

STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

1 9 6 2



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DEPARTMENT OF THE TREASURY **DIVISION OF TAXATION**

JOHN A. KERVICK, *State Treasurer*

WILLIAM KINGSLEY, *Acting Director*

Bureaus:

Beverage Tax Bureau—Paul C. Felgar, State Supervisor.

Cigarette Tax Bureau—Amos Tilton, State Supervisor.

Corporation Tax Bureau—Joseph P. McDonough, State Supervisor.

Emergency Transportation Tax Bureau—Robert Costigan, Acting State Supervisor.

Engineering and Railroad Tax Bureau—C. E. Barnes, State Supervisor.

Local Property Tax Bureau—Alan F. Hart, State Supervisor.

Motor Fuels Tax Bureau—Armand J. Salmon, Jr., State Supervisor.

Outdoor Advertising Tax Bureau—Anthony De Luca, State Supervisor.

Public Utility Tax Bureau—Philip F. Donnelly, State Supervisor.

Transfer Inheritance Tax Bureau—Chas. A. Steele, State Supervisor.

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LETTER OF TRANSMITTAL

Trenton, July 1, 1962.

*To the Hon. Richard J. Hughes, 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, there is respectfully submitted herewith the Annual Report of the Division of Taxation in the Department of the Treasury, covering the activities of the ten Bureaus of the Division and the Office of the Director during the State fiscal year ending June 30, 1962, and setting forth the County and State Abstracts of Ratables and the Table of Equalized Valuations for the calendar year 1962.

Principal activities of the Division during the current year are summarized in a statement accompanying this letter of transmittal. The following observations deserve special attention:

First—Chapter 51, Laws of 1960 is in the same position it was in when the last Annual Report of the Division of Taxation was submitted. Chapter 20, Laws of 1962, postponed the effective date for the second time, from 1963 to 1964, but did not repeal Chapter 51, itself. As the law now stands, the first taxpayer returns must be filed on or before May 1, 1963 to reflect book values of tangible business personalty as of the listing date of January 1, 1963. Again, the Division of Taxation has no alternative but to prepare for this first filing date. In recognition of indications that some legislative changes are likely, the Division can only offer its complete cooperation and express its renewed hope that any changes which are made can be accomplished far enough in advance of the filing date to permit their administrative implementation in an orderly manner.

Second—The Division of Taxation is compelled to reemphasize the observations made in its last Annual Report that any reduced reliance upon local property taxes will require replacement or

supplemental revenues from other tax sources. Piecemeal exemption from the local property tax may be effective to protect selected taxpayers from burdensome property taxes, but it also serves to aggravate the burden for those properties which remain subject to the tax. So long as New Jersey elects to continue its heavy dependence upon local property taxes for defraying the cost of counties, municipalities and local school districts, it must be conscious of the necessity to preserve as broad a local property tax base as possible.

Third—Each of the 10 Bureaus of the Division of Taxation is housed in a different location. These dispersed housing conditions are an obstacle to unification of various Bureau functions. Plans are presently under way to achieve more centralized housing by the end of 1963.

Fourth—Electronic Data Processing is assuming increasing importance in modern tax administration. A study of the EDP requirements of the Department of the Treasury is presently in progress under the direction of the State Treasurer. For the Division of Taxation, it is necessary to anticipate, as far as practicable, future expansion needs which may arise from new tax legislation. It is also essential that any new EDP system developments be designed so as to be compatible with the system employed by the Federal Internal Revenue Service. Cooperative relations in tax administration are expanding rapidly and it is important to facilitate, as far as practicable, the Federal-State interchange of tax information.

Respectfully submitted,

WILLIAM KINGSLEY,
Acting Director, Division of Taxation.

SUMMARY OF ACTIVITIES

Six Kinds of Activity

Responsibilities and activities of the Division of Taxation under various statutory provisions fall into six broad categories as follows:

Tax Collections—Administration of all taxes collected by the State for State and local purposes except boxing and wrestling, pari-mutuel racing taxes and motor vehicle licenses and fees.

Tax Apportionments—Assessment and apportionment of taxes upon public utilities and domestic insurance companies for local collection.

Equalization Table—Preparation and promulgation of annual Table of Equalized Valuations in each of the 568 local taxing districts, as a basis for apportioning State financial aid to local school districts.

Services to Local Taxing Districts—Supervision of local property tax assessment standards and procedures and administrative services to local taxing districts and County Boards of Taxation, examination and approval of local tax maps, compilation and reporting of statistical data, etc.

Tax Study and Development—The Division is engaged in continuous study and preparation of materials relating to its own operation and to tax matters under consideration by the Legislature. This includes the development of new or revised procedures to meet the requirements of legislative changes as they are made.

Police Functions—Administration of fair trade practice requirements under “unfair cigarette sales act” and “an act to regulate the sale of motor fuels.” The Division is also responsible for enforcement of standards under which permits are granted for outdoor advertising displays.

1. *Tax Collections*

The Division of Taxation was responsible for the collection of 76.6% of all major tax revenues collected by the State for the fiscal year ended June 30, 1962. Collections by the Division, after all refunds, totaled \$336,325,717. This was an increase of \$43,593,092 (14.9%) in net collections over the collections during the fiscal year ended June 30, 1961 and \$58,775,035 (21.2%) over collections during the fiscal year ended June 30, 1960 (See Table 1).

Major factors responsible for the increased revenues over the two previous years were the tax rate increases in the cigarette and motor fuels taxes. Although the rate increases were enacted prior to June 30, 1961, the fiscal year ended June 30, 1962 marked the first full twelve months period during which the increases were effective. Cigarette taxes and motor fuels taxes together provided \$34,801,895 (79.8%) of the \$43,593,092 increased net collections by the Division between 1961 and 1962.

Although transfer and inheritance tax rates were increased by amendment to the law, effective March 29, 1962, the revenue effect of this increase will not be reflected until the fiscal year ended June 30, 1963. Complete exemption of charitable transfers by a second amendment to the law, effective July 1, 1963, will probably offset, to a degree, the potential revenue increases resulting from increased tax rates. Net transfer inheritance tax collections decreased \$1,256,126 between 1961 and 1962. This is a fluctuating tax and is often influenced substantially by a few estates.

Aside from the decreases in transfer and inheritance taxes, the only other tax collected by the Division which decreased between 1961 and 1962 was the railroad tax, which decreased \$372,159. This included a decrease of \$111,143 collected for State use and a decrease of \$261,016 in Class II property taxes for municipalities.

The newest of the bureaus operating within the Division, the Emergency Transportation Tax Bureau, was activated immediately after passage of the Emergency Transportation Tax Act, Chapter 32, Laws of 1961 (approved May 29, 1961), which imposed a tax upon the net income derived by New Jersey residents from sources in New York and upon the net income derived by New York residents from New Jersey sources.

Following enactment of the Emergency Transportation Tax Act, changes in the New York income tax law reduced the revenue potential of this tax. Revenues for the fiscal year 1961-62 were \$6,485,068.

Table 2 shows costs incurred in 1962 by seven Bureaus and the percent which those costs represent of taxes collected. Within an average of 0.98% these tax collections costs range from 0.4% for motor fuels to 3.5% for inheritance taxes. Any tabulation of costs incurred by the Division of Taxation for the collection of taxes must be qualified by recognition that each of the Bureaus within the Division performs some functions not directly related to tax collection. The Local Property Tax Bureau and the Public Utility Tax Bureau are service agencies collecting no taxes at all, and the Outdoor Advertising Tax Bureau administers a regulatory law not primarily intended for revenue purposes.

Principal features of each of the taxes administered by the Division are described in this Report under the heading of the appropriate Bureau. Also included within the supplementary materials are selected statistical data showing historical trends in tax collections and other information relative to State and local taxation in New Jersey.

TABLE 1
MAJOR STATE TAX COLLECTIONS—1961-1962

Collected by Division of Taxation	Collections During Fiscal Years Ended June 30			Increase or Decrease				Per Cent of Total Collections		
	1962	1961	1960	1962 over 1961		1961 over 1960		1962	1961	1960
				Amount	Per Cent	Amount	Per Cent			
Beverage Taxes (a)	\$23,052,103	\$22,046,513	\$21,430,896	\$1,005,590	4.6%	\$515,617	2.9%	5.3%	5.6%	5.8%
Cigarette Tax and Licenses	59,733,182	47,297,977	41,036,144	12,435,205	26.3	6,261,833	15.3	13.6	12.1	11.0
Corporation Business Tax	(63,285,509)	(61,458,668)	(60,381,845)	(1,826,841)	3.0	(1,076,823)	1.8	(14.4)	(15.7)	(16.2)
Net Worth (b)	37,043,957	34,727,502	32,691,038	2,316,455	6.7	2,035,464	6.2	8.4	8.9	8.8
Net Income	26,241,552	26,731,166	27,690,807	-489,614	-1.8	-959,641	-3.5	6.0	6.8	7.4
Emergency Transportation Tax	6,485,068							1.5		
Inheritance-Estate Taxes (c)	23,314,002	24,570,128	20,572,536	-1,256,126	-5.1	3,997,592	19.4	5.3	6.3	5.5
Insurance Taxes	19,915,353	18,816,135	17,530,504	1,099,218	5.8	1,285,631	7.3	4.5	4.8	4.7
Motor Fuels Taxes (d)	122,566,450	100,199,760	98,530,734	22,366,690	22.3	1,669,026	1.7	27.9	25.5	26.4
Outdoor Advertising	144,401	141,636	136,853	2,765	2.0	4,783	3.6	*	*	*
Railroad Taxes: State Use (e)	2,523,631	2,634,774	3,009,079	-111,143	-4.2	-374,305	-12.4	0.6	0.7	0.8
Local Use (f)	15,306,018	15,567,034	14,922,091	-261,016	-1.7	644,943	4.3	3.5	3.9	4.0
(Total)	(17,829,649)	(18,201,808)	(17,931,170)	(-372,159)	(-2.0)	(270,638)	(1.5)	(4.1)	(4.6)	(4.8)
Total Collected by Division	\$336,325,717	\$292,732,625	\$277,550,682	\$43,593,092	14.9%	\$15,181,943	5.5%	76.6%	74.6%	74.4%
Collected Outside Division of Taxation										
Boxing-Wrestling Taxes	\$29,936	\$38,908	\$44,386	-\$8,972	-23.1%	-\$5,478	-11.4%	*	*	*
Motor Vehicle Fees, etc.	76,509,236	74,240,268	70,416,426	2,268,968	3.1	3,823,842	5.4	17.4%	18.9%	18.9%
Pari-Mutuel Taxes	26,037,801	25,334,469	25,068,679	703,332	2.8	265,790	1.1	6.0	6.5	6.7
Total Collected Outside Division	\$102,576,973	\$99,613,645	\$95,529,491	\$2,963,328	3.0%	\$4,084,154	4.3%	23.4%	25.4%	25.6%
Total Major State Tax Collections	\$438,902,690	\$392,346,270	\$373,080,173	\$46,556,420	11.9%	\$19,266,097	5.2%	100%	100%	100%

TABLE 1—Continued
DISTRIBUTION OF MAJOR STATE TAX COLLECTIONS

	Distribution of Collections			Increase or Decrease				Per Cent of Total Distributed		
				1962 over 1961		1961 over 1960				
	1962	1961	1960	Amount	Per Cent	Amount	Per Cent	1962	1961	1960
State Use	\$422,137,635	\$374,264,988	\$355,696,045	\$47,872,647	12.8%	\$18,568,943	5.2%	96.2%	95.4%	95.4%
Local Use (g)	16,176,691	17,257,866	16,546,473	-1,081,175	-6.3	711,393	4.3	3.7	4.4	4.4
Dedicated (h)	588,364	823,416	837,655	-235,052	-28.5	-14,239	-1.8	0.1	0.2	0.2

* Less than 0.1%.

