstone Borough		8,900	14,700	201,910	.....	1,000	8,200	192,710	.....	.....
Montgomery Township		40,500	89,100	2,048,286	.....	2,300	4,670	2,041,316	80,500	.....
North Plainfield Borough		364,700	600,400	12,242,675	.....	9,100	54,625	12,178,950	954,000	68,000
Peapack-Gladstone Borough		34,300	72,200	1,970,475	.....	5,100	6,500	1,958,875	154,000	.....
Raritan Borough		85,740	150,840	3,167,638	.....	.....	5,100	3,162,538	306,300	80,000
Rocky Hill Borough		17,300	28,600	246,785	.....	1,300	700	244,785	15,000	.....
Somerville Borough		331,625	331,625	10,560,213	.....	7,700	17,700	10,534,813	366,500	.....
South Bound Brook Borough		116,000	180,600	2,199,781	.....	.....	2,000	2,197,781	75,600	.....
The Township of Green Brook		63,850	63,850	1,342,625	.....	9,600	2,100	1,330,925	37,000	.....
Warren Township		101,775	196,975	2,204,725	.....	100	20,450	2,184,175	62,000	7,100
Watchung* Borough		50,350	99,750	1,615,585	.....	2,505	6,600	1,606,480	62,100	46,000
Totals	\$902,000	\$2,474,435	\$3,376,435	\$86,925,569	\$50,255	\$245,135	\$86,630,179	\$3,908,050		\$349,500

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1951—(Continued)

Taxing District	Property Exempt from Taxation (c)—Public Property	Property Exempt from Taxation (d)—Church and Charitable Property	Property Exempt from Taxation (e)—Cemeteries and Gravards	Property Exempt from Taxation (f)—Other Exemptions not Included in Foregoing Classification Real	Property Exempt from Taxation (f)—Other Exemptions not Included in Foregoing Classification Personal	Property Exempt from Taxation (g)—Total Amount of Exempt Property	Apportionment of Taxes (a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Apportionment of Taxes (b)—County Library Taxes	Apportionment of Taxes (c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget
Bedminster Township	\$ 12,000	\$ 70,000	\$ 6,000	\$ 1,995,000	\$ 150,000	\$ 139,000	\$ 31,776.54	\$ 1,274.76	\$ 69,000.00
Bernards Township	14,600	199,500	11,300	.....	.....	2,452,400	31,963.29	1,282.25	209,406.83
Bernardsville Borough	99,500	227,500	5,500	.....	.....	849,500	42,217.17	1,693.60	159,033.00
Branchburg Township	6,200	6,600	500	7,500	.....	73,100	18,343.43	735.87	86,770.00
Bound Brook Borough	160,950	366,650	25,500	32,500	6,000	1,011,700	61,486.84	.....	238,099.76
Bridgewater Township	41,600	50,300	10,200	13,300	.....	364,900	107,660.00	4,318.93	432,031.16
Far Hills Borough	4,000	10,000	.....	.....	.....	39,000	8,991.84	360.72	26,788.00
Franklin Township	3,700	171,000	15,000	445,975	.....	963,675	52,980.88	2,125.40	292,345.23
Hillsborough Township	3,000	33,850	4,200	6,296,100	222,100	6,697,750	36,014.31	1,444.76	144,880.45
Manville Borough	189,450	162,500	.....	365,000	.....	797,000	48,257.62	1,935.92	194,511.14
Millstone Borough	.....	19,800	.....	8,050	300	28,150	1,729.36	69.38	8,304.37
Montgomery Township	4,000	20,400	1,900	2,240,128	325,678	2,672,606	18,318.54	734.87	66,737.60
North Plainfield Borough	211,000	311,600	4,000	.....	.....	1,548,600	109,292.55	4,384.42	471,408.50
Peapack-Gladstone Borough	126,500	123,200	5,500	.....	.....	409,200	17,878.74	705.20	74,736.34
Raritan Borough	180,000	224,400	.....	6,900	300	797,900	28,380.26	1,138.51	113,815.78
Rocky Hill Borough	18,500	13,500	.....	3,500	45,000	95,500	2,196.68	88.12	13,267.45
Somerville Borough	561,400	345,700	10,000	578,800	50,100	1,912,500	94,538.24	.....	370,216.10
South Bound Brook Borough	9,800	84,000	.....	44,000	5,000	218,400	19,722.65	791.20	93,504.19
The Township of Green Brook	11,700	.....	.....	5,000	500	54,200	11,943.57	479.13	61,799.00
Warren Township	7,450	22,200	1,000	2,250	.....	102,000	19,600.54	786.30	141,031.04
Watchung Borough	44,000	36,600	.....	.....	.....	188,700	14,416.37	578.33	92,789.00
Totals	\$1,709,350	\$2,499,300	\$100,600	\$12,044,003	\$804,978	\$21,415,781	\$777,409.42	\$24,927.67	\$3,360,474.94

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1951—(Concluded)

Taxing District	(c) Local Taxes to be Purposes As Required by Local Municipal Budget	(c)—Local Taxes to be Apportionment of Taxes Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	(d)—Total Tax Levy	(a)—Total Tax Levy	(a)—Surplus Revenue Revenues for the Support of the Local Municipal Budget	(b)—Miscellaneous Revenues for the Support of the Local Municipal Budget	(c)—Receipts from Delin- quent Taxes and Liens Revenues for the Support of the Local Municipal Budget	(d)—Total Miscellaneous Revenues for the Support of the Local Municipal Budget	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For local taxing purposes)
Bedminster Township	\$ 5,177.50	\$ 44,195.56	\$ 151,424.36	\$ 33,000.00	\$ 21,464.00	\$ 5,000.00	\$ 59,464.00	\$ 59,464.00	\$	\$4.27
Bernards Township	.....	77,116.60	319,768.97	57,149.09	44,078.00	15,000.00	116,227.09	116,227.09	.....	8.94
Bernardsville Borough	.....	106,383.02	309,326.79	53,006.00	31,998.00	12,000.00	96,998.00	96,998.00	2,568.94	6.56
Branchburg Township	.....	16,735.15	122,584.45	12,500.00	23,092.00	12,000.00	47,592.00	47,592.00	.....	5.98
Bound Brook Borough	2,201.50	182,650.44	434,438.54	55,000.00	72,222.00	7,500.00	134,722.00	134,722.00	5,324.81	7.07
Bridgewater Township	.....	102,228.56	646,238.65	43,000.00	110,021.00	25,000.00	178,021.00	178,021.00	.....	5.38
Far Hills Borough	2,072.18	23,697.64	61,910.38	9,000.00	3,797.00	.....	12,797.00	12,797.00	.....	6.18
Franklin Township	.....	106,000.00	453,451.51	74,000.00	97,947.00	20,000.00	191,947.00	191,947.00	.....	7.65
Hillsborough Township	.....	49,887.12	232,226.64	25,000.00	49,943.00	12,036.12	86,999.12	86,999.12	.....	5.79
Manville Borough	.....	177,542.19	422,246.87	75,000.00	68,643.00	10,000.00	153,643.00	153,643.00	1,270.39	7.82
Millstone Borough	.....	684.97	10,783.08	2,000.00	1,460.00	.....	4,460.00	4,460.00	.....	5.36
Montgomery Township	.....	20,710.54	106,501.55	17,000.00	31,188.00	8,000.00	56,188.00	56,188.00	.....	5.20
North Plainfield Borough	.....	261,789.00	846,874.47	50,000.00	98,994.78	54,500.00	203,494.78	203,494.78	880.04	6.92
Peapack-Gladstone Borough	4,159.29	16,616.15	113,785.72	26,000.00	9,706.00	.....	35,706.00	35,706.00	1,548.48	5.78
Raritan Borough	.....	105,168.20	248,502.75	.....	59,221.12	.....	59,221.12	59,221.12	.....	7.85
Rocky Hill Borough	.....	5,735.29	21,287.54	1,600.00	4,380.00	400.00	6,380.00	6,380.00	.....	8.63
Somerville Borough	.....	288,431.17	751,183.51	69,600.00	135,484.57	20,500.00	225,584.57	225,584.57	6,597.92	7.12
South Bound Brook Borough	.....	55,499.46	169,517.50	15,000.00	19,277.00	5,000.00	39,277.00	39,277.00	.....	7.71
The Township of Green Brook	.....	18,049.63	92,271.33	18,578.60	20,278.00	5,000.00	43,856.60	43,856.60	.....	6.88
Warren Township	.....	32,248.26	193,660.14	16,000.00	39,214.80	15,000.00	70,214.80	70,214.80	.....	8.79
Watchung Borough	.....	43,074.38	150,858.08	10,000.00	41,262.00	10,500.00	61,762.00	61,762.00	.....	9.34
Totals	\$13,610.47	\$1,732,443.33	\$5,908,867.33	\$662,427.69	\$983,671.27	\$238,456.12	\$1,884,555.08	\$1,884,555.08	\$18,390.58	

Total County Taxes Appropriated	\$795,800.00	Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$544,472.00
Bank Stock Taxes Due County	\$ 18,390.58	County Tax Rate per \$100 of Valuation	\$.89738890
Net County Taxes Apportioned	\$777,409.42	County Library Tax Rate per \$100 (Certain Municipalities)	\$.03600000

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-Class R. R. Property	Value of Second Class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chateaux	Value of Tangible Personal Property Assessed (b)—Farm Stock and Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade Materials Used in Manufacture and Other Personal Property Assessed, under R.S. 54:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e)—Total Value of Tangible Personal Property Assessed (a) - (b) - (c) - (d)
Andover Borough	\$ 57,000	\$ 278,350	\$ 335,350	\$ 4,510	\$ 57,625	\$ 10,800	\$	\$	\$ 68,425
Andover Township	344,425	663,000	1,007,425	441	12,500	54,000	.....	36,925	103,425
Branchville Borough	350,750	350,750	421,825	2,849	42,300	.....	25,300	8,787	76,387
Byram Township	472,824	762,475	1,235,299	396	196,552	400	1,000	.....	197,952
Franklin Township	589,095	1,082,985	1,672,080	1,568	118,440	189,060	.....	.....	307,500
Franklin Borough	380,069	1,938,850	2,318,939	35,962	98,350	8,550	119,850	5,475	232,225
Fredon Township	135,145	220,025	361,170	1,067	9,250	87,840	.....	.....	97,090
Green Township	149,025	244,800	393,825	1,948	24,600	68,600	5,000	5,565	103,765
Hamburg Borough	117,100	521,950	639,050	1,199	15,000	60,000	.....	18,981	64,406
Hampton Township	219,275	340,425	559,700	220	40,700	52,000	36,425	19,015	94,015
Hardyston Township	438,840	480,065	918,905	3,025	248,900	.....	.....	.....	92,700
Hopatcong Borough	1,732,201	2,492,700	4,154,901	.....	.....	.....	.....	32,986	281,886
Hopatcong Borough	214,590	354,450	569,040	1,538	6,600	136,350	15,100	800	158,850
Lafayette Township	147,700	260,750	3,976,270	19,204	6,300	24,350	7,500	2,600	40,750
Lafayette Township	779,270	3,197,700	2,147,466	1,417	80,100	7,635	329,200	.....	416,335
Newton, Town of	866,925	866,925	2,147,466	.....	.....	3,175	52,150	4,950	69,275
Ogdensburg Borough	1,280,541	328,800	564,800	2,498	.....	25,825	24,675	.....	50,500
Sandyston Township	238,000	328,800	4,110,815	.....	.....	44,700	5,750	50,875	305,050
Sparta Township	1,389,815	2,721,000	739,855	.....	203,725	.....	17,250	30,600	114,150
Stanhope Borough	181,105	558,250	739,855	.....	66,300	.....	17,200	8,575	155,140
Stillwater Township	274,260	563,640	837,900	.....	78,765	50,600	139,100	27,950	191,400
Sussex Borough	168,290	888,500	1,056,790	5,496	19,750	4,600	12,875	68,375	173,200
Sussex Township	942,825	864,000	1,806,825	1,360	12,000	79,950	.....	2,300	39,250
Vernon Township	157,865	230,705	388,570	.....	21,850	16,100	.....	.....	16,100
Walpack Township	550,100	849,600	1,399,700	2,449	39,700	178,400	10,200	26,100	254,406
Wantage Township	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	\$11,030,455	\$20,993,995	\$32,024,450	\$87,157	\$1,414,707	\$1,103,935	\$818,575	\$350,859	\$3,688,076

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1951—(Continued)

Taxing District	(a)—Household Furniture and Effects Under R.S. 54:4-3.16	(b)—Veterans' Exemption	(c)—Total Deductions (a) - (b)	Net Valuation Taxable, Including Second Class Railroad Property	Changes Resulting from Appeals and Corrected Errors. (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	(a)—Amounts to be Deducted	Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year C. 295, L. 1949	Net Valuation on Which County Taxes are Apportioned	Property Exempt from Taxation (a)—Public School Property	Property Exempt from Taxation (b)—Other School Property
	Deductions \$	Deductions \$	\$	\$		\$ 100	\$	\$	\$	\$
Andover Borough	9,100	13,200	22,300	385,985				385,885	3,300	
Andover Township	600	27,000	27,600	1,083,691		1,000		1,082,691	1,100	
Branchville Borough	16,400	17,500	33,900	467,161				467,161	2,000	
Byram Township	78,200	38,850	117,050	1,316,597				1,313,847	25,500	900
Frankford Township	24,700	38,150	62,850	1,918,298			2,750	1,917,798	5,470	
Franklin Borough	66,800	101,460	168,260	2,418,866			500	2,418,866	453,000	
Fredon Township	7,900	10,300	18,400	440,327		600		440,327	5,100	
Green Township	12,100	6,500	18,600	480,938				480,938	13,400	
Hamburg Borough	2,300	27,800	30,100	674,555				674,555	36,500	
Hampton Township	8,400	16,000	24,400	629,535				629,535		
Hardyston Township	14,100	32,615	46,715	967,915				967,915	34,550	
Hopatcong Borough	98,600	59,725	158,325	4,278,462				4,278,462	37,500	
Lafayette Township	3,700	9,900	13,600	715,828				715,828	28,500	
Montague Township	4,000	12,200	16,200	433,000				433,000	6,200	
Newton, Town of	21,600	123,500	145,100	4,266,709				4,266,709	225,200	33,800
Ogdensburg Borough	4,700	24,950	29,650	2,188,508				2,188,508	76,500	
Sandyston Township	.....	17,450	17,450	597,850		1,550		596,300	25,000	
Sparta Township	72,700	115,555	188,255	4,230,108			375	4,229,733	123,000	500
Stanhope Borough	32,800	43,000	75,800	777,705				777,705	30,000	
Stillwater Township	21,500	31,950	53,450	939,600				939,600	23,800	
Sussex Borough	7,400	36,550	43,950	1,209,736				1,209,736	65,000	
Vernon Township	6,100	25,250	31,350	1,950,035				1,950,035	22,000	
Walpack Township	5,100	15,625	20,725	412,195				412,195	1,000	
Wantage Township	26,200	24,900	51,100	1,605,449		100		1,605,349	180,000	
Totals	\$545,000	\$865,030	\$1,410,030	\$34,389,653	\$3,350	\$3,350	\$3,625	\$34,382,678	\$1,423,620	\$35,200

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1951—(Continued)

Taxing District	Property Exempt from Taxation	(c)—Public Property	Property Exempt from Taxation	(d)—Church and Charitable Property	Property Exempt from Taxation	(e)—Cemeteries and Graveyards	Property Exempt from Taxation	(f)—Other Exemptions not Included in Foregoing Classification	Property Exempt from Taxation	(g)—Total Amount of Exempt Property	Apportionment of Taxes	(a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(b)—County Library Taxes	Apportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget	Apportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by Local Municipal Budget
Andover Borough		\$ 15,900	\$ 12,500	\$ 1,000	\$ 700	\$	\$ 33,400	\$ 6,891.05	192.94	\$	13,850.00	192.94	\$	13,850.00	.....	.....	.....	.....
Andover Township		1,000	56,800	25	.....	.....	58,925	19,334.45	541.35	.....	46,366.54	541.35	.....	46,366.54	.....	.....	.....	.....
Branchville Borough		4,250	10,200	.....	.....	.....	16,450	8,342.46	233.58	.....	20,000.00	233.58	.....	20,000.00	.....	.....	.....	1,650.00
Byram Township			3,000	525	7,000	.....	36,925	23,462.38	656.92	.....	26,308.67	656.92	.....	26,308.67	.....	.....	.....	.....
Frankford Township		11,420	15,700	1,600	4,500	.....	38,690	34,247.60	958.90	.....	84,638.29	958.90	.....	84,638.29	.....	.....	.....	.....
Franklin Borough		6,400	85,700	200	.....	.....	545,300	43,195.56	1,209.43	.....	143,780.00	1,209.43	.....	143,780.00	.....	.....	.....	.....
Fredon Township		600	3,100	.....	.....	.....	8,800	7,863.26	220.16	.....	28,137.50	220.16	.....	28,137.50	.....	.....	.....	.....
Green Township			18,600	2,100	.....	.....	34,100	8,588.48	240.47	.....	30,711.71	240.47	.....	30,711.71	.....	.....	.....	.....
Hamburg Borough		400	25,400	.....	.....	.....	62,300	12,046.05	337.28	.....	29,167.63	337.28	.....	29,167.63	.....	.....	.....	.....
Hampton Township		2,000	5,000	500	.....	.....	7,500	11,242.09	314.77	.....	25,000.00	314.77	.....	25,000.00	.....	.....	.....	.....
Hardyston Township			1,400	8,100	13,650	.....	57,700	17,284.81	483.96	.....	46,658.56	483.96	.....	46,658.56	.....	.....	.....	.....
Hopatcong Borough		20,050	41,350	.....	34,850	.....	133,750	76,403.81	2,139.23	.....	43,825.99	2,139.23	.....	43,825.99	.....	.....	.....	2,065.75
Lafayette Township		1,500	14,300	600	1,000	.....	45,900	12,783.10	357.91	.....	31,890.00	357.91	.....	31,890.00	.....	.....	.....	.....
Montague Township			5,500	1,500	65,900	.....	13,200	7,732.42	216.50	.....	11,050.00	216.50	.....	11,050.00	.....	.....	.....	689.46
Newton, Town of		131,000	300,600	14,000	.....	.....	770,500	76,193.93	2,133.35	.....	140,670.43	2,133.35	.....	140,670.43	.....	.....	.....	.....
Ogdensburg Borough		17,850	13,000	2,000	.....	.....	109,350	39,081.88	1,094.25	.....	61,581.39	1,094.25	.....	61,581.39	.....	.....	.....	3,172.50
Sandyston Township			10,900	4,200	.....	.....	40,100	10,648.59	298.15	.....	26,437.41	298.15	.....	26,437.41	.....	.....	.....	.....
Sparta Township		25,300	65,800	3,000	3,900	.....	221,500	75,533.62	2,114.87	.....	175,590.13	75,533.62	.....	175,590.13	.....	.....	.....	.....
Stanhope Borough		14,000	12,700	.....	.....	.....	56,700	13,888.08	388.85	.....	39,196.83	388.85	.....	39,196.83	.....	.....	.....	.....
Stillwater Township		1,200	17,600	3,000	59,500	.....	105,100	16,779.17	469.80	.....	28,827.50	469.80	.....	28,827.50	.....	.....	.....	.....
Sussex Borough		63,300	55,500	.....	10,050	.....	193,850	21,603.19	604.87	.....	47,686.00	21,603.19	.....	47,686.00	.....	.....	.....	.....
Vernon Township		6,650	39,500	3,700	7,500	.....	79,350	34,823.29	975.02	.....	47,922.45	34,823.29	.....	47,922.45	.....	.....	.....	.....
Walpack Township		9,140	2,450	1,000	2,600	.....	16,190	7,360.89	206.10	.....	14,206.37	7,360.89	.....	14,206.37	.....	.....	.....	.....
Wantage Township		70,000	13,400	34,000	1,000	.....	298,400	28,667.96	592.67	.....	80,237.78	28,667.96	.....	80,237.78	.....	.....	.....	.....
Totals		\$401,960	\$830,000	\$81,050	\$212,150	\$	\$2,983,980	\$613,998.12	\$17,191.33	.....	\$1,243,741.23	\$613,998.12	.....	\$17,191.33	.....	.....	.....	\$7,577.71