(a) Net after refunds:

Gross Receipts: 1960 \$ 21,413,052; 1961 \$ 22,048,917; 1962 \$ 23,052,704
 Refunds: 1960 \$ 156; 1961 \$ 2,404; 1962 \$ 601

(b) Includes Financial Business Tax Collections distributed equally to the taxing district and the county in which place of business is located.

1960 \$ 701,817; 1961 \$ 824,117; 1962 \$ 870,673
 Includes Interest and Penalties 1961 \$ 474,435; 1962 \$ 434,130
 Tax Certificates and Miscellaneous 1961 \$ 27,932; 1962 \$ 33,239

(c) Net after refunds:

Gross Receipts: 1960 \$ 21,588,967; 1961 \$ 25,590,135; 1962 \$ 24,559,602
 Refunds: 1960 \$ 986,431; 1961 \$ 1,020,007; 1962 \$ 1,245,600

(d) Net after refunds:

Gross Receipts: 1960 \$103,790,292; 1961 \$105,119,401; 1962 \$128,794,066
 Refunds: 1960 \$ 5,259,558; 1961 \$ 4,919,641; 1962 \$ 6,227,616

(e) Includes Class I and Class II railroad property and railroad Franchise Tax.

(f) Class II railroad property tax.

(g) Includes Financial Business Tax, Class II Railroad Property Tax and Inheritance Tax for County Use.

(h) Includes allocation to N. J. Firemen's Association; N. J. Firemen's Home, and State Police Retirement Fund.

TABLE 2
DIVISION OF TAXATION
COSTS OF COLLECTION
Fiscal Years Ended June 30
1960-1962

Tax Source	Cost of Collection						Total Number of Personnel		
	1962		1961		1960		1962	1961	1960
	Amount	Percent of Revenue	Amount	Percent of Revenue	Amount	Percent of Revenue			
Beverage	\$499,751	2.2%	\$481,787	2.2%	\$470,007	2.2%	81	85	82
Cigarette	324,485	0.5	287,686	0.8	283,322	0.7	51	49	48
Corporation and Insurance	842,486	1.3	782,865	1.0	687,370	0.9	167	164	152
Emergency Transportation	177,017	2.7					31		
Inheritance	817,221	3.5	777,241	3.2	811,689	3.9	129	122	120
Motor Fuels	516,318	0.4	504,449	0.5	519,401	0.5	83	83	83
Railroad	122,236	0.7	113,600	0.6	110,391	0.6	19	18	18
Totals	\$3,299,514	0.98%	\$2,947,628	1.01%	\$2,882,180	1.04%	561	521	503

Non-Revenue Bureaus			
Local Property Tax Bureau	76	77	65
Outdoor Advertising Tax Bureau	12	12	12
Public Utility Tax Bureau	7	6	6
Totals	656	616	586

2. Tax Apportionments

In addition to collecting tax revenues for State and local use, the Division of Taxation was also responsible for assessing and certifying \$89,977,462 of public utility and insurance taxes to municipalities for local collection during the fiscal year 1961-1962. Chapters 92 and 93, Laws of 1961 (approved July 18, 1961) transferred the taxation of water companies from Chapter 4, Laws of 1940 to Chapter 5, Laws of 1940, thus making such corporations subject to the gross receipts tax as well as the public utility franchise tax and exempting them from local taxation upon their personal property. These taxes are for the sole use of local governments and are not available for State purposes. Utility gross receipts taxes assessed against 133 water companies for the first time in 1962 totaled \$2,574,279. As indicated below, all taxes apportioned increased \$9,230,594 (11.4%) between 1961 and 1962 as compared to \$5,285,881 (7.0%) between 1960 and 1961.

	1960	1961	1962	Increase 1961-62
Public Utility Taxes (other than railroad) : Payable directly to the several taxing districts of the State (less State administration expenses—1960, \$38,012; 1961, \$45,284; 1962, \$45,764)	\$71,544,222	\$76,682,814	\$85,871,969	\$9,189,154
Domestic Insurance Taxes:				
Payable directly to taxing districts—87½%	3,427,169	3,556,046	3,592,046	36,260
Payable directly to counties 12½%	489,596	508,007	513,187	5,180
Total Insurance	\$3,916,765	\$4,064,053	\$4,105,493	\$41,440
Total Taxes Apportioned	\$75,460,987	\$80,746,868	\$89,977,462	\$9,230,594

3. Equalization Tables

Each year on October first, the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 568 local taxing districts. These tables are certified to the State Commissioner of Education pursuant to the requirements of Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1) as a basis for determining the local share of foundation school program cost and thus the amount of State aid to local school districts.

Average assessment ratios are determined from real estate sales during a two-year period. The Table of Equalized Valuations promulgated on October 1, 1961 was derived from an examination of 171,307 real estate sales recorded between July 1, 1959 and June 30, 1960 and 159,260 sales recorded between July 1, 1960 and June 30, 1961. On the basis of these samples all taxable real estate, assessed at \$9,101,995,317 was estimated to have a true value totaling \$30,324,323,495. In addition to the estimated full value of real estate the equalization table contains the assessed value of Class II Railroad Property and the assessed value of taxable personal property. With these additions the equalized valuation was reported at \$31,820,805,726.

The average ratio of assessed value to true value of all real estate in 1961 was shown to be 30.02%. Like all averages, this state-wide average real estate assessment ratio was the composite of various ratios within the 568 local taxing districts ranging from a low of 7.97% in Woodland Township (Burlington County) to a high of 110.95% in Wildwood City (Cape May County).

The assessment ratio data, and activities associated with their preparation, are the windows through which the State looks at its local tax assessment results. There are 1,937,095 parcels of real property in the State. These properties are assessed by 936 local assessors in 568 local taxing districts. As a precaution against misuse or misinterpretation of sales data derived from reported transactions, the Local Property Tax Bureau rigorously screens all sales reported to it. During the fiscal year ended June 30, 1961, it screened and evaluated 159,260 sales. It also conducted investigations which included 69,579 questionnaires mailed to interested parties involved in the transactions and 23,265 field investigations by members of the Bureau's field staff. Procedures have been established for excluding inappropriate transactions from the average ratio.

The gathering of data relative to sales transactions is a continuous process accomplished by the Local Property Tax Bureau with the cooperation of the county boards of taxation and municipal assessors. The information is forwarded to the Bureau where it is transferred to punched cards for purposes of mechanical compilation and tabulation. Although not required by law, monthly lists of sales are forwarded to assessors in each of the 568 taxing districts, to the 21 county Boards

of Taxation and to members of the Local Property Tax Bureau field staff. In addition to affording all interested parties an opportunity to carry on their own screening and evaluation process, this procedure opens valuable lines of communication between the Bureau and local tax officials.

The 1961 Table of Equalized Valuations was used by the State Department of Education as a basis for apportioning State aid for local schools for the school year 1962-63. Distribution of a major portion of \$105,500,000 of State aid to local schools during the fiscal year 1962-63 is related directly or indirectly to the equalized valuations in the 1961 Table. In addition to the use of the equalization table in the apportionment of State aid to local schools, equalized valuations are the basis for apportioning more than \$173,611,000 of county taxes among local taxing districts. Equalized valuations are also used as a basis for apportioning the tax cost of a large number of regional school districts among their component taxing districts. The apportioned costs of county governments and of regional school districts are defrayed almost wholly out of local property tax revenues. All of these things together indicate the importance of the equalized valuations in the property tax life of the State.

Legislation adopted in 1960 (Chapter 51, Laws of 1960) established a "common level" basis for assessing tangible personal property used in business and specifically identified "common level" as real estate assessment percentages derived from the data compiled by the Division of Taxation in the preparation of its Equalization Table. This legislative recognition of the sales ratio studies conducted by the Division, was supplemented by judicial acceptance in the *Kents* case (34 N. J. 21-1960) of sales-assessment ratios as a basis for providing taxpayer relief from higher than average assessments. The court held that the average ratio determined by the Division of Taxation is appropriate evidence of the common level to which reductions should be granted, absent other proofs suggesting that the average ratio should be modified. More recently, in *Siegal v. City of Newark*, 38 N. J. 57 (1962), the Supreme Court reaffirmed its holding in the *Kents* case.

4. *Services to Local Taxing Districts*

The importance of the Tax Division's functions in supervising and coordinating local property tax procedures can be best understood in

terms of the importance of the local property tax itself. The New Jersey tax structure is sometimes described as the most local of all State and local tax structures. Recent studies by the United States Bureau of Census show that in 1960, the State portion of the State and local total tax revenue in New Jersey was 29.9%. This was substantially lower than the 37.1% in the second lowest State (Nebraska) and the 50.0% average for all states. New Jersey raised 64.0% of its general revenue for 1960 from local sources as compared to 54.0% in the next highest State (Illinois) and the United States average of 45.5%. Since property taxes comprise more than 90% of all local tax revenues, this heavy dependence upon local revenue inevitably means heavy dependence upon local property taxes.

Activities of the Local Property Tax Bureau include direct assistance to local assessors and to county boards of taxation with a view to equitable, uniform and efficient administration of the local property tax. Its 31 field representatives are available for advice and assistance to local assessors in such varied fields as revaluation, tax map preparation and maintenance, tax forms and their use, property appraisals and methods for assessing unusual or complex properties. Special assistance is extended to new assessors to acquaint them with their job responsibilities and methods of procedure.