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1951—(Concluded)

Taxing District	Apportionment of Taxes	(c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(d)—Total Tax Levy	(a)-b-c	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(b)—Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(c)—Receipts from Delin- quent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(d)—Total of Miscellaneous Revenues (a)-b-c	Bank Stock Taxes Due	Taxing District	General Tax Rate to apply per \$100 Valuation (for local taxing purposes)
Andover Borough	\$ 6,750.00	\$ 27,683.99	\$ 2,000.00	\$ 4,419.00	\$ 3,500.00	\$ 9,919.00	\$	\$	\$ 3,500.00	\$ 9,919.00	\$	\$		\$7.263
Andover Township	15,633.46	81,875.80	9,000.00	18,294.00	5,000.00	32,294.00			5,000.00	32,294.00				7.556
Branchville Borough		28,576.04		20,674.33	1,300.00	21,974.33			1,300.00	21,974.33		683.48		6.117
Bram Township	11,850.00	63,927.97	10,000.00	14,808.10	9,000.00	33,808.10			9,000.00	33,808.10				4.856
Frankford Township	50,472.41	170,317.20	16,000.00	17,554.00	30,000.00	63,554.00			30,000.00	63,554.00				8.879
Franklin Borough	36,122.66	224,307.05	2,000.00	223,510.32	9,000.00	234,510.32			9,000.00	234,510.32		1,093.83		9.274
Fredon Township	1,500.00	37,720.92	15,439.67	12,427.00	3,000.00	30,916.67			3,000.00	30,916.67				8.555
Green Township	11,423.89	50,964.55		9,560.00	4,500.00	14,060.00			4,500.00	14,060.00				10.597
Hamburg Borough	11,836.36	53,337.37	3,000.00	9,879.00	5,500.00	18,379.00			5,500.00	18,379.00		1,336.28		7.915
Hampton Township	7,000.00	43,556.86	5,000.00	13,951.00	5,000.00	23,951.00			5,000.00	23,951.00				6.919
Hardyston Township	9,341.44	73,768.77	10,000.00	12,992.00	8,000.00	30,992.00			8,000.00	30,992.00				7.622
Hopatcong Borough	58,107.90	182,542.68	69,682.27	25,923.71	15,000.00	110,585.98			15,000.00	110,585.98				4.267
Lafayette Township	11,110.00	56,141.01	6,500.00	10,568.00	3,500.00	22,568.00			3,500.00	22,568.00				7.843
Montague Township	2,260.54	21,948.92	4,000.00	16,711.00	3,500.00	24,211.00			3,500.00	24,211.00				5.070
Newton, Town of	170,951.13	389,948.84	25,000.00	144,020.00	22,000.00	191,020.00			22,000.00	191,020.00		4,346.84		9.140
Qodenszurg Borough	40,186.78	145,116.80	6,000.00	7,272.00	2,500.00	15,772.00			2,500.00	15,772.00				6.631
Sandyston Township	8,527.97	45,912.12	5,000.00	13,990.16	5,000.00	23,990.16			5,000.00	23,990.16				7.680
Sparta Township	97,650.00	350,888.62	37,000.00	30,594.00	30,000.00	97,594.00			30,000.00	97,594.00				8.296
Starhope Borough	14,203.50	67,677.26	4,000.00	6,987.97	4,700.00	15,687.97			4,700.00	15,687.97				8.703
Stillwater Township	6,372.50	52,448.97	9,060.31	20,887.00	5,000.00	34,947.31			5,000.00	34,947.31				5.583
Sussex Borough	19,325.05	89,219.11	28,103.00	16,103.00	2,000.00	28,103.00			2,000.00	28,103.00		1,471.20		7.376
Vernon Township	32,879.96	116,600.72	10,000.00	27,151.00	6,500.00	42,651.00			6,500.00	42,651.00				5.980
Walpack Township	9,500.00	31,273.36	3,703.54	13,631.55	2,800.00	20,135.09			2,800.00	20,135.09				7.588
Wantage Township	34,762.22	144,470.63	12,000.00	23,895.00	31,000.00	66,895.00			31,000.00	66,895.00				8.999
Totals	\$667,767.17	\$2,550,275.56	\$273,415.79	\$715,103.14	\$219,300.00	\$1,297,818.93			\$219,300.00	\$1,297,818.93		\$8,931.63		
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget														\$635,409.62
County Tax Rate per \$100 of Valuation														\$ 1.7857774
County Library Tax Rate per \$100 of Valuation														\$.0500000

Abstract of Ratables and Exemptions in the County of Union, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements, Assessed, Exclusive of Second-class R. R. Property	Value of Second-class R. R. Property (C. 291, L. 1941; C 40, L. 1948)	Value of Tangible Personal Property Assessed (a) — Household Goods and Chattels	Value of Tangible Personal Property Assessed (b) — Farm Stock and Machinery	Value of Tangible Personal Property Assessed (c) — Stock in Trade, Materials Used in Manufacture and Other Personal R.S. 34:4-11	Value of Tangible Personal Property Assessed (d) — All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e) — Total Personal Property Assessed (a) - b - c - d
Clark Township	\$ 1,257,537	\$ 4,688,850	\$ 5,946,437	\$ 3,678	\$ 432,400	\$ 4,550	\$ 143,900	\$ 980,723	\$ 1,561,573
Cranford Township	4,860,600	18,395,950	23,256,550	415,770	1,404,150	.....	112,300	1,033,400	2,599,850
Elizabeth City	36,399,015	86,926,965	123,325,980	2,698,655	2,719,900	1,000	4,596,350	10,961,265	18,273,515
Fanwood Borough	657,050	2,705,925	3,362,975	25,073	250,050	.....	31,975	177,075	459,100
Garwood Borough	1,112,421	3,557,480	4,669,901	38,744	221,580	.....	217,100	753,345	1,192,025
Hillside Township	5,514,696	25,398,650	30,913,346	39,296	1,028,785	1,200	2,688,050	2,985,225	6,703,260
Kentworth Borough	1,122,765	4,202,622	5,325,387	11,958	278,000	.....	805,800	152,925	1,236,725
Linden Borough	1,456,290	4,410,825	5,867,025	.....	97,500	.....	146,450	280,545	524,495
Linden Township	10,381,438	50,880,280	61,261,718	349,434	367,600	6,300	12,675,050	6,947,750	19,996,700
Linden City	11,837,858	55,291,105	67,128,743	349,434	465,100	6,300	12,821,500	7,228,295	20,521,195
Mountainside Borough	858,630	2,626,925	3,485,555	.....	265,025	1,350	39,300	125,415	431,090
New Providence Borough	815,275	3,264,100	4,079,375	1,512	160,300	48,600	9,500	266,775	485,175
New Providence Township	611,269	5,538,100	6,149,360	507	114,650	400	29,000	578,605	722,655
Plainfield City	17,848,675	42,385,206	60,233,875	271,829	3470,100	.....	2,840,100	4,107,950	10,418,150
Rahway City	5,831,850	19,649,975	25,481,825	577,150	1,144,725	.....	2,004,625	2,905,825	6,065,175
Roselle Borough	4,545,550	14,303,700	18,849,250	29,675	1,438,500	.....	304,175	866,275	2,628,950
Roselle Park Borough	2,282,375	10,011,300	12,993,675	60,886	856,300	.....	214,000	299,875	1,370,175
Scotch Plains Township	2,282,040	7,367,550	9,649,590	154	597,700	49,590	55,950	369,822	1,073,062
Springfield Township	2,507,650	6,826,000	9,333,650	4,572	585,100	10,800	186,550	634,525	1,417,175
Summit City	10,560,800	23,170,800	33,731,600	187,062	1,759,300	.....	675,100	1,618,787	4,052,987
Union Township	9,254,260	34,945,815	44,200,075	19,274	2,108,600	.....	3,011,561	2,269,100	7,323,261
Westfield, Town	10,268,650	27,785,200	38,053,850	84,888	2,436,200	.....	236,450	1,271,970	3,935,620
Totals	\$131,128,787	\$399,042,212	\$530,170,999	\$4,820,117	\$21,750,465	\$123,790	\$31,023,286	\$39,577,177	\$92,474,718