Cooperation with and assistance rendered to local assessors and county boards of taxation in implementing recent tax legislation have highlighted a major part of the Bureau's continuing services. During the past two years, it has twice been necessary to prepare to implement Chapter 51, Laws of 1960. This preparation involved the establishing of new assessing methods and standards, new tax returns and new tax rolls. The special treatment provided in Chapter 51 for household personality was another feature which required attention. Municipalities were permitted to use their own discretion in deciding whether or not to exempt household personal property and it was, therefore, necessary to develop new forms and procedures. The implementation of legislation providing "senior citizen" property tax exemption (Chapter 9, Laws of 1961) involved similar activities.

The Real Property Appraisal Manual for New Jersey Assessors, originally provided assessors in 1956, is in the process of being revised to include data on modern-type structures, new building techniques

and new building materials. Copies of the *Assessors Law Manual*, revised in 1960 to reflect legislative changes and court decisions, were distributed to all assessors. Ten issues of a *Local Property Tax Bureau News* are published and distributed annually to approximately 2,500 assessors, municipal officials and other interested parties. An *Assessors Daily Work Calendar* is provided to show important statutory dates and places of meetings of interest to the assessor. Close liaison is maintained with each of the 21 county boards of taxation for the exchange of information and technical assistance.

Since 1954 the Local Property Tax Bureau has co-sponsored with Rutgers University, annual in-service training courses for assessors. Special instructions for assessors and other local tax officials are provided whenever any new legislative or judicial development makes new standards or procedures necessary.

The Bureau of Government Research of Rutgers University is also cooperating with the Local Property Tax Bureau in preparing a *Handbook for New Jersey Assessors*. An advance draft copy was used at the 9th Annual Conference for Assessing Officers in June. A special Advisory Committee has assisted in its preparation.

Equalization tables prepared by the Division also supply an important by-product of statistical information. These data are made available to local governments as an aid to administration of the local property tax and to county boards of taxation for use in apportioning county costs among local taxing districts.

The Railroad and Engineering Tax Bureau provides information to local taxing districts relative to the preparation of suitable tax maps. It examines all local tax maps and suggests revisions when they seem appropriate. Completed tax maps are approved by the Bureau and a file of all approved maps is maintained.

In addition to its responsibility to assess and apportion utility taxes and domestic insurance taxes for local collection, the Division of Taxation assesses and collects for local governments all property taxes upon Class II Railroad Property as well as taxes upon financial businesses for local use.

5. *Tax Study and Development*

A. *In General*

During the fiscal year ended June 30, 1962 the Commission on State Tax Policy, on request of the Governor, began a review of all tax requirements and tax measures for the purpose of submitting recommendations. The Governor also supplemented the Commission with an advisory group of 11 members specially designated for the purpose of assisting in the study. The Division of Taxation has extended full cooperation to the Commission.

A legislative session as much concerned with tax matters as was the 1962 session generates a large number of miscellaneous tax inquiries to the Division of Taxation. Such inquiries require extensive activity in the areas of tax revenue estimating, legislative drafting, examination of tax laws and practices applied in other states as well as analysis of various suggestions and consultations concerning them. The fact that only a small part of this activity is associated with legislative measures finally adopted, or even introduced, subtracts nothing from the time and effort consumed by it or the importance of the tax study which it represents.

B. *Chapter 32, Laws of 1961 (Emergency Transportation Tax)*

Chapter 32, Laws of 1961 was modeled principally upon the New York Personal Income Tax Law. Chapter 129, Laws of 1961 (approved December 22, 1961) amended many sections of Chapter 32, Laws of 1961 to conform the Act more closely to the new New York Law. In January, 1962, New York repealed its non-resident credit provision. In order to prevent its residents from being subjected to double taxation, New Jersey again amended its law to allow New Jersey taxpayers to credit income taxes imposed by New York against their liability under the New Jersey Emergency Transportation Act (Chapter 70, Laws of 1962—approved June 5, 1962). The Division of Taxation has established a limited electronic data processing operation and is proceeding to develop administrative effectiveness under a difficult and uncertain tax law.

C. *Chapter 51, Laws of 1960 (Local Property Tax Revision)*

The Annual Report of the Division of Taxation for the Year 1961 indicated the extensive preparation made in anticipation of the implementation of Chapter 51, Laws of 1960. Had Chapter 51 been effectuated during the tax year 1962, this Report for 1962 would undoubtedly be concerned with evaluating its over-all application. The effective date of this legislation was, however, postponed until 1963 by Chapter 17, Laws of 1961 (approved May 4, 1961) and further postponed until 1964 by Chapter 20, Laws of 1962 (approved April 3, 1962). As a consequence, it is only possible at this time to reiterate, briefly, the significant events which occurred during the tax year 1961 and to bring this chain of events up to date.

An Advisory Commission on the Local Personal Property Tax was created, pursuant to JR-8, Laws of 1961, for the purpose of reviewing the personal property tax forms, instructions and regulations developed by the Division of Taxation to implement Chapter 51, Laws of 1960. In its *First Report*, submitted to the State Treasurer on December 28, 1961, the Commission approved the forms prepared by the Division and stated that "little can be done to further simplify reporting requirements without amending the law itself." The Commission reserved for a later report any recommendations to amend Chapter 51 or other recommendations regarding personal property taxation in general.

In its *Second Report* on July 9, 1962, the Advisory Commission noted that in the interval since its First Report, the New Jersey Commission on State Tax Policy had been given the responsibility of conducting a comprehensive review of the entire tax structure and of formulating recommendations. The Advisory Commission decided to integrate its study with that of the Commission on State Tax Policy. For this purpose, the expiration date of the Advisory Commission was extended by the Legislature beyond the original date of June 30, 1962 to June 30, 1963 (Chapter JR-10, approved June 1, 1962).

Legislative postponements of Chapter 51 have provided time during which the courts have determined the validity of the Act prior to its implementation. On May 9, 1961 the Superior Court held all provisions of the Act constitutional except the two relating to farm personal property and farm real estate (*Switz v. Kingsley*, 39 N. J. Super.

27, Law Div. 1961). The Supreme Court, on June 25, 1962 (*Switz v. Kingsley*, 37 N. J. 566, 1962), affirmed the lower court's decision in all respects except with respect to the assessment of farm machinery and farm livestock (See section on Court Decisions).

D. *Chapter 9, Laws of 1961 (\$800 exemption for homeowners over 65)*

By Formal Opinion (No. 12) dated July 5, 1961, the Attorney General ruled, in part, that in determining whether a claimant met the \$5,000 income limitation, no consideration was to be given to the income of his or her spouse, and that a person receiving the \$500 veterans exemption would not be qualified to receive the \$800 exemption as well.

Subsequently the Legislature adopted Chapter 115, Laws of 1961 (approved November 29, 1961) to provide that for the purpose of determining whether the income of a claimant for a senior citizen tax exemption exceeds \$5,000, the income of a married person shall include the income of the spouse, except during that portion of the income year the couple might be separated.

In December of 1961 the Attorney General issued Formal Opinion (No. 34) to the effect that a person who is not a United States citizen but who has domiciled in New Jersey for three years or more and is otherwise qualified under the statute is entitled to the tax exemption provided in Chapter 9, Laws of 1961.

Chapter 106, Laws of 1962 (approved July 6, 1962) established December 31 of the pretax year instead of October 1 as the critical date for determining the age of a person claiming a senior citizen exemption.

The Division of Taxation has cooperated with local tax officials in implementing this new property tax exemption and in keeping abreast of the changing requirements.

E. *Corporation Tax Analysis*

Analysis of Corporation Tax procedures and statistics begun during the fiscal year 1961 continued into the fiscal year 1962. Special studies have been conducted with a view to expediting tax audits upon a current basis. By placing all corporation tax returns upon punched cards, it has been possible to develop statistical compilations as a basis for

selective audit procedures. Considerable progress has been made in the application of electronic data processing equipment for the screening of tax returns to expedite audits upon a more current basis than has been possible in the past.

An important by-product of the corporation tax study is an accumulation of corporation tax statistics which has heretofore been unavailable in New Jersey. Based upon the income year 1960, Table 3 shows the distribution of 64,591 corporation tax returns filed in 1961, between manufacturing and non-manufacturing businesses as well as between domestic and foreign corporations and the type of corporation tax return filed. These 64,591 returns are the ones for which arithmetic calculations were checked by the electronic data processing equipment and found to be acceptable within a narrow margin of tolerance established on the basis of tax dollar effect. Table 4 shows the same information for the same corporations divided into three size groups of total tax.

In addition to the 64,591 corporation tax returns reflected in Tables 3 and 4, 7,868 were found to contain arithmetic or other discrepancies greater than permitted by established tolerances. As shown in Tables 5 and 6, these 7,868 returns reported \$17,078,000 of tax divided between \$10,488,000 of net worth tax and \$6,773,000 of net income tax. Although the number of returns in this group are approximately $\frac{1}{8}$ the number found to contain no discrepancies, the amount of tax which they represent is almost $\frac{1}{2}$ the \$37,679,000 of total tax reported by the 64,591 corporations for which no arithmetic discrepancies were found. The fact that this smaller number of returns represents so large a portion of the total tax suggests that the evolving procedures will make it possible to select for audit those returns for which the audit procedure can be most effective.

The \$54,757,000 of tax reported in Tables 3 through 6 represents 93.4% of all corporation tax revenues collected prior to December 31, 1961 for the tax year 1960. Although this represents a substantial coverage, it falls short of complete tabulation of all returns for several reasons. One principal reason is the necessity to grant extensions for some taxpayers unable to file their tax returns at the appropriate time but who file tentative returns. Although all returns are processed as they are received, it is never possible to hold all tabulations open until the last late return has been filed.

TABLE 3
 NEW JERSEY CORPORATION TAX—1961
 BY TYPE OF CORPORATION AND TYPE OF TAX
 (Amounts in Thousands of Dollars)

65,491 Returns Found to Contain No Discrepancies.

Type of Tax Return	Manufacturing				Non-Manufacturing				All Corporations			
	Number Corporations	Net Inc. me Tax	Net Worth Tax	Total Tax	Number Corporations	Net Income Tax	Net Worth Tax	Total Tax	Number Corporations	Net Income Tax	Net Worth Tax	Total Tax
SHORT FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	4,858	\$213	\$279	\$493	29,450	\$880	\$1,501	\$2,382	34,308	\$1,093	\$1,781	\$2,874
Foreign	233	10	17	27	615	17	40	57	848	28	57	84
<i>Total</i>	5,091	\$224	\$296	\$520	30,065	\$897	\$1,542	\$2,439	35,156	\$1,121	\$1,838	\$2,959
<i>Allocating</i>												
Domestic	67	\$(a)	\$2	\$2	420	\$3	\$14	\$17	487	\$3	\$16	\$19
Foreign	17	1	1	2	120	3	7	10	137	3	9	12
<i>Total</i>	84	\$1	\$3	\$4	540	\$5	\$21	\$27	624	\$6	\$24	\$31
TOTAL SHORT FORMS	5,175	\$225	\$299	\$524	30,605	\$902	\$1,563	\$2,466	35,780	\$1,127	\$1,862	\$2,989
LONG FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	4,507	\$2,452	\$2,098	\$4,550	19,584	\$3,155	\$4,341	\$7,496	24,091	\$5,606	\$6,439	\$12,046
Foreign	449	598	441	1,039	548	331	367	699	997	930	808	1,738
<i>Total</i>	4,956	\$3,050	\$2,539	\$5,589	20,132	\$3,486	\$4,709	\$8,195	25,088	\$6,536	\$7,348	\$13,784

<i>Allocating</i>												
Domestic	402	\$1,390	\$2,111	\$3,501	524	\$252	\$1,170	\$1,422	926	\$1,641	\$3,281	\$4,923
Foreign	1,099	7,310	5,001	12,311	1,613	1,591	1,663	3,254	2,712	8,901	6,664	15,565
<i>Total</i>	1,501	\$8,699	\$7,113	\$15,812	2,137	\$1,843	\$2,832	\$4,675	3,638	\$10,542	\$9,945	\$20,488
TOTAL LONG FORMS	6,457	\$11,749	\$9,652	\$21,402	22,269	\$5,329	\$7,541	\$12,870	28,726	\$17,078	\$17,193	\$34,272
INVESTMENT COMPANIES												
Investment Companies .....	.....	.....	.....	.....	71	\$12	\$58	\$73	71	\$12	\$58	\$73
Regulated Investment Co. ...	.....	.....	.....	.....	14	30	316	345	14	30	316	345
<i>Total Investment Companies</i> .....	.....	.....	.....	.....	85	\$41	\$373	\$418	85	\$41	\$373	\$418
TOTAL ALL CORPORATIONS	11,632	\$11,974	\$9,951	\$21,925	52,959	\$6,273	\$9,477	\$15,754	64,591	\$18,246	\$19,428	\$37,679

NOTE: Difference in total due to rounding.
(a) Under \$500.

TABLE 4
 NEW JERSEY CORPORATION TAX—1961
 BY TYPE OF CORPORATION AND TYPE OF TAX
 (Amounts in Thousands of Dollars)
 65,491 Returns Found to Contain No Discrepancies.

Type of Tax Return	Total Tax Under \$99				Total Tax \$100 - \$999				Total Tax \$1,000 and Over			
	Number Corporations	Net Income Tax	Net Worth Tax	Total Tax	Number Corporations	Net Income Tax	Net Worth Tax	Total Tax	Number Corporations	Net Income Tax	Net Worth Tax	Total Tax
SHORT FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	27,243	\$136	\$938	\$1,074	7,024	\$902	\$836	\$1,739	41	\$54	\$7	\$61
Foreign	649	2	34	36	198	25	23	47	1	1	(a)	1
<i>Total</i>	27,892	\$138	\$972	\$1,110	7,222	\$927	\$859	\$1,786	42	\$56	\$7	\$62
<i>Allocating</i>												
Domestic	467	\$1	\$13	\$13	20	\$2	\$3	\$5	....	....	....	....
Foreign	117	(a)	6	7	19	2	3	4	1	1	(a)	1
<i>Total</i>	584	\$1	\$19	\$20	39	\$4	\$5	\$10	1	\$1	\$(a)	\$1
TOTAL SHORT FORMS	28,476	\$139	\$991	\$1,130	7,261	\$931	\$864	\$1,796	43	\$56	\$7	\$63
LONG FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	9,480	\$75	\$395	\$470	12,244	\$1,791	\$2,676	\$4,467	2,367	\$3,741	\$3,368	\$7,109
Foreign	205	1	12	13	506	85	137	222	286	844	659	1,503
<i>Total</i>	9,685	\$75	\$407	\$483	12,750	\$1,876	\$2,812	\$4,689	2,653	\$4,585	\$4,027	\$8,612

<i>Allocating</i>												
Domestic	366	\$1	\$14	\$15	306	\$21	\$93	\$114	254	\$1,619	\$3,174	\$4,793
Foreign	1,034	6	54	60	933	129	234	363	745	8,765	6,377	15,142
<i>Total</i>	1,400	\$7	\$68	\$75	1,239	\$151	\$327	\$477	999	\$10,385	\$9,550	\$19,935
TOTAL LONG FORMS	11,085	\$82	\$476	\$558	13,989	\$2,027	\$3,140	\$5,167	3,652	\$14,969	\$13,578	\$28,547
INVESTMENT COMPANIES												
Investment Companies .....	.....	.....	.....	.....	52	\$4	\$13	\$20	19	\$8	\$45	\$53
Regulated Investment Co. ....	.....	.....	.....	.....	6	(a)	3	4	8	29	312	342
<i>Total Investment Companies</i> .....	.....	.....	.....	.....	58	\$4	\$16	\$24	27	37	\$357	\$394
TOTAL ALL CORPORATIONS	39,561	\$221	\$1,467	\$1,688	21,308	\$2,962	\$4,020	\$6,987	3,722	\$15,063	\$13,942	\$29,005

NOTE: Difference in total due to rounding.
 (a) Under \$500.

TABLE 5
 NEW JERSEY CORPORATION TAX—1961
 BY TYPE OF CORPORATION AND TYPE OF TAX
 (Amounts in Thousands of Dollars)
 7,868 Returns Found to Contain Discrepancies.

Type of Tax Return	Manufacturing				Non-Manufacturing				All Corporations			
	Number Corporations	Net Income Tax	Net Worth Tax	Total Tax	Number Corporations	Net Income Tax	Net Worth Tax	Total Tax	Number Corporations	Net Income Tax	Net Worth Tax	Total Tax
SHORT FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	264	\$13	\$17	\$27	1,940	\$48	\$96	\$140	2,204	\$61	\$112	\$167
Foreign	24	1	2	3	67	2	4	6	91	3	6	9
<i>Total</i>	288	\$14	\$18	\$30	2,007	\$50	\$99	\$146	2,295	\$64	\$118	\$176
<i>Allocating</i>												
Domestic	6	\$(a)	\$519	\$519	26	\$1	\$1	\$2	32	\$1	\$520	\$521
Foreign	15	2	3	5	37	142	346	488	52	144	350	494
<i>Total</i>	21	\$2	\$522	\$524	63	\$143	\$348	\$490	84	\$145	\$870	\$1,015
TOTAL SHORT FORMS	309	\$16	\$540	\$554	2,070	\$193	\$447	\$636	2,379	\$209	\$987	\$1,190
LONG FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	422	\$205	\$257	\$442	1,947	\$271	\$480	\$727	2,369	\$476	\$737	\$1,168
Foreign	63	295	394	690	99	73	112	185	162	368	506	875
<i>Total</i>	485	\$500	\$652	\$1,131	2,046	\$345	\$591	\$912	2,531	\$845	\$1,243	\$2,043

<i>Allocating</i>												
Domestic	307	\$2,039	\$3,562	\$5,650	680	\$300	\$680	\$980	987	\$2,389	\$4,241	\$6,630
Foreign	655	2,573	2,399	4,858	1,227	737	1,357	2,075	1,882	3,310	3,756	6,932
<i>Total</i>	962	\$4,663	\$5,961	\$10,507	1,907	\$1,037	\$2,037	\$3,055	2,869	\$5,699	\$7,998	\$13,562
TOTAL LONG FORMS	1447	\$5,163	\$6,612	\$11,639	3,953	\$1,382	\$2,628	\$3,966	5,400	\$6,544	\$9,241	\$15,605
INVESTMENT COMPANIES												
Investment Companies .....	.....	.....	.....	.....	32	\$4	\$12	\$18	32	\$4	\$12	\$18
Regulated Investment Co. ....	.....	.....	.....	.....	57	16	248	264	57	16	248	264
<i>Total Investment Companies</i> .....	.....	.....	.....	.....	89	\$20	\$260	\$283	89	\$20	\$260	\$283
TOTAL ALL CORPORATIONS	1756	\$5,179	\$7,152	\$12,193	6,112	\$1,595	\$3,336	\$4,885	7,868	\$6,773	\$10,488	\$17,078

NOTE: Difference in total due to rounding.
(a) Under \$500.

TABLE 6
 NEW JERSEY CORPORATION TAX—1961
 BY TYPE OF CORPORATION AND TYPE OF TAX
 (Amounts in Thousands of Dollars)
 7,868 Returns Found to Contain Discrepancies.

Type of Tax Return	Total Tax Under \$99			Total Tax \$100 - \$999				Total Tax \$1,000 and Over				
	Number Corporations	Net Income Tax	Net Worth Tax	Total Tax	Number Corporations	Net Income Tax	Net Worth Tax	Total Tax	Number Corporations	Net Income Tax	Net Worth Tax	Total Tax
SHORT FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	1,754	\$10	\$59	\$67	450	\$51	\$53	\$100	....	....	....	....
Foreign	71	(a)	3	4	20	3	2	5	....	....	....	....
<i>Total</i>	1,825	\$11	\$62	\$71	470	54	\$55	\$105	....	....	....	....
<i>Allocating</i>												
Domestic	22	\$(a)	\$1	\$1	8	\$1	\$1	\$2	2	....	\$518	\$518
Foreign	21	(a)	1	1	22	2	5	7	9	\$141	344	485
<i>Total</i>	43	\$(a)	\$2	\$2	30	\$3	\$6	\$9	11	\$141	\$862	\$1,003
TOTAL SHORT FORMS	1,868	\$11	\$64	\$73	500	\$57	\$61	\$114	11	\$141	\$862	\$1,003
LONG FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	951	\$8	\$40	\$46	1,177	\$161	\$306	\$426	241	\$307	\$390	\$696
Foreign	59	(a)	3	3	62	8	17	25	41	360	486	846
<i>Total</i>	1,010	\$8	\$43	\$50	1,239	\$169	\$323	\$451	282	\$668	\$876	\$1,543

<i>Allocating</i>												
Domestic	471	\$3	\$18	\$20	321	\$31	\$84	\$114	195	\$2,356	\$4,140	\$6,496
Foreign	855	6	45	50	629	90	137	227	398	3,215	3,574	6,656
<i>Total</i>	1,326	\$8	\$62	\$69	950	\$120	\$221	\$341	593	\$5,571	\$7,714	\$13,152
TOTAL LONG FORMS	2,336	\$16	\$106	\$119	2,189	\$289	\$544	\$792	875	\$6,239	\$8,590	\$14,695
INVESTMENT COMPANIES												
Investment Companies .....	....	....	....	....	27	\$1	\$6	\$9	5	\$3	\$6	\$9
Regulated Investment Co. ...	34	\$(a)	\$1	\$1	14	1	3	4	9	15	244	259
<i>Total Investment Companies</i>	34	\$(a)	\$1	\$1	41	\$2	\$9	\$13	14	\$18	\$250	\$268
TOTAL ALL CORPORATIONS	4,238	\$27	\$171	\$193	2,730	\$348	\$614	\$919	900	\$6,398	\$9,703	\$15,966

NOTE: Difference in total due to rounding.