Abstract of Ratables and Exemptions in the County of Union, for the Year 1951—(Continued)

Taxing District	Deductions	(a)—Household Furniture and Effects under R.S. 54:4-3.16	Deductions	(b)—Veterans' Exemption	(c)—Total Deductions	(a) - (b)	Net Valuation Taxable, Including Second-class Railroad Property	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942: R.S. 54:4-53)	(a)—Amounts to be Deducted	Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	Net Valuation on Which County Taxes are Apportioned	Property Exempt from Taxation	(a)—Public School Property	Property Exempt from Taxation	(b)—Other School Property
Clark Township	\$ 138,700	\$ 255,550	\$ 394,250	\$ 7,117,438	\$ 1,085,100	\$ 7,117,438				\$ 41,675	\$ 7,075,763	\$ 284,808	\$ 277,000		
Cranford Township	446,000	639,100	1,085,100	25,187,070	2,613,700	25,187,070				63,425	25,123,645	2,179,900	103,100		
Elizabeth City	1,175,900	1,437,800	2,613,700	141,689,450	209,150	141,689,450				93,600	141,596,850	6,484,750	1,262,800		
Fanwood Borough	84,900	124,250	209,150	3,637,998	279,345	3,637,998				13,375	3,624,323	84,000			
Garwood Borough	114,700	164,645	279,345	5,621,325	951,605	5,621,325				12,375	5,600,210	291,700	8,900		
Hillside Township	479,100	472,505	951,605	36,704,297	370,700	36,704,297				119,773	36,507,224	2,462,500			
Kenilworth Borough	139,000	231,700	370,700	6,203,370	224,400	6,203,370				21,850	6,181,520	96,800			
Linden Borough	126,700	126,700	253,400	6,167,120	820,025	6,167,120						600,500	116,250		
Linden Township	277,900	542,125	820,025	80,787,827	1,044,425	80,787,827						1,804,791			
Linden City	375,600	668,825	1,044,425	86,954,947	154,400	86,954,947						2,405,291	116,250		
Mountainside Borough	65,400	89,000	154,400	3,762,245	199,675	3,762,245				59,450	3,745,435	101,200			
New Providence Borough	79,100	120,575	199,675	4,366,387	141,840	4,366,387				12,710	4,337,378	415,000			
New Providence Township	54,700	87,140	141,840	6,730,682	2,148,750	6,730,682				11,400	6,719,282	551,575			
Plainfield City	1,211,000	937,750	2,148,750	68,775,104	1,233,375	68,775,104				190,875	68,473,754	1,968,900	278,400		
Rahway City	565,000	668,375	1,233,375	30,380,775	1,159,075	30,380,775				84,000	30,298,225	1,418,400	168,600		
Roselle Borough	519,500	639,575	1,159,075	20,348,800	592,350	20,348,800				59,250	20,284,550	1,146,725			
Roselle Park Borough	288,800	303,550	592,350	13,832,386	653,700	13,832,386				40,150	13,792,236	752,650	19,450		
Scotch Plains Township	236,000	417,700	653,700	10,069,106	479,200	10,069,106				78,125	9,985,606	618,500			
Springfield Township	207,900	271,300	479,200	10,276,197	778,950	10,276,197				38,550	10,199,447	783,700			
Summit City	387,100	391,850	778,950	37,192,699	2,186,525	37,192,699				24,000	37,157,949	1,762,900	452,800		
Union Township	990,100	1,196,425	2,186,525	49,362,085	696,950	49,362,085				218,850	49,063,985	3,334,871			
Westfield, Town	579,700		1,276,650	40,800,708		40,800,708				33,400	40,677,008	1,231,350			
Totals	\$8,138,200	\$9,814,565	\$17,952,765	\$609,513,069	\$17,952,765	\$609,513,069			\$480,605	\$1,238,467	\$607,793,997	\$28,365,520	\$2,687,300		

Abstract of Ratables and Exemptions in the County of Union, for the Year 1951—(Continued)

Taxing District	(c)—Public Property Property Exempt from Taxation	(d)—Church and Charitable Property Property Exempt from Taxation	(e)—Cemeteries and Gravyards Property Exempt from Taxation	(f)—Other Exemptions not included in Foregoing Real Classification Property Exempt from Taxation	(f)—Other Exemptions not included in Foregoing Personal Classification Property Exempt from Taxation	(g)—Total Amount of Exempt Property	(a)—County Taxes Apportionment of Taxes (Excludes of Bank Stock Taxes)	(b)—Regional High School Tax Apportionment of Taxes	(c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget
Clark Township	\$ 113,456	\$ 41,700	\$ 7,160	\$ 232,300	\$	\$ 724,124	\$ 55,465.37	\$ 39,989.87	\$ 173,190.00
Cranford Township	254,450	330,650	2,500	.....	.....	3,102,900	196,938.78	.....	677,861.30
Elizabeth City	10,518,150	8,861,150	39,300	.....	.....	27,166,150	1,109,674.16	.....	3,949,719.05
Fanwood Borough	19,000	33,550	.....	2,650	.....	139,200	28,410.28	.....	118,509.29
Garwood Borough	17,000	73,875	.....	64,480	.....	455,955	43,898.83	.....	137,392.95
Hillside Township	210,701	406,850	215,000	24,400	.....	3,319,451	286,172.18	37,318.43	823,637.18
Kenilworth Borough	322,200	39,700	42,600	.....	.....	501,300	48,455.59	39,846.93	128,555.00
Linden Borough	533,475	141,400	190,300	5,000	.....	1,396,625	.....	.....	.....
Linden Township	399,525	138,124	.....	.....	.....	2,650,879	.....	.....	.....
Linden City	933,000	279,524	190,300	123,139	.....	4,047,604	681,146.25	.....	1,278,030.05
Mountainside Borough	15,800	142,350	.....	300,850	.....	560,200	29,359.65	20,843.91	110,750.68
New Providence Borough	345,600	69,800	.....	.....	.....	830,400	33,999.76	.....	152,697.00
New Providence Township	791,715	28,025	.....	.....	.....	1,371,315	52,670.99	44,258.28	171,603.44
Plainfield City	784,925	2,994,400	43,200	.....	.....	6,478,425	586,750.85	.....	1,626,146.00
Rahway City	2,079,200	1,489,000	49,300	408,600	.....	5,204,600	241,343.19	.....	616,655.71
Roselle Borough	445,325	656,775	.....	297,000	.....	2,545,825	159,006.17	.....	510,586.12
Roselle Park Borough	155,800	83,100	.....	20,900	.....	1,039,400	108,114.33	.....	398,563.03
Scotch Plains Township	415,400	490,600	99,000	7,500	.....	1,623,500	78,274.99	.....	328,005.29
Springfield Township	103,200	137,550	8,400	102,410	.....	1,135,260	79,951.24	63,870.58	306,650.00
Summit City	528,425	1,961,950	6,500	133,200	4,800	4,840,575	291,273.07	.....	736,122.50
Union Township	703,235	509,675	89,900	.....	.....	4,637,681	384,601.89	.....	1,594,644.83
Westfield, Town	471,550	1,058,450	77,400	416,200	18,000	3,272,950	318,858.00	.....	1,134,274.00
Totals	\$19,228,132	\$19,688,674	\$870,560	\$2,126,129	\$30,300	\$72,996,615	\$4,764,364.57	\$246,128.00	\$14,373,603.42

Abstract of Ratables and Exemptions in the County of Union, for the Year 1951—(Concluded)