(a) Under \$500.

F. *Other Current Tax Developments* (Remedies for Unequal Assessment)

Prior reports of the Division of Taxation have emphasized the two-way need for revaluation of Class II Railroad Property and for revaluations of taxable real estate in local taxing districts, especially the 273 districts which have had no revaluations since 1951. These two needs are not unrelated. In the *Kents* case (in re Appeals of Kents 2124 Atlantic Ave., Inc., 34 N. J. 21 (1961)), the New Jersey Supreme Court ruled that the "common level" of assessments within a taxing district, determined statistically from an averaging of assessment ratios, could be used as a basis for granting taxpayer relief on appeal from assessments at a higher ratio. This is another long step in the direction of judicial unwillingness to condone uneven assessments and an important one in the direction of making taxpayer appeal from uneven assessments easier than they have ever been before. Likewise, in *Siegal v. City of Newark* (38 N. J. 57, 1962), the Court adjudged on the same principle to the effect that the average ratio for all real property is appropriate evidence of the "common level" to which reductions should be granted, absent other proof suggesting that the average ratio should be modified.

It should also be noted that Chapter 51, Laws of 1960 contained the first legislative recognition of sales-assessment ratio studies as a tool with which to determine the "common level" of local property assessments. It provided for the annual determination of "common level" ratios within each local taxing district by the Division of Taxation as a basis for measuring the "taxable value" of personal property used in business. As mentioned earlier in this Report, Chapter 51 has yet to become effective.

6. *Police Functions*

Aside from the kind of policing commonly associated with the assessment and collection of taxes, the Division of Taxation is responsible for administering certain regulatory measures not directly related to taxation. This requires the policing of trade practices and prices charged in the sale of cigarettes and motor fuels and the enforcement of restrictions upon the display of outdoor advertising.

Minimum price requirements for cigarettes and motor fuels are policed by shopping for purchase below the established minimums. In the case of cigarette retailers, investigation is as simple as buying a package of cigarettes. Policing of cigarette sales at the wholesale level is more complicated and more suggestive of detective activities. The number of Unfair Cigarette Sales Act (Chapter 247, Laws 1942) violations requiring disciplinary action have declined from an annual average of 22 cases when the Act was first implemented to a current annual average of 6 cases.

Following a Supreme Court decision upholding the constitutionality of R. S. 56:6-2 (e) (An act to regulate the retail sale of motor fuels), the Director of Taxation issued Regulation No. RC-4 (May 11, 1961) to prohibit any retail dealer from giving away anything of value when the gift is conditioned upon the purchase of motor fuels and would tend to produce sharp price reductions, create price wars and generate price instability within the industry.

Subsequent to the issuance of this regulation, field representatives of the Motor Fuels Tax Bureau obtained evidence and prosecuted numerous price violations, i.e., sales below posted prices.

The Motor Fuels Tax Bureau also increased its activities in checking retail dealers for the use of lotteries, prizes, wheels of fortune, punch boards or other games of chance in connection with the sale of motor fuels.

No special activity occurred in the administration of the Unfair Motor Fuels Practices Act which prohibits supplying companies from discriminating in tank wagon price between different retail dealers purchasing the same grade, quantity or quality of branded motor fuels, except to meet competition. Most of the large oil companies are on "fair trade," as a result of which there was almost a total absence of unsettled price conditions in the State.

Chapter 191, Laws of 1959 (Section 11) established restrictions upon the display of Outdoor Advertising, and the Outdoor Advertising Tax Bureau is responsible for enforcing them. This involves examination of permit applications as they are submitted, checking of unauthorized displays erected contrary to law, and taking appropriate disciplinary action.

SUMMARY OF RECENT CHANGES IN THE TAX LAWS

LOCAL PROPERTY TAX

Assessment Revision Law—Chapter 51, Laws of 1960 (approved June 15, 1960) permits each county to establish an assessment percentage (ratio) for real estate and provides new assessment standards and methods for tangible personal property, effective in the tax year 1962. This effective date of Chapter 51 was postponed until 1963 by CHAPTER 17, LAWS OF 1961 (approved May 4, 1961), and again until 1964 by CHAPTER 20, LAWS OF 1962 (approved April 3, 1962). The constitutionality of Chapter 51, Laws of 1960 was upheld by the New Jersey Supreme Court in *Switz v. Kingsley*, 37 N. J. 566 (decided June 25, 1962) except with respect to the provisions of the law relating to the preferential treatment to be accorded farm real estate.

Assessor Immunity—Chapter 118, Laws of 1961 (approved November 29, 1961). Provides that a tax assessor shall not be subject to removal from office or to civil or criminal penalty for failure to assess at true value for 1962.

Chapter 63, Laws of 1962 (approved June 1, 1962). Grants assessors the same immunity for 1963.

Elderly Citizen Exemption—Chapter 115, Laws of 1961 (approved November 29, 1961). Provides that for the purpose of determining whether the income of a claimant for a senior citizen tax exemption exceeded \$5,000, the income of a married person shall include the income of the spouse, except for such portion of the income year as the two were living apart in a state of separation.

Chapter 106, Laws of 1962 (approved July 6, 1962). Establishes December 31 of the pretax year instead of October 1 of the pretax year as the critical date for determining the age of a person claiming a senior citizen exemption.

Fallout Shelter Exemption—Chapter 87, Laws of 1962 (approved June 18, 1962). Provides that the value of any blast or radiation fallout shelter, erected upon real property occupied for residential purposes by not more than two families, to the extent that it has enhanced the value of such property, shall be exempt from taxation, provided however, that such exemption shall not exceed \$1,000 of the assessed value of such property based at 100% of true value.

Historical Sites Exemption—Chapter 92, Laws of 1962 (approved June 25, 1962). Grants tax exemption with respect to historical sites owned by non-profit corporations.

Parsonage Exemption—Chapter 154, Laws of 1962 (approved August 7, 1962). Amends R. S. 54:4-3.6 by exempting from local property tax the buildings, not exceeding two, actually occupied as a parsonage by the officiating clergymen of any religious corporation of New Jersey, together with the accessory buildings located on the same premises to an amount not exceeding \$25,000.

Advisory Commission on the Local Personal Property Tax—JR 8, Laws of 1961 (approved August 11, 1961). Creates a 14 man Advisory Commission on the Local Personal Property Tax to study the Laws of New Jersey concerning the taxation by municipalities of personal property with particular reference to the taxation of personal property used in business under Chapter 51 of the Laws of 1960, as well as the rules, regulations and return forms issued in implementation of said law. The Commission was also directed to advise the State Treasurer, the Director of the Division of Taxation and all other officials charged with the administration or enforcement of said laws, rules and regulations.

JR 10, Laws of 1962 (approved June 1, 1962). Extended the life of the Commission to July 1, 1963.

PUBLIC UTILITY TAXES

Water Companies—Chapters 92 and 93, Laws of 1961 (approved July 18, 1961). Transfers the taxation of water companies from Chapter 4, Laws of 1940 to Chapter 5, Laws of 1940 thereby making such corporations subject to both the Public Utility Franchise Tax and Gross Receipts Tax Laws instead of subject only to the Public Utility Franchise Tax Law.

Chapter 91, Laws of 1961 (approved July 18, 1961). Protects a municipality against loss in local tax revenue resulting from the change under Chapters 92 and 93, Laws of 1961, by requiring water corporations to reimburse any such municipality for any differences between the taxes received under the Public Utility Gross Receipts Tax Law and the 1961 local tax on the corporation's tangible personal property.

CIGARETTE TAX

Continuation of Rate—Chapter 75, Laws of 1962 (approved June 11, 1962). Continued, after July 1, 1962, the existing Cigarette Tax rate of 7¢ per pack, 1¢ of which was scheduled to expire on that date.

TRANSFER INHERITANCE TAXES

Rate Revision—Chapter 15, Laws of 1962 (approved March 29, 1962). Revises Inheritance Tax rates applicable to estates of persons dying after 3:40 P. M., March 29, 1962 (see Inheritance Tax Section of this report for specific details pertaining to the tax rate changes).

Exempt Transfers—Chapter 61, Laws of 1962 (approved June 1, 1962). Amends R. S. 54:34-4d, effective July 1, 1963, so as to exempt from Inheritance Tax that part of the estate of any decedent which passes to, for the use of or in trust for any church, hospital, orphan asylum, public library or bible and tract society, or to, for the use of or in trust for any institution or organization organized and operating exclusively for religious, charitable, benevolent, scientific, literary or educational purposes.

Inheritance Tax Study—JR 8, Laws of 1962 (approved May 29, 1962). Creates a commission to study the State Transfer Inheritance Tax Law including existing provisions as to taxable and tax free transfers as well as rates of taxation.

EMERGENCY TRANSPORTATION TAX

Revision of Law—Chapter 129, Laws of 1961 (approved December 22, 1961). Amends the Emergency Transportation Tax Act, Chapter 32, Laws of 1961 by conforming the Act to the New York State Income Tax Law. The Act repeals the separate tax rates applicable to net capital gains and provided such gains to be taxable at the same rates applicable to all other net income. It also permits taxpayers to compute gross income from Federal adjusted gross income and makes applicable the same deductions in effect under the New York Law.

Resident Credit—Chapter 70, Laws of 1962 (approved June 5, 1962). Allows subject New Jersey taxpayers to credit income taxes imposed by New York against their liability under the New Jersey Emergency Transportation Tax Act; permits the Division of Taxation to relieve New Jersey resident taxpayers from the filing requirements under the law; eliminates estates and trusts from the classes of taxpayers subject to the act; changes the filing date from April 1 to April 15, and authorizes the Attorney General to enforce collection of the tax in the courts of other states.

COMMISSION ON STATE TAX POLICY

Commission on State Tax Policy—JR 6, Laws of 1961 (approved June 2, 1961). Directs the Commission on State Tax Policy to re-examine the means for providing increased state financial assistance for the public schools of the state.

JR 5, Laws of 1962 (approved April 3, 1962). Directs the Commission on State Tax Policy to undertake a comprehensive re-examination of the entire State and local tax structure and to report to the Governor and the Legislature before December, 1962.