Taxing District	(c)—Local Taxes to be Raised for District School Purposes As Required by Local Municipal Budget	Apportionment of Taxes	(c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes	(d)—Total Tax Levy	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(a)—Surplus Revenue Appropriated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(b)—Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(c)—Receipts from Delin- quent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget	(d)—Total of Miscellaneous Revenues (a)-b-c)	Bank Stock Taxes Due	Taxing District	General Tax Rate to apply per \$100 Valuation (for local taxing purposes)
Clark Township	\$ 3,914.25	\$ 117,895.75	\$ 390,455.24	\$ 25,000.00	\$ 53,477.33	\$ 20,000.00	\$ 25,000.00	\$ 53,477.33	\$ 20,000.00	\$ 98,477.33	\$ 20,000.00	\$ 98,477.33	\$ 98,477.33	\$	.....	\$5.49
Cranford Township	24,697.50	432,443.58	1,331,931.16	274,864.20	160,768.00	35,000.00	274,864.20	160,768.00	35,000.00	470,632.20	35,000.00	470,632.20	470,632.20	1,869.32	.....	5.29
Elizabeth City	812,024.82	3,486,880.28	8,758,298.31	550,852.64	1,191,270.93	280,000.00	550,852.64	1,191,270.93	280,000.00	2,022,123.62	280,000.00	2,022,123.62	2,022,123.62	13,812.73	.....	6.19
Fanwood Borough	.....	80,039.33	226,958.90	35,000.00	32,515.00	10,000.00	35,000.00	32,515.00	10,000.00	77,515.00	10,000.00	77,515.00	77,515.00	.....	.....	6.24
Garwood Borough	7,936.25	97,022.71	323,569.17	34,000.00	36,437.00	10,000.00	34,000.00	36,437.00	10,000.00	100,437.00	10,000.00	100,437.00	100,437.00	.....	.....	5.76
Hillside Township	48,564.31	786,631.32	1,945,004.99	285,000.00	155,063.91	65,000.00	285,000.00	155,063.91	65,000.00	505,063.91	65,000.00	505,063.91	505,063.91	3,813.65	.....	5.30
Kenilworth Borough	7,595.31	157,500.21	381,953.04	150,000.00	44,945.00	18,000.00	150,000.00	44,945.00	18,000.00	212,945.00	18,000.00	212,945.00	212,945.00	.....	.....	6.16
Linden Borough	.....	3,638.75	3,638.75	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Linden Township	325,252.25	1,624,789.03	3,909,217.58	303,568.00	336,537.87	50,000.00	303,568.00	336,537.87	50,000.00	690,155.87	50,000.00	690,155.87	690,155.87	4,538.08	.....	4.50
Mountainside Borough	4,427.71	47,929.46	213,311.41	26,000.00	55,640.00	10,000.00	26,000.00	55,640.00	10,000.00	91,640.00	10,000.00	91,640.00	91,640.00	.....	.....	5.67
New Providence Borough	.....	105,923.75	293,620.51	44,000.00	36,000.00	20,000.00	44,000.00	36,000.00	20,000.00	100,000.00	20,000.00	100,000.00	100,000.00	.....	.....	6.73
New Providence Township	6,377.00	55,408.39	330,318.10	43,000.00	50,616.67	6,000.00	43,000.00	50,616.67	6,000.00	99,616.67	6,000.00	99,616.67	99,616.67	.....	.....	4.91
Plainfield City	284,323.93	1,520,082.10	3,967,302.88	300,000.00	434,375.03	160,000.00	300,000.00	434,375.03	160,000.00	894,375.03	160,000.00	894,375.03	894,375.03	12,124.46	.....	5.77
Rahway City	147,652.37	836,789.55	1,842,439.82	104,000.00	245,310.42	90,669.58	104,000.00	245,310.42	90,669.58	439,980.00	90,669.58	439,980.00	439,980.00	4,002.51	.....	5.97
Roselle Borough	28,771.00	442,516.37	1,140,890.16	149,274.35	153,163.16	40,000.00	149,274.35	153,163.16	40,000.00	342,437.51	40,000.00	342,437.51	342,437.51	2,360.63	.....	5.61
Roselle Park Borough	14,022.50	273,978.41	794,678.27	90,000.00	89,868.00	19,000.00	90,000.00	89,868.00	19,000.00	198,868.00	19,000.00	198,868.00	198,868.00	3,616.09	.....	5.76
Scotch Plains Township	.....	230,143.32	636,424.10	130,000.00	83,691.00	26,000.00	130,000.00	83,691.00	26,000.00	239,661.00	26,000.00	239,661.00	239,661.00	.....	.....	6.33
Springfield Township	10,053.50	286,358.64	746,883.96	85,000.00	75,821.00	21,000.00	85,000.00	75,821.00	21,000.00	181,821.00	21,000.00	181,821.00	181,821.00	783.84	.....	7.27
Summit City	208,709.00	673,582.87	1,909,687.44	233,000.00	304,946.00	78,000.00	233,000.00	304,946.00	78,000.00	615,946.00	78,000.00	615,946.00	615,946.00	7,621.23	.....	5.14
Union Township	47,243.00	958,601.54	2,985,091.26	350,000.00	327,271.00	105,000.00	350,000.00	327,271.00	105,000.00	782,271.00	105,000.00	782,271.00	782,271.00	3,137.63	.....	6.05
Westfield, Town	65,222.50	675,598.22	2,193,952.72	150,000.00	219,386.00	54,000.00	150,000.00	219,386.00	54,000.00	423,380.00	54,000.00	423,380.00	423,380.00	6,043.26	.....	5.38
Totals	\$2,046,777.20	\$12,894,754.58	\$34,325,627.77	\$3,382,559.19	\$4,087,117.37	\$1,117,669.58	\$3,382,559.19	\$4,087,117.37	\$1,117,669.58	\$8,587,346.14	\$1,117,669.58	\$8,587,346.14	\$8,587,346.14	\$63,723.43	.....	

Total County Taxes Appropriated \$4,828,088.00
 Bank Stock Taxes Due County \$ 63,723.43

Net County Taxes Apportioned \$4,764,364.57

Total Amount of Miscellaneous Revenues (including
 Surplus Revenues Appropriated) for the support
 of the County Budget \$1,337,926.00
 County Tax Rate per \$100 of Valuation \$.78378222

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1951

Taxing District	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second Class R. R. Property	Value of Second-Class R. R. Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chateaux	Value of Tangible Personal Property Assessed (b)—Farm Stock and Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade, Materials Used in Manufacture and Other Personal R.S. 54-4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business	Value of Tangible Personal Property Assessed (e)—Total Value of Tangible Personal Property Assessed (a) - (b) - (c) - (d)
Allamuchy Township	\$ 195,361	\$ 324,643	\$ 520,004	\$ 1,545	\$ 38,500	\$ 84,740	\$ 3,000	\$ 15,720	\$ 141,960
Alpha, Borough	98,876	620,981	719,857	3,572	160,250	7,160	34,500	17,600	219,510
Belvidere, Town of	262,164	1,342,742	1,804,906	12,157	163,400	800	78,500	211,950	454,650
Blairstown Township	219,543	805,878	1,025,421	8,174	93,550	70,800	22,500	27,450	214,300
Franklin Township	300,702	556,333	857,035	946	100,575	69,580	4,850	217,085	392,090
Frelinghuysen Township	170,045	401,290	571,335	2,051	58,720	79,700	6,920	12,355	137,695
Greenwich Township	261,105	673,985	935,090	3,882	91,750	79,850	3,030	32,400	267,050
Hackettstown, Town of	624,300	3,304,125	3,928,425	7,083	239,300	50,000	221,600	126,100	687,000
Hardwick Township	100,525	174,475	275,000	253	28,440	38,375	1,530	2,050	70,415
Harmony Township	281,705	594,372	876,077	3,424	86,750	64,500	19,066	4,800	175,116
Hope Township	159,800	412,450	572,250	.....	31,550	60,800	14,150	.....	106,500
Independence Township	260,176	573,696	833,872	2,297	76,625	55,895	13,125	.....	155,485
Knowlton Township	220,737	475,646	696,443	3,142	56,625	40,350	19,350	9,840	116,325
Liberty Township	139,646	314,856	454,502	168	5,900	21,325	.....	3,050	30,275
Lopatcong Township	331,905	1,006,405	1,338,310	42,384	110,450	41,380	22,175	174,950	348,955
Mansfield Township	305,405	691,025	996,430	1,326	96,300	136,570	42,400	80,490	349,760
Oxford Township	125,215	417,919	543,134	315	85,925	86,080	1,700	35,010	208,715
Pahaquarry Township	75,358	78,699	154,057	.....	9,850	2,700	.....	12,550	12,550
Phillipsburg, Town of, 1st Ward	370,275	1,292,925	1,663,200	598,911	99,700	.....	85,550	395,050	580,300
Phillipsburg, Town of, 2nd Ward	141,175	639,175	780,350	.....	85,650	.....	25,700	10,650	122,000
Phillipsburg, Town of, 3rd Ward	312,100	1,522,525	1,834,625	.....	139,075	.....	10,400	5,750	175,225
Phillipsburg, Town of, 4th Ward	226,875	738,450	965,325	.....	58,175	.....	230,625	118,275	407,075
Phillipsburg, Town of, 5th Ward	310,475	1,404,850	1,715,325	.....	141,300	.....	33,800	139,575	314,075
Phillipsburg, Town of, 6th Ward	1,386,450	4,849,875	6,236,325	.....	299,675	.....	330,850	955,275	1,585,800
Pahaquarry Township	338,924	1,421,725	1,760,649	6,440	166,250	63,900	114,000	97,698	421,848
Washington Borough	996,597	3,439,429	4,436,026	50,141	238,600	1,720	366,000	369,910	996,230
White Township	373,085	883,395	1,256,480	1,454	47,223	74,223	14,550	203,624	389,347
White Township	304,305	681,053	985,358	4,331	86,500	47,800	10,075	23,100	194,475
Totals	\$8,692,889	\$29,932,922	\$38,645,811	\$753,976	\$3,043,335	\$1,172,848	\$1,729,986	\$3,349,757	\$9,295,926

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1951—(Continued)

Taxing District	(a)—Household Furniture and Effects Under R.S. 54:4-3.16	Deductions	(b)—Veterans' Exemptions	(c)—Total Deductions (a) - (b)	Net Valuation Taxable, Including Second-class Railroad Property	Changes Resulting from Appeals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	(a)—Amounts to be Deducted (R.S. 54:4-53)	Amounts Deducted for Additional Veterans' Exemptions (C. 295, L. 1949)	Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed	Property Exempt from Taxation (a)—Public School Property	Property Exempt from Taxation (b)—Other School Property
	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$
Allamuchy Township	15,100	10,673	25,773	637,736	637,736	.....	.....	.....	637,736	....	52,300	.....
Alpha, Borough of	52,200	44,815	97,015	845,924	845,924	.....	.....	500	845,424	419	32,000	.....
Belvidere, Town of	74,700	59,770	134,470	2,137,243	2,137,243	.....	500	3,800	2,135,943	421	257,000	.....
Blairtown Township	38,800	36,461	75,261	1,172,631	1,172,631	.....	.....	.....	1,172,131	.....	82,000	413,500
Franklin Township	43,600	30,572	74,172	1,175,899	1,175,899	.....	1,500	.....	1,174,399	352	66,500	.....
Frelinghuysen Township	22,200	10,500	32,700	698,381	698,381	.....	.....	.....	698,381	.....	5,000	.....
Greenwich Township	36,300	25,556	61,856	1,144,146	1,144,146	.....	.....	350	1,143,796	267	32,200	.....
Hackettstown, Town of	98,200	137,650	235,850	4,446,658	4,446,658	.....	.....	2,000	4,444,658	.....	204,900	405,900
Hardwick Township	12,500	5,200	17,700	327,968	327,968	.....	.....	800	327,168	.....	600	.....
Harmony Township	40,800	39,668	80,468	974,149	974,149	.....	.....	.....	974,149	.....	45,500	.....
Hope Township	15,500	18,000	33,500	645,250	645,250	.....	.....	.....	644,900	134	20,300	.....
Independence Township	32,100	24,800	56,900	934,754	934,754	.....	1,000	350	933,754	.....	75,300	.....
Knowlton Township	27,400	25,000	52,400	764,110	764,110	.....	.....	100	764,010	251	16,625	.....
Liberty Township	1,600	11,531	13,131	471,814	471,814	.....	.....	775	471,039	92	1,050	.....
Lopatcong Township	55,700	57,415	113,115	1,616,534	1,616,534	.....	.....	2,000	1,614,534	387	49,900	.....
Mansfield Township	43,600	30,600	74,200	1,273,316	1,273,316	.....	.....	2,775	1,270,541	250	60,500	.....
Oxford Township	43,750	33,764	77,514	674,650	674,650	.....	200	500	673,950	312	1,000	.....
Pahaquarry Township	3,700	1,000	4,700	161,907	161,907	.....	.....	.....	161,907	.....	63,850	.....
Phillipsburg, Town of, 1st Ward	47,600	36,325	83,925	2,758,486	2,758,486	.....	6,150	2,600	2,749,736	431	34,000	.....
Phillipsburg, Town of, 2nd Ward	33,700	26,800	60,500	836,850	836,850	.....	.....	2,300	834,550	322	.....	.....
Phillipsburg, Town of, 3rd Ward	78,200	64,575	142,775	1,867,075	1,867,075	.....	.....	4,700	1,862,375	579	106,750	.....
Phillipsburg, Town of, 4th Ward	29,100	21,850	50,950	1,371,450	1,371,450	.....	.....	1,650	1,369,800	211	28,450	19,500
Phillipsburg, Town of, 5th Ward	69,700	74,650	144,350	1,885,650	1,885,650	.....	.....	6,100	1,879,550	487	.....	.....
Phillipsburg, Town of, 6th Ward	133,700	102,775	236,475	7,385,650	7,385,650	.....	3,275	9,075	7,373,300	1,025	1,036,500	.....
Pohatcong Township	74,300	69,025	143,325	2,045,612	2,045,612	.....	.....	4,850	2,040,762	556	24,000	.....
Washington Borough	129,800	97,268	227,068	5,255,329	5,255,329	.....	1,750	17,650	5,235,949	1,014	239,300	.....
Washington Township	57,000	65,850	122,850	1,624,431	1,624,431	.....	.....	2,500	1,621,931	382	44,500	.....
White Township	40,900	22,000	62,900	1,121,264	1,121,264	.....	.....	3,000	1,118,264	347	61,200	.....
Totals	\$1,356,750	\$1,184,093	\$2,540,843	\$46,154,870	\$46,071,940	\$14,855	\$68,375	\$2,607,225	\$875,900	8,596		

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1951—(Continued)

Taxing District	Property Exempt from Taxation (c)—Public Property	Property Exempt from Taxation (d)—Church and Charitable Property	Property Exempt from Taxation (e)—Cemeteries and Gravyards	Property Exempt from Taxation (f)—Other Exemptions not Included in Foregoing Classification	Property Exempt from Taxation (f)—Other Exemptions not Included in Foregoing Classification	Property Exempt from Taxation (g)—Total Amount of Exempt Property	Apportionment of Taxes (a)—County Taxes Apportioned Exclusive of Bank Stock Taxes	Apportionment of Taxes (b)—County Library Taxes	Apportionment of Taxes (c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget
Allamuchy Township	.....	67,500	300	.....	.....	\$ 120,100	\$ 8,816.76	\$ 318.87	\$ 31,095.76
Alpha, Borough of	18,325	34,825	4,200	5,475	500	95,325	11,688.07	422.71	40,219.09
Berkshire, Town of	156,500	159,200	15,000	6,600	6,000	600,300	29,488.14	.....	71,157.59
Blairtown Township	2,800	36,200	2,950	.....	.....	540,450	16,204.86	580.07	50,353.60
Franklin Township	1,200	24,850	2,800	4,325	600	100,375	16,236.18	587.20	39,467.58
Frelinghuysen Township	.....	12,600	6,800	.....	.....	241,100	9,655.18	349.19	23,083.96
Greenwich Township	.....	19,300	26,300	900	.....	78,700	15,813.09	571.90	37,500.00
Hackettstown, Town of	36,600	138,400	1,400	209,800	.....	997,000	61,447.82	.....	111,025.00
Hardwick Township	.....	.....	50	6,990	.....	7,640	4,523.13	163.58	10,452.12
Harmony Township	.....	17,100	1,100	.....	.....	63,700	13,467.70	487.07	44,930.30
Hope Township	.....	32,800	5,100	40,100	.....	98,300	8,915.80	322.45	24,081.00
Independence Township	.....	35,650	2,000	2,600	1,000	121,200	12,909.24	466.88	26,152.49
Knowlton Township	4,650	29,450	3,950	800	.....	50,825	10,562.51	382.01	32,855.00
Liberty Township	.....	1,650	200	.....	.....	2,900	6,512.16	235.52	14,506.13
Lopatcong Township	5,200	7,400	.....	.....	.....	62,500	22,321.08	807.27	49,318.56
Mansfield Township	26,150	19,900	.....	.....	.....	46,050	17,565.35	635.27	38,000.00
Oxford Township	.....	46,050	1,400	.....	.....	109,250	9,317.42	336.98	50,600.00
Pahaquarry Township	.....	1,000	1,100	1,300	.....	3,100	2,238.38	80.95	1,289.57
Phillipsburg, Town of, 1st Ward.	89,300	61,600	.....	760,150	.....	976,900	222,159.73	.....	433,171.60
Phillipsburg, Town of, 2nd Ward.	800	.....	.....	2,250	300	101,150	.....	.....	.....
Phillipsburg, Town of, 3rd Ward.	.....	206,825	.....	.....	.....	313,575	.....	.....	.....
Phillipsburg, Town of, 4th Ward.	28,650	35,375	.....	.....	.....	111,975	.....	.....	.....
Phillipsburg, Town of, 5th Ward.	20,575	18,125	25,000	5,000	.....	68,700	.....	.....	.....
Phillipsburg, Town of, 6th Ward.	241,725	224,725	10,000	97,000	3,000	1,612,950	.....	.....	.....
Pohatcong Township	.....	17,500	200	.....	.....	44,500	28,213.73	1,020.38	64,635.75
Washington Borough	2,800	591,500	.....	90,000	7,500	1,041,935	72,387.49	.....	140,440.76
Washington Township	113,635	.....	.....	.....	.....	64,700	21,040.84	760.96	64,971.24
White Township	11,000	5,200	4,000	5,200	.....	87,300	15,460.11	559.13	42,605.23
.....	1,100	23,000	2,000	.....	.....	.....	.....	.....	.....
Totals	\$761,010	\$1,931,525	\$115,650	\$1,233,290	\$20,900	\$7,545,500	\$636,944.77	\$9,094.39	\$1,441,912.33

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1951—(Concluded)