SUMMARY OF RECENT COURT DECISIONS AND OPINIONS OF THE ATTORNEY GENERAL AFFECTING TAXATION

CORPORATION BUSINESS TAX

U. S. Steel Corporation v. Director, Division of Taxation (Division of Tax Appeals—October 16, 1961). (This decision appealed and certified by the Supreme Court on its own motion February 13, 1962.) The Division of Tax Appeals held that a merger document filed on December 31 is effective as of the beginning of that day. Hence, where a merger document, for merger of a subsidiary into its parent, was filed on December 31, 1952,

- A. The net worth base on which the corporation business tax of the survivor parent corporation is to be computed for the privilege year 1953 should properly reflect the assets of the surviving corporation after the merger.
- B. A subsidiary capital deduction, with respect to the merged subsidiary, is not to be allowed on the parent's return for the privilege year 1953. The deduction is available to the parent only if the subsidiary has a

taxable net worth in the subject year. Since the subsidiary went out of existence by the merger on December 31, 1952, it had no taxable net worth for the 1953 privilege year.

R. H. Macy and Co., Inc. v. Director, Division of Taxation (Division of Tax Appeals—November, 1961). Held

- A. For purposes of the subsidiary deduction under the Corporation Business Tax Act, N. J. S. A. 54:10A-9, the subsidiary's indebtedness to a parent corporation cannot be deducted in determining the net worth of a parent corporation, even though included in the net worth of the subsidiary.
- B. The Division of Taxation, under N. J. S. A. 54:4-10A-4(d), may substitute the Fifo ("first in first out") method of valuing inventories for the Lifo ("last in first out") method used by the corporation if the valuation based on the Fifo method more closely approximates the market value of the inventories. This revaluation may not exclude as an asset the corporation's Federal Income Tax Lifo Refund Claim, since this claim is not affected by the action of the Division of Taxation.
- C. The Division of Taxation, in determining the fair value of the corporation's accounts receivable under N. J. S. A. 54:10A-4(d), properly reduced a reserve for bad debts which was far in excess of the corporation's long time actual loss experience and reasonably anticipated increases in bad debts. In fixing the bad debt reserve, accounts receivable sold by the corporation without legal recourse were properly excluded by the Division of Taxation.

Wiramal Corporation v. Director, Division of Taxation, 36 N. J. 201, 175 A. 2d 631 (1961). The Supreme Court held that a corporation which owns 30% of the outstanding stock of another corporation is denied the preferential tax treatment granted investment companies under the Corporation Business Tax Act, N. J. S. A. 54:4-10A-5(d), since it fails to meet the statutory definition of "investment company" under N. J. S. A. 54:10A-4(f)(3). This definition excludes from that classification any corporation owning more than 10% of the capital stock of any other corporation, during the period covered by its report. The words "during the period covered by its report" mean that ownership of such stock had only to occur at some time during that period; it does not have to continue for the entire period. The Court also held that the Corporation Business Tax Act which provides a special basis of tax for investment companies does not violate the New Jersey Constitution or the equal protection clause of the 14th amendment to the Federal Constitution. The inclusion of a qualification requirement that an investment company may own no more than 10% of another corporation's capital stock is a valid exercise of legislative classification.

Short Line Terminal Agency, Inc. v. Director, Division of Taxation, Division of Tax Appeals (February 19, 1962). Held that a corporation acting as an agent for the sale of bus tickets for a parent corporation; under an agreement which required the receipts from such ticket sales to be deposited in a special bank account and turned over to the parent corporation

upon demand, must include such fund in its determination of net worth for purposes of the Corporation Business Tax Act (N. J. S. A. 54:10A-4(d) and (e)). These sections of the Act, requiring indebtedness owing directly or indirectly to a controlling corporation to be included in the determination of net worth by the subsidiary corporation, are applicable, since these funds constitute a debt within the meaning of the Act.

Roadway Express, Inc. v. Kingsley, 7 N. J. 136, 179 A. 2d 729 (1962). The Supreme Court held that the complaint of a Delaware common carrier engaged in interstate commerce that it is not taxable under the Corporation Business Tax Act (N. J. S. A. 54:10A-1 et seq.) was properly dismissed by the Superior Court because of the corporation's failure to exhaust its administrative remedies. The Corporation must first file a protest and request a hearing before the Director, Division of Taxation or prosecute an appeal to the Division of Tax Appeals before seeking judicial redress. The determination of the legal or constitutional issue must be preceded by the taking of evidence and the making of factual determinations by the duly designated administrative officials.

FINANCIAL BUSINESS TAX

Household Finance Corporation v. Director, Division of Taxation, 36 N. J. 353, 177 A. 2d 738 (1962), (appeal to the U. S. Supreme Court filed July 9, 1962). The New Jersey Supreme Court ruled that for purposes of the Financial Business Tax (N. J. S. A. 54:10B-1 et seq.), out-of-state "headquarters assets" of a small loan corporation engaged in multi-state business through branch offices and wholly-owned subsidiaries, and whose entire operation is unitary in character, must be included in the calculation of net worth. The Court also ruled proper the inclusion in net worth of the corporation's equity investment in its out-of-state subsidiaries. The addition to the denominator of the allocation fraction of the sums received by the taxpayer from its subsidiaries, rather than the gross receipts of the subsidiaries, is also proper, this being in accordance with the corporation's own structure.

Walnut Realty Co. v. Director, Division of Taxation, 36 N. J. 365, 177 A. 2d 745 (1962). The Supreme Court held that a company is deemed to be a mortgage financing business within the definition of "financial business" (N. J. S. A. 54:10B-2) and therefore taxable under the Financial Business Tax Law, when it pursues a definite program to keep its capital actively engaged in the mortgage market. This is evidenced by its holding a cumulative total of 25 mortgages over a six-year period, while permitting its real estate activities to remain relatively static during the same period and by substantial investments in mortgages. The fact that the company does not make a new mortgage loan in any one year does not divest it of its mortgage financing status, since it continues to operate for profit and reap the profits of its original mortgage investments. The court further held that the inclusion of mortgage investment companies as a class within the Financial Business Tax Law does not violate the equal protection clause of the 14th amendment to the Federal Constitution.

LOCAL PROPERTY TAX

Moonachie v. Port of New York Authority, etc. (Law Division) November 1, 1961. The court held that the Port of New York Authority is not exempt from taxation on airport property if the use of such property is entirely foreign to "air terminal purposes." The Authority, by erecting an industrial building on a plot of airport land and entering into a 20-year lease with a private manufacturer covering both building and land, destroyed the statutory exemption applicable to property used for "air terminal purposes" (N. J. S. A. 32:1-35.3, .4 & .5). The agreement by the Authority with the borough and county to pay amounts in lieu of taxes equal to the taxes paid by the last private owner is not a bar to the imposition of taxes on this property.

City of East Orange v. Essex County Board of Taxation, 72 N. J. Super. 179, 178A. 2d 23 (App. Div., 1962). Held that in fixing a county's equalization table, a county tax board, using ratios of assessed to true value developed by the Division of Taxation for school aid purposes by means of the sales ratio technique, did not err in using figures from certain sales of real property, the true value of which the county board in previous tax appeal proceedings had determined to be less than the prices paid in the sales transactions. In rejecting the municipality's contention that these sales should, in the equalization process, either have been eliminated or the earlier valuations substituted in determining the sales ratios for the respective categories involved, the court held that these sales could be validly included in the sales ratio study without distorting the resulting average ratios.

Walter Reade Inc. v. Township of Dennis, 36 N. J. 435, 175A. 2d 631 (1962). The Supreme Court held that privately operated concessions along the Garden State Parkway under a contractual arrangement with the New Jersey Highway Authority are exempt from local assessments on land and buildings. The statutory exemption accorded the Authority embraces these facilities, since the exemption was not intended to depend upon whether these authorized facilities were operated for the public use directly by the Authority or by an authorized tenant. The court further ruled that the contention that the exemption granted the Authority is limited by the provisions of N. J. S. A. 54:4-2.3, which permits exempt real estate to be assessed if leased to another whose property is not exempt, is incompatible with the Legislature's intention to free the entire Authority project, including these concessions, from the encumbrances of local taxation so as to make the project a fiscal success.

Kundl v. Township of Ewing, 72 N. J. Super. 328, 178 A. 2d 229 (App. Div., 1962). Held that the 1959 assessment of farm land for tax purposes is not limited to its value for agricultural purposes alone, but should include its potential value for residential development where such possible use is not too remote or speculative. The court, in rejecting the contention of the Division of Tax Appeals that the farm land be assessed on the basis of the use to which it is put by the taxpayer on the assessing day, stated that consideration must be given to the evidence of sales of nearby land for residential or other urban development purposes. (See **Switz v. Kingsley**, 37 N. J. 566 where the Supreme Court held unconstitutional the provision in Chapter 51, Laws of 1960, § 23, that the assessment of farm land shall not include prospective value for non-agricultural use.)

Martin v. Borough of Collingswood, 36 N. J. 447, 177 A. 2d 759 (1962). The Supreme Court held that the property of a county park commission leased to a private operator for operation of a milk bar is not subject to local assessments on land or building. The statutory authority of the commission to furnish such a facility for the public use, either directly or through an arrangement with a private operator, coupled with the Legislature's intention to exempt from taxation property used for public purposes, bars taxation of the property or leasehold. N. J. S. A. 54:4-2.3, which permits exempt real estate to be assessed if leased to another whose property is not exempt, was not held inapplicable.

Passaic v. Botany Mills, Inc., 72 N. J. Super. 449, 178 A. 2d 657 (App. Div. 1962). Held that where no common level of assessment of personal property existed, the Division of Tax Appeals, relying upon the average sales ratio study of the Director, Division of Taxation and the level of assessments used by the municipality in the taxation of realty, correctly reduced the assessments of a taxpayer's personal property to 40% of its true value. The court further ruled that, in an appeal to the Division of Tax Appeals by a municipality from a judgment of the county tax board reducing personal property assessments, the municipality has the burden of ultimate persuasion to upset the judgment of the county tax board. The usual presumption in favor of the original assessment is inferior to the presumption in favor of the county tax board's judgment.

Hackensack v. Rubinstein, 37 N. J. 39, 178 A. 2d 625 (1962). The Supreme Court held that the Division of Tax Appeals erroneously dismissed appeals by a city from 300 tax assessment reductions by a county tax board for failure of timely service of copies of the petitions of appeal, since the Division's requirement that service of notice be completed before the petitions of appeal are filed was satisfied by the city's mailing of the copies to taxpayers prior to the filing deadline. The court further ruled that the receipt of the copies by the taxpayer after the filing deadline is of no consequence, since service of notice is complete upon mailing. The fact that the affidavits accompanying the petitions of appeal attested to personal service rather than service by mail does not void the appeals, since it was an unintentional error which was cured by the city's subsequent disclosure and amended affidavit.

Siegal v. City of Newark, 38 N. J. 57 (1962). The Supreme Court held that a taxpayer who claimed that residential property was assessed at a "common level" of 40% of true value and commercial and industrial property were assessed at a common level of 70% was not entitled to have the assessment of his commercial and industrial property reduced to 40% but only to the common level for all real property. The court said that to limit relief to the level of assessment of properties in the same category would be to join in the very illegality which the Constitution prohibits. The court found that the factual pattern brought the case within the holding of **In Re Kents**, 34 N. J. 21 (1961) to the effect that the average ratio for all real property is appropriate evidence of the common level to which reductions should be granted, absent other proof suggesting that the average ratio should be modified.

Arace v. Town of Irvington, 75 N. J. Super. 258 (Law Div. June 20, 1962). Held that the governing body of a municipality is without authority to

interrogate the municipality's tax assessor regarding his methods of assessment following a general revaluation of assessments resulting in alleged wide discrepancies of tax assessments, even though the governing body has the requisite interest to conduct an investigation of the discrepancies. The proper authorities to interrogate the assessor as to his methods are the Director of the Division of Taxation and the County Board of Taxation.

Township of North Bergen v. Thomas S. Lee Enterprises, Inc. 75 N. J. Super. 17, 182 A. 2d 137 (App. Div. 1962). Held that in the absence of competent evidence that there had been an actual abandonment of non-conforming use status and that prevailing zoning ordinance prohibited use of subject property except for dwelling purposes, testimony as to true value, predicated upon assumption of total obsolescence due to zoning restrictions, was insufficient to support finding of Division of Tax Appeals that building had no market value except as salvage.

Island Heights v. Presbyterian Camps, etc. 68 N. J. Super. 29, 172 A. 2d 228 (App. Div. 1961). Held that underwater lands granted by the State under a riparian deed which conveyed to the grantee and its successors and assigns forever the underwater land in question are the property of the grantee and are therefore taxable to him.

Township of Princeton v. Tenacre Foundation, 69 N. J. Super. 559, 174 A. 2d 601 (App. Div. 1961). Held that the tax exemption under R. S. 54:4-3.6 applies to a building owned by a non-profit foundation operating a sanitarium and nursing home situated on the foundation's ground and used as a permanent residence by the director who is required to be on the premises at all times. Since the building is an essential part of the foundation's activities and facilities, it can be considered as being "actually and exclusively used" in the foundation's operation within the meaning of the Statute.

Switz v. Kingsley, 37 N. J. 566 (1962) held Chapter 51, Laws of 1960 valid in all respects, except that the provision granting preferential treatment for farm real estate was held to be unconstitutional. In its opinion, the Supreme Court overruled the earlier decision of the Superior Court (69 N. J. Super. 27) and held invalid N. J. S. A. 54:4-11(c) which provides that farm machinery and livestock shall be assessed at $\frac{1}{4}$ the level applicable to business machinery and equipment.

Specifically, the Supreme Court held as follows:

- (1) The provision permitting each county board of taxation to establish the percentage of true value to be used for assessment purposes does not contravene Article 8, Section 1, paragraph 1 of the State Constitution (N. J. S. A. 54:4-2.27);
- (2) The use of different percentage levels by the various county boards of taxation does not violate Article 4, Section 7, paragraph 9 of the State Constitution which prohibits the Legislature from enacting local laws relating to taxation;
- (3) In applying the veteran's tax exemption, the first \$500 thereof is excluded from the true value of the property and the remainder is subjected to the percentage which the statute provides; the value

of the veteran's exemption remains constant throughout the state, notwithstanding differences in the percentages as among the several counties and nothing in Chapter 51, L. 1960 speaks to the contrary;

- (4) The provision authorizing the county boards of taxation to determine at what ratio of true value they desire to assess, using a multiple of 10% within the limits of 20% to 100%, is not an improper delegation of legislative authority (N. J. S. A. 54:4-2.26);
- (5) The provision permitting the assessment of farm machinery and livestock at a lower ratio than business machinery and equipment is constitutional (R. S. 54:4-11(c));
- (6) R. S. 54:4-11 providing that the taxable value of business tangible personal property is determined by applying a "common level" percentage used by the taxing district to assess real property is constitutional;
- (7) The system of classification employed by the Legislature with respect to tangible personal property used in business is valid;
- (8) The power granted to municipalities by the Legislature to exempt household personal property is constitutional (N. J. S. A. 54:4-9.2);
- (9) The provision requiring household personal property to be taxed at the general rate of the taxing district for the year preceding the year in which the tax is payable is not invalid although other tangibles are taxed at the general rate for the year in which the tax is payable (N. J. S. A. 54:4-9.2).
- (10) That portion of N. J. S. A. 54:4-1 requiring the assessment of acreage actively devoted to agricultural use according to that use, and not in accordance with prospective value for subdivision or nonagricultural purpose, **violates** Article 8, Section 1, paragraph 1 of the State Constitution requiring the application of the same standard of value and the same rate of tax, to all real property taxable for local use.

MOTOR FUELS TAX

Mac Andrews & Forbes Company v. Director, Division of Taxation (Division of Tax Appeals, November, 1961). Held that a fire extinguisher manufacturer is entitled to a refund for motor fuels taxes paid upon the purchase of gasoline used by the firm to ignite fires to test the efficiency of its fire extinguishers.

OPINIONS OF THE ATTORNEY GENERAL

LOCAL PROPERTY TAX

Formal Opinion 1961—No. 12, July 7, 1961. The Attorney General ruled with respect to the senior citizen exemption under Chapter 9, Laws of 1961, as follows: (1) As originally enacted, the law does not require the income of a claimant's spouse or the income of other members of his family who

reside in the same dwelling to be added to the income of the claimant in determining whether his income exceeds the \$5,000 income limitation. (Chapter 115, Laws of 1961, approved November 29, 1961, amended the senior citizen exemption law for the tax year 1962 and thereafter, by providing that the income of a married person shall be deemed to include the income of his spouse); (2) an individual claimant eligible to receive the \$800 senior citizen exemption may not, in addition, receive the \$500 veteran exemption or any other exemption if he has already claimed the veteran's exemption. For the tax year 1961, he may claim the \$800 senior citizen exemption and debit the \$500 veteran exemption against it; (3) in the case of a dwelling owned by a husband and wife as tenants by the entirety, a wife otherwise entitled to the \$800 exemption will only receive a \$300 exemption if her husband takes the \$500 veteran's exemption, unless the veteran's exemption is applied to other real property or to personal property; and (4) the dwelling for which the exemption is claimed must be the claimant's principal place of residence and the exemption may not be apportioned between two or more residences.

Formal Opinion 1961—No. 25, September, 1961. Land owned by a municipality which is leased to a taxable person, corporation or other entity and not used for public purposes is subject to assessment and tax regardless of the provisions in the lease which determine whether the taxes are to be paid by the municipality, lessor or tenant. The assessment of such property requires its includibility in the aggregate of assessments for the purposes of apportioning county taxes.

Formal Opinion 1961—No. 34, December, 1961. The Attorney General ruled that for purposes of the senior citizen exemption under Chapter 9, Laws of 1961 a person who is not a United States citizen but who has been a domiciliary of New Jersey for three years and is otherwise qualified under the statute is entitled to the tax exemption provided therein. The term "citizen" as used in the statute as part of the phrase "citizen and resident of the State" refers to state citizenship rather than United States citizenship and its meaning is rendered more precise by the statutory definition of "resident" (one legally domiciled within the State of New Jersey for three years immediately preceding October 1, of the pretax year) which comports and embraces the common understanding of the word "citizen" as one who is a permanent resident or legal domiciliary of the State.

EMERGENCY TRANSPORTATION TAX

Formal Opinion 1962—No. 1, June 6, 1962. The Attorney General ruled that under Chapter 70, Laws of 1962 which amended the Emergency Transportation Tax Act, Chapter 32, Laws of 1961, the Division of Taxation may promulgate an appropriate regulation relieving New Jersey residents who have actually paid personal income taxes imposed by New York State from filing any personal income tax returns with New Jersey.

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

Office of the Director, Division of Taxation

The Division of Taxation operates through nine permanent Bureaus and one temporary Bureau established in 1961 to administer the Emergency Transportation Tax Act (Chapter 32, Laws of 1961).

The Office of the Director functions as a “control tower” responsible for coordinating and maintaining the full schedule of State tax activities and assuring the proper functioning of each activity. Activities of this office can be described in terms of the activities of the entire Division of Taxation with special attention to whichever of those activities are of current or urgent significance.

Major activities of the Director’s Office during the fiscal year ended June 30, 1962 were concerned with implementation of Chapter 51, Laws of 1960, establishment of a temporary Emergency Transportation Tax Bureau, consultations with and preparation of materials for the Advisory Commission on the Local Personal Property Tax and the Commission on State Tax Policy, continuing study of the property tax environment and compilation of data pertaining thereto, preparation and review of a large volume of tax legislation including many alternative revenue proposals for consideration by the Legislature, consultations with and preparation of materials for the use of administrative officials and legislators, and the recurring business of the Division.

Beverage Tax Bureau

1. Legislative Authority.

(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; chapter 68, Laws of 1951; chapter 103, Laws of 1955 and chapter 179, Laws of 1956.)

2. Responsibilities and Activities.

This Bureau administers the Alcoholic Beverage Tax Law and collects taxes on alcoholic beverages sold or delivered in New Jersey and intended for ultimate consumption. Tax rates range from $3\frac{1}{3}$ cents per gallon on beer to \$1.50 per gallon on liquors, as fixed by statute. Taxes are collected from State licensees, i.e., manufacturers, wholesalers, transporters and warehouses of which there are some 600 who are required to post bonds with the Bureau to secure the payment of taxes and penalties and must file reports each month disclosing all transactions.

The Bureau also processes about 12,500 monthly retail reports. These latter reports are filed by both tavern keepers and package store owners. From these reports there is compiled a monthly statistical statement listing total purchases by counties and by type of alcoholic beverages.

Exemptions from tax are granted on sales to authorized military organizations and when sold for use by hospitals, doctors and dentists or when used in the manufacture of medicinal, pharmaceutical or toilet preparations, scientific products, flavoring extracts and food products.

3. Personnel.

At the close of the fiscal year ending June 30, 1962, the personnel of the Bureau consisted of a State Supervisor, an Assistant State Supervisor, 10 Supervising Field Auditors, 32 Field Auditors and 37 Office Auditors and office personnel. For the convenience of the public, offices are maintained in Trenton and Newark.