Taxing District	Apportionment of Taxes	Apportionment of Taxes to be Raised for District School Purposes As Required by Local Municipal Budget	Apportionment of Taxes (c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes (d)—Total Tax Levy	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget (a)—Surplus Revenue	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget (b)—Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget (c)—Receipts from Delinquent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget (d)—Total of Miscellaneous Revenues (a) - b - (c)	Bank Stock Taxes Due Taxing District	General Tax Rate to Apply per \$100 Valuation (For Local Taxing Purposes)
Allamuchy Township	\$ 2,082.67	\$ 5,202.57	\$ 45,433.96	\$ 6,090.00	\$ 2,200.00	\$ 6,090.00	\$ 6,200.00	\$ 14,490.00	.....	\$7.13
Alpha, Borough of	.....	20,196.97	74,609.51	9,648.00	6,000.00	9,648.00	2,600.00	18,248.00	.....	8.82
Belvidere, Town of	.....	30,471.33	131,117.06	8,264.00	10,000.00	8,264.00	17,500.00	35,764.00	1,073.60	6.14
Blairstown Township	.....	12,211.70	79,356.23	20,921.00	5,000.00	20,921.00	10,000.00	35,921.00	768.53	6.77
Franklin Township	.....	9,316.99	65,607.95	12,466.00	3,000.00	12,466.00	8,000.00	23,466.00	.....	5.58
Frelinghuysen Township	.....	9,000.00	42,088.33	14,630.00	4,000.00	14,630.00	4,500.00	23,130.00	.....	6.03
Greenwich Township	.....	1,092.08	54,977.07	8,000.00	8,000.00	9,301.00	3,500.00	26,801.00	.....	4.81
Hackettstown, Town of	2,922.00	53,612.15	228,606.97	32,500.00	21,000.00	32,500.00	20,000.00	73,500.00	4,210.65	5.15
Hartwick Township	.....	4,064.11	19,202.94	12,259.00	4,300.00	12,259.00	300.00	16,859.00	.....	5.86
Harmony Township	.....	6,364.24	65,249.31	8,500.00	8,500.00	16,884.20	12,000.00	37,384.20	.....	6.70
Hope Township	.....	4,311.49	38,130.74	26,779.81	2,500.00	26,779.81	7,500.00	36,779.81	903.23	5.91
Independence Township	.....	18,064.98	57,593.59	11,143.00	2,500.00	11,143.00	7,500.00	21,143.00	.....	6.17
Knowlton Township	.....	6,061.07	49,860.59	4,800.00	4,800.00	17,285.00	11,300.00	33,385.00	.....	6.53
Liberty Township	.....	9,207.71	30,461.52	2,000.00	2,000.00	10,381.00	3,600.00	15,981.00	.....	6.46
Lopatcong Township	.....	18,568.59	91,015.50	10,000.00	10,000.00	10,934.00	4,500.00	25,434.00	.....	5.64
Mansfield Township	.....	3,082.30	59,282.92	6,500.00	6,500.00	14,894.00	5,000.00	26,394.00	.....	4.66
Oxford Township	1,273.07	1,141.60	62,662.97	10,000.00	10,000.00	7,802.50	7,200.00	25,002.50	.....	9.29
Pahquarry Township	261.66	2,381.56	6,252.12	2,500.00	2,500.00	16,187.00	200.00	18,887.00	.....	3.87
Phillipsburg, Town of, 1st Ward	43,514.00	477,979.70	1,176,825.03	90,000.00	90,000.00	115,079.60	45,000.00	250,079.60	5,870.42	7.31
Phillipsburg, Town of, 2nd Ward	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Phillipsburg, Town of, 3rd Ward	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Phillipsburg, Town of, 4th Ward	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Phillipsburg, Town of, 5th Ward	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Phillipsburg, Town of, 6th Ward	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pohatcong Township	.....	26,469.23	120,339.09	12,803.00	12,000.00	12,803.00	15,000.00	39,803.00	.....	5.89
Washington Borough	.....	97,367.19	310,195.44	37,678.00	22,000.00	37,678.00	23,000.00	82,678.00	3,506.79	5.91
Washington Township	.....	8,222.28	94,995.82	16,723.00	4,000.00	16,723.00	9,000.00	29,723.00	.....	6.24
White Township	.....	13,564.54	72,189.01	15,314.00	4,000.00	15,314.00	9,000.00	28,314.00	.....	6.44
Totals	\$49,653.40	\$838,454.38	\$2,976,059.27	\$244,800.00	\$455,967.11	\$455,967.11	\$232,400.00	\$933,167.11	\$16,333.22	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$ 383,520.00
County Tax Rate per \$100 of Valuation \$1,382,509.43
County Library Tax Rate Per \$100 of Valuation \$.05

Total County Taxes Appropriated \$ 653,278.00
Bank Stock Taxes Due County \$ 16,333.23
Net County Taxes Apportioned 636,944.77

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1951

County	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed (a)—Household Goods and Chateaus	Value of Tangible Personal Property Assessed (b)—Farm Stock and Farm Machinery	Value of Tangible Personal Property Assessed (c)—Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R.S. 54:4-11	Value of Tangible Personal Property Assessed (d)—All Other Tangible Personal Property Used in Business
Atlantic	\$ 50,614,221	79,705,421	\$ 130,319,642	\$ 877,117	\$ 4,148,085	\$ 166,000	\$ 459,225	\$ 9,605,787
Bergen	169,017,361	416,623,699	585,643,060	3,129,932	81,434,524	167,505	18,133,434	27,332,602
Burlington	15,000,836	47,742,328	62,743,164	185,250	4,641,239	1,089,900	2,761,191	3,739,859
Camden	65,433,765	191,027,777	256,461,542	3,268,597	15,700,780	145,300	12,076,045	13,387,352
Cape May	20,432,169	38,265,408	58,697,577	212,034	2,124,610	55,765	461,620	2,202,446
Cumberland	14,710,929	38,063,925	52,774,854	205,845	5,419,710	729,735	2,949,103	2,841,468
Essex	382,681,292	832,750,520	1,215,431,812	13,004,079	48,725,928	22,759,000	93,450,956	57,728,547
Gloucester	14,391,465	52,413,306	66,804,771	164,394	5,166,657	811,560	3,542,440	2,256,558
Hudson	253,007,018	517,787,100	770,794,118	133,484,845	.....	.....	107,026,640	34,341,858
Hunterdon	7,070,609	24,216,323	31,286,932	206,947	2,392,388	1,540,275	1,480,340	2,675,858
Mercer	58,905,797	184,208,701	243,114,498	2,996,397	12,836,770	739,030	20,516,959	18,997,151
Middlesex	64,668,924	168,023,974	232,692,898	7,372,306	7,254,070	414,825	18,747,618	13,617,856
Monmouth	69,542,607	125,233,680	194,776,287	735,803	12,150,639	753,535	2,371,421	5,062,305
Morris	40,524,904	106,163,425	146,688,329	754,353	9,999,303	739,130	4,135,456	6,734,309
Ocean	21,299,656	37,173,060	58,472,716	194,334	4,844,350	296,775	628,860	2,512,925
Passaic	116,649,248	299,569,781	416,219,029	1,379,484	11,233,355	69,300	28,793,897	21,385,053
Salem	7,722,541	29,004,923	36,727,464	64,035	2,206,902	963,755	11,299,696	4,743,376
Somerset	19,452,576	55,831,377	75,283,953	695,874	4,020,245	656,270	3,145,470	6,500,192
Sussex	11,030,455	20,993,995	32,024,450	87,157	1,414,707	1,103,935	818,575	350,859
Union	131,128,787	399,042,212	530,170,999	4,820,117	21,750,465	123,790	31,023,286	39,577,177
Warren	8,692,889	29,952,922	38,645,811	753,976	3,043,335	1,172,848	1,729,986	3,349,757
Totals	\$1,541,910,989	\$3,693,795,857	\$5,235,706,846	\$174,562,876	\$210,508,662	\$34,498,233	\$365,552,218	\$278,943,494

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1951—(Continued)

County	Value of Tangible Personal Property Assessed	(e)—Total Value of Tangible Personal Property Assessed (a) - b - c - d	Deductions (a)—Household Furniture and Effects Under R.S. 54:4-3.16	Deductions (b)—Veterans' Exemptions	Deductions (c)—Total Deductions (a) - b	Net Valuation Taxable, Including Second-class Railroad Property	Changes Resulting from Ap- peals and Corrected Errors 1942: R.S. 54:4-53	(a)—Amounts to be Deducted 1942: R.S. 54:4-53	Changes Resulting from Ap- peals and Corrected Errors (R.S. 54:4-49, C. 79, L. 1942; R.S. 54:4-53)	(b)—Amounts to be Added	Amounts Deducted for Addi- tional Veterans' Exemp- tions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)
Atlantic	\$ 14,379,097	\$ 1,508,490	\$ 3,160,002	\$ 4,668,492	\$ 140,907,364	\$ 241,895	\$ 409,888				
Bergen	77,068,065	12,695,140	16,229,524	28,924,664	636,916,393	2,513,147	63,443				
Burlington	12,232,189	2,483,400	2,891,940	5,375,340	69,785,263	194,620	105,533				
Camden	41,309,477	6,433,310	7,620,748	14,054,058	287,005,498	3,744,299	447,131				
Cape May	4,844,140	.....	1,201,990	1,201,990	62,552,061	60,891	167,239				
Cumberland	11,940,016	1,965,225	1,885,933	3,851,158	61,069,557	34,840	147,425				
Essex	222,664,431	14,257,925	13,081,580	27,339,505	1,423,760,817	32,792,153	.....				
Gloucester	11,777,215	2,225,700	2,581,835	4,807,535	73,851,845	37,726	99,985				
Hudson	141,368,498	.....	5,842,300	5,842,300	1,039,775,161	44,281,156	493,938				
Hunterdon	8,089,461	887,000	986,475	1,873,475	27,709,865	25,590	32,810				
Mercer	53,089,910	4,812,820	3,580,476	8,393,296	290,807,509	5,343,735	.....				
Middlesex	40,034,369	2,811,940	6,332,617	9,144,557	270,955,016	421,853	733,890				
Monmouth	20,337,900	3,200,775	5,831,206	8,331,981	207,518,009	255,005	442,081				
Morris	21,608,398	3,220,600	4,582,645	7,803,245	161,247,835	274,227	305,901				
Ocean	8,282,910	1,805,605	2,247,565	4,053,170	62,896,790	128,486	171,946				
Passaic	61,481,605	5,320,825	6,045,325	11,366,150	467,713,968	651,400	679,996				
Salem	19,213,729	935,250	1,026,010	1,961,260	54,043,968	45,170	.....				
Somerset	14,322,177	902,000	2,474,435	3,376,435	86,925,569	50,255	245,135				
Sussex	3,688,076	545,000	865,030	1,410,030	34,389,653	3,350	3,625				
Union	92,474,718	8,138,200	9,814,565	17,952,765	609,513,069	480,605	1,238,467				
Warren	9,295,926	1,356,750	1,184,093	2,540,843	46,154,870	14,855	63,375				
Totals	\$889,502,607	\$74,805,955	\$99,466,295	\$174,272,249	\$6,125,500,080	\$91,595,258	\$5,856,808				
							\$1,031,288				

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1951—(Continued)

County	Amounts Deducted Under Equalization R.S. 54:3-17 to R.S. 54:3-19	Equalization Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19	Net Valuation on Which County Taxes are Apportioned	Number of Polls Assessed	Property Exempt from Taxation (a)—Public School Property	Property Exempt from Taxation (b)—Other School Property	Property Exempt from Taxation (c)—Public Property	Property Exempt from Taxation (d)—Church and Charitable Property
Atlantic	\$ 6,813,432	\$ 383,820	\$ 140,255,581	....	\$ 3,287,075	\$ 252,200	\$ 14,850,614	\$ 2,662,975
Bergen			628,305,918	....	29,483,242	5,297,010	23,600,278	10,516,164
Burlington			69,491,111	....	3,079,750	452,260	2,431,370	3,538,747
Camden			282,957,158	1,473	15,503,960	2,905,805	35,632,124	14,808,780
Cape May			62,326,518	.....	1,415,180	290,240	3,606,154	1,434,435
Cumberland			60,387,992	6,097	3,555,477	842,000	10,441,442	2,172,427
Essex			1,391,207,062	.....	69,173,500	7,882,050	144,343,260	58,303,750
Gloucester			73,725,171	3,207	3,623,225	71,050	2,687,830	1,675,635
Hudson			995,000,067	.....	48,996,892	14,399,950	192,505,371	36,165,090
Hunterdon			37,699,340	5,442	1,870,750	23,300	729,200	1,385,850
Mercer			285,517,568	.....	15,887,680	29,973,430	51,427,817	12,729,015
Middlesex	277,100	.....	270,146,154	.....	15,193,646	11,265,285	14,294,455	9,670,359
Monmouth			206,834,153	.....	8,315,620	661,000	16,401,284	6,823,180
Morris			160,667,707	2,046	6,194,025	2,181,920	3,686,230	5,896,830
Ocean			62,608,136	.....	2,654,705	583,550	3,630,923	1,092,820
Passaic			466,404,522	14,653	22,489,270	1,834,680	35,621,423	21,540,270
Salem			54,014,298	.....	1,628,500	15,000	808,136	829,670
Somerset			86,630,179	.....	3,908,050	349,500	1,709,350	2,499,300
Sussex			34,382,678	.....	1,423,620	35,200	401,960	830,000
Union			607,793,997	.....	28,365,520	2,687,300	19,228,132	19,688,674
Warren			46,071,640	8,596	2,607,225	875,900	761,010	1,931,525
Totals	\$ 6,813,432	\$ 660,920	\$ 6,022,926,790	41,514	\$ 288,656,912	\$ 82,878,630	\$ 575,797,363	\$ 216,195,496

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1951—(Continued)

County	Property Exempt from Taxation (e)—Cemeteries and Gravestones	Property Exempt from Taxation (f)—Other Exemptions not Included in Foreigning Classification	Real Classification	Property Exempt from Taxation (f)—Other Exemptions not Included in Foreigning Classification, Personal	Property Exempt from Taxation (g)—Total Amount of Exempt Property	Apportionment of Taxes (a)—County Taxes Apportioned (Exclusive of Bank Stock Taxes)	Apportionment of Taxes (b)—County Library Taxes	Apportionment of Taxes (c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget	Apportionment of Taxes (c)—Local Taxes to be Raised for District School Purposes As Required by District School Budget	Totals
Atlantic	\$ 130,455	\$ 193,950		\$	\$ 21,377,269	\$ 2,209,112.89	\$ 22,707.74	\$ 3,581,758.26	\$ 288,555.37	\$18,148,698.14
Bergen	1,477,007	13,139,570		254,850	83,758,121	5,009,103.55		18,476,560.47	439,500.39	
Burlington	264,215	22,377,650		104,100	32,248,092	1,421,270.43	21,680.00	2,375,427.05	483,003.21	
Camden	1,374,470	1,522,229		114,070	71,861,438	4,098,249.81	30,000.00	6,624,446.35	522,192.11	
Cape May	18,550	4,879,752			11,644,311	772,134.10	11,342.20	1,054,576.99	84,775.75	
Cumberland	183,450	215,375			17,410,171	775,440.03		1,168,464.58	812,199.50	
Essex	5,889,000	18,951,010			304,543,170	13,607,948.43		31,348,052.97	5,465,107.63	
Gloucester	73,725	452,875		28,300	8,612,640	731,215.16		2,379,912.77	53,207.50	
Hudson	3,200,450	20,114,000			315,381,753	17,330,758.99		18,927,766.52	4,234,639.15	
Hunterdon	92,350	2,895,731		745,469	7,741,650	349,436.14	15,554.54	1,105,690.47	39,525.11	
Mercer	676,670	3,277,834		326,790	114,299,236	3,210,981.70	20,236.97	6,574,240.79	901,913.93	
Middlesex	646,180	17,367,602		59,071,500	128,009,027	4,275,503.89		8,242,105.63	449,528.69	
Monmouth	1,459,915	13,323,971			46,984,970	3,122,602.64	41,431.17	6,330,616.25	177,659.72	
Morris	467,400	51,532,015		106,700	70,065,120	1,560,501.07	54,974.43	5,812,722.13	100,018.31	
Ocean	52,675	1,693,540		3,650	9,711,863	1,291,868.34	23,974.91	1,917,219.96	29,551.81	
Passaic	860,725	1,038,905		92,000	83,497,273	4,101,800.25		10,053,174.28	1,882,317.93	
Salem	107,615	267,900		16,500	3,673,321	601,658.69		1,542,762.94	67,383.75	
Somerset	100,600	12,044,003		804,978	21,415,781	777,409.42	24,927.67	3,360,474.94	13,610.47	
Sussex	81,050	212,150			2,983,980	613,998.12	17,191.33	1,243,741.23	7,577.71	
Union	870,560	2,126,129		30,300	72,996,615	4,764,364.57		14,619,731.42	2,046,777.20	
Warren	115,650	1,233,290		20,900	7,545,500	636,944.77	9,094.39	1,441,912.33	49,653.40	
Totals	\$18,143,312	\$189,369,481		\$61,720,107	\$1,435,761,301	\$71,262,302.99	\$293,115.35	\$148,181,385.33	\$18,148,698.14	

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1951—(Concluded)

County	Apportionment of Taxes (c)—Local Taxes to be Raised for Local Municipal Purposes (Exclusive of Bank Stock Taxes)	Apportionment of Taxes (d)—Total Tax Levy	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget (a)—Surplus Revenue Appropriated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget (b)—Miscellaneous Revenues Anticipated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget (c)—Receipts from Delin- quent Taxes and Liens	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget (d)—Total of Miscellaneous Revenues (a) - b - c	Bank Stock Taxes Due
Atlantic	\$ 6,419,605.81	\$ 12,521,740.07	\$ 1,237,885.83	\$ 4,017,280.19	\$ 728,083.79	\$ 5,983,249.81	\$ 20,329.06
Bergen	15,860,049.89	39,785,214.30	4,394,486.04	5,317,958.50	1,198,245.87	10,910,690.41	86,063.20
Burlington	893,001.65	747,414.80	747,414.80	1,712,950.67	458,699.55	2,918,315.02	19,066.24
Camden	6,118,937.26	17,393,825.53	2,058,049.59	3,450,785.14	720,596.74	6,229,431.47	36,842.79
Cape May	2,893,596.24	4,816,424.78	724,635.53	887,849.25	293,307.87	1,905,792.65	7,755.29
Cumberland	962,514.39	3,718,618.50	401,397.74	1,090,575.37	281,809.55	1,773,782.66	18,158.07
Essex	40,277,613.49	90,698,722.52	5,944,456.91	15,284,897.53	3,114,003.00	24,343,357.44	245,058.20
Gloucester	1,102,950.63	4,267,286.06	519,510.48	807,866.30	318,443.14	1,645,819.92	18,784.84
Hudson	33,086,509.83	73,579,674.49	11,589,946.39	9,485,579.54	2,490,343.51	23,565,869.44	80,498.33
Hunterdon	457,556.73	1,967,762.99	437,625.00	529,135.52	186,725.84	1,153,486.36	10,573.66
Mercer	5,976,312.14	16,683,685.53	919,176.61	3,692,197.75	766,261.59	5,377,635.95	47,018.30
Middlesex	6,146,500.00	19,113,638.21	2,488,832.73	4,638,891.38	1,008,238.65	8,105,982.76	41,650.23
Monmouth	5,560,223.34	15,232,533.12	2,180,916.32	3,251,383.80	1,225,351.25	6,607,651.37	41,848.63
Morris	3,334,336.90	10,862,582.84	1,325,913.23	1,849,882.38	595,600.00	3,771,395.61	28,683.67
Ocean	1,889,994.37	5,152,609.39	660,794.91	1,010,319.43	410,760.00	2,081,874.34	14,224.68
Passaic	9,261,619.70	25,298,912.16	2,307,583.63	3,925,497.92	1,110,500.00	7,343,581.55	112,655.11
Salem	573,663.44	2,735,488.82	430,223.41	610,234.50	138,500.00	1,179,007.91	11,941.31
Somerset	1,732,443.33	5,908,865.83	662,427.69	963,671.27	238,456.12	1,884,555.08	18,390.58
Sussex	667,767.17	2,530,275.56	273,417.79	715,103.14	219,300.00	1,207,818.93	8,931.63
Union	12,894,754.58	34,325,637.77	3,332,559.19	4,087,117.37	1,117,669.58	8,587,346.14	63,723.43
Warren	838,454.38	2,976,059.27	244,800.00	455,967.11	232,400.00	933,167.11	16,333.22
Totals	\$156,948,405.27	\$894,833,880.08	\$42,852,051.82	\$67,804,444.06	\$16,853,316.05	\$127,509,811.93	\$947,430.47

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