4. Administrative Costs.

During the year ending June 30, 1962, administrative expenditures totaled \$499,750.53. With gross receipts for the year totaling \$23,052,704.25; the total cost of operation was 2.17%.

5. Statistics.

The following tabulation sets forth the tax rates for various classifications of alcoholic beverages and the revenues from each during the past three years :

	Rate of Tax Per Gallon	Year Ended June 30		
		1960	1961	1962
Beer	\$0.03 $\frac{1}{3}$	\$3,978,858.11	\$3,866,644.46	\$4,031,372.65
Liquor	1.50	16,509,681.00	17,200,263.67	18,032,179.80
Still Wine .....	.10	740,917.59	766,222.43	760,842.04
Vermouth .....	.15	89,569.09	94,266.98	96,208.07
Sparkling Wines .....	.40	91,703.51	97,176.14	104,837.72
Miscellaneous .....	....	20,166.57	21,939.71	26,662.42

Cigarette Tax Bureau

1. Legislative Authority.

(Chapter 65, P. L. 1948, as amended; chapter 247, P. L. 1952; chapter 10, P. L. 1956; chapter 158, P. L. 1960; chapter 27, P. L. 1961.)

2. Responsibilities and Activities.

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 three and one-half cents (3 $\frac{1}{2}$ c) per ten cigarettes or fraction thereof, and the enforcement of the Unfair Cigarette Sales Act (chapter 247, P. L. 1952). 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 3% on the purchase of stamps in excess of \$100.00. The only exemptions from the tax provisions that are provided by the Tax Act, extend to sales of cigarettes to the United States Government and its agencies, and sales of cigarettes for consumption by hospitalized veterans in State Hospitals.

The original Tax Act provided for the licensing of distributors, \$250.00; wholesale dealers, \$100.00; over-the-counter retail dealers, \$5.00, and cigarette vending machines, \$1.00. The new act, effective July 1, 1952, provides license fees for distributors, \$350.00; wholesale dealers, \$200.00; 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 3½% wholesaler's "cost of doing business mark-up" if the cigarettes are not delivered, and a 4¼% 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 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.

3. Personnel.

Functions of the Bureau were performed by a staff of 51 employees divided into the two following categories:

Office Personnel	29
Field Personnel	22
Total	<u>51</u>

4. Administrative Costs.

The operational costs for the Bureau during the fiscal year totaled \$324,484.71 of which \$279,575.40 were for salaries and \$44,909.31 for administrative costs.

The cost figure was 0.5% for each dollar collected.

5. Statistics.

The receipts of this Bureau for the fiscal year ending June 30, 1962, were:

Stamps and Miscellaneous Revenues	\$59,474,552.64
License Revenues	256,583.50
Fines and Penalties	2,046.00
	<hr/>
Total Receipts	\$59,733,182.14

The stamp and miscellaneous revenue figures indicate the purchase of 17,518,277,640 cigarettes by persons in New Jersey during the fiscal year ended June 30, 1962.

Based on the 1961 estimated population census figure of 6,244,000, the following statistics are disclosed:

1. Cigarettes were consumed at an average of 2,805.6 cigarettes per person.
2. Per Capita Revenue was \$9.57.

Corporation Tax Bureau

1. Legislative Authority.

(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 89, 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; chapters 168, 169, 170, 171, 176, 227 and 349, Laws of 1952; chapters 51, 236 and 428, Laws of 1953; chapter 88, Laws of 1954; chapters 30, 35 and 204, Laws of 1955; chapter 63, Laws of 1958; chapters 162 and 190, Laws of 1959; chapter 174, Laws of 1960; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.)

2. Responsibilities and Activities.

This Bureau administers and collects the following taxes:

- Corporation business tax
- Financial business tax
- Insurance premiums tax

and performs the following miscellaneous services:

- Issuance of tax lien certificates
- Issuance of tax clearance certificates
- Issuance of releases of corporation franchise tax liens
- Allocation to the State Police Retirement and Benevolent Fund of its share of taxes collected from insurance 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 certification of franchise tax payable by domestic insurance companies, other than life insurance companies, under chapter 227, Laws of 1952
- Determination and allocation of proceeds of financial business tax to counties and municipalities entitled thereto
- Collection of cost of administration of the Motor Vehicle Security-Responsibility Law (chapter 176, Laws of 1952).

Disposition of Revenues:

All revenues are paid over monthly to the State Treasurer. These are for use of the General State Fund, with the following exceptions:

- (a) Insurance premiums taxes collected from fire insurance companies of other States and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association. (R. S. 54:17-4.)
- (b) One-eighth of the insurance premiums taxes collected from insurance companies of other States and foreign countries on premiums of insurance against automobile insurance risks in this State is allocated for distribution to the State Police Retirement and Benevolent Fund. (R. S. 53:5-6b.)

Dedicated Funds:

In addition to the distributions already indicated, the following funds are dedicated by law:

- (a) Out of the revenues collected under the corporation business tax act, the sum of \$4,000,000.00 is 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.)

Total Bureau Receipts: \$83,200,862.11.

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 (N. J. S. A. 54:10A-1 et seq.); chapters 89 and 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; chapters 168, 169, 170 and 349, Laws of 1952; chapters 51, 236 and 428, Laws of 1953; chapter 88, Laws of 1954; chapter 35, Laws of 1955; chapter 63, Laws of 1958; chapters 162 and 190, Laws of 1959; chapter 174, Laws of 1960; 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.

HISTORICAL STATEMENT

Franchise taxation of miscellaneous business corporations, presently effected under the Corporation Business Tax Act, dates back to 1884. In that year (P. L. 1884, p. 232), a tax was imposed on all corporations, organized under the laws of New Jersey, for the privilege of doing business in the corporate form. Then, as now, the mere possession of the privilege gave rise to the liability for the tax, it being immaterial to what extent such privilege was exercised or whether such privilege was exercised at all. Under the 1884 law and down to January 1, 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 in each year.

From 1884 to 1936 there was no franchise tax on foreign corporations qualified to do business or actually doing business in New Jersey. A statutory provision for a retaliatory tax on foreign corporations doing business in this State (Consolidated Statutes 1910, Section 101) was never enforced. In 1936, chapter 264, Laws of 1936, was enacted providing for an annual franchise tax on foreign corporations. This law was superseded and repealed by chapter 25, Laws of 1937, which imposed a tax on foreign corporations measured by such proportion of the total capital stock issued and outstanding as of January 1 in each year as the gross income from the business done in the State bore to the total gross income from its entire business.

In 1945, the then existing corporation franchise taxes were repealed by chapter 162, Laws of 1945, effective January 1, 1945, which enacted a new franchise tax law to be known as the Corporation Business Tax Act. This latter tax is applicable to both domestic and foreign corporations and is measured by allocated net worth.

In 1958 (chapter 63, L. 1958), the law was amended by adding to the tax based on net worth a tax based on net income. The amendment is effective with respect to all corporation franchise tax returns required to be filed in 1959 and thereafter. A detailed description of the Corporation Business Tax Act follows below:

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 and, beginning with the tax payable in 1959, the tax is based also upon the taxpayer's net income, 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.

In general, net income means total net income from all sources and is deemed prima facie to be equal in amount to the taxable income, before net operating loss deduction and special deductions, which the taxpayer is required to report to the United States Treasury Department for the purpose of computing its Federal income tax. One-half of the dividends included in such Federal figures is deductible. The law also makes provision for various adjustments in computing the net income base taxable in New Jersey. Only such percentage of the adjusted net income base is taxable as corresponds to the "allocation percentage" applicable to the taxpayer.

Allocation Percentage:

(a) **General**

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%.

(b) **Allocation of Net Worth**

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:

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

Formula 2:
$$\left\{ \begin{array}{l} \frac{\text{Real and tangible personal property in N. J.}}{\text{Real and tangible personal property everywhere}} = \% \\ + \\ \frac{\text{Receipts in New Jersey}}{\text{Receipts everywhere}} = \% \\ + \\ \frac{\text{Wages and salaries in New Jersey}}{\text{Wages and salaries everywhere}} = \% \end{array} \right.$$

The aggregate resulting percentages are divided by three.

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) Allocation of Net Income

In the case of a taxpayer which does maintain a regular place of business outside this State other than a statutory office, the net income taxable in New Jersey is determined according to Formula 2 above, under the caption "Allocation of Net Worth."

(d) Investment Companies

A taxpayer qualifying and electing to be taxed as an investment company is subject to an allocation percentage of 25% to be applied to both the net worth base and the net income base.

(e) Regulated Investment Companies

A taxpayer qualifying and electing to be taxed as a regulated investment company is subject to an allocation percentage of 15% of the net worth base and 4% of the net income base.

Rate of Tax:

Net Worth

Commencing with the privilege year 1955 and thereafter, the rate of tax is 2 mills per dollar, or \$2.00 per \$1,000.00 on the first \$100,000,000.00 of allocated net worth; 4/10 of a mill per dollar on the second \$100,000,000.00; 3/10 of a mill per dollar on the third \$100,000,000.00; and 2/10 of a mill per dollar on all amounts of allocated net worth in excess of \$300,000,000.00.

For the privilege years 1946 to 1954, both inclusive, the rate was 8/10 of a mill per dollar, or 80 cents per \$1,000.00 on the first \$100,000,000.00 of allocated net worth. The rates on allocated net worth in excess of \$100,000,000.00 were the same as above stated.

Net Income

Beginning with the tax payable in 1959, the rate of tax applicable to the taxpayer's allocated net income is 1¾%.

Short Rate Tax Table:

In the years from 1947 to 1958, inclusive, the Corporation Business Tax Act provided for a short rate tax table which could be used at the option of a taxpayer having total assets everywhere in an amount less than \$100,000.00. The amended law, as revised by chapter 63, Laws of 1958, made no provision for a short rate tax table for computing the tax based on net worth on returns to be filed in 1959 and thereafter. However, by chapter 190 of the Laws of 1959, the short rate tax table was reinstated as optional, for all corporations with total assets amounting to less than \$150,000.00. There is no provision for a short rate tax table for computing the tax upon net income.

Minimum Tax:

On Net Worth Base

For the privilege year 1955 and thereafter, 5/10 of a mill per dollar on the first \$100,000,000.00 and 2/10 of a mill per dollar on all amounts in excess of \$100,000,000.00 of total assets allocated to New Jersey; but not less than \$25 for a domestic corporation, and \$50 for a foreign corporation.

On Net Income Base

That portion of the tax based upon net income is not subject to a minimum tax.

Investment Companies and Regulated Investment Companies

A taxpayer, taxable as an investment company or a regulated investment company, is subject to a minimum tax of \$250 with respect to both the net worth and net income bases combined.

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 1962 Due Dates for All Corporation Franchise Tax Returns and Franchise Tax Payments:

If base year ends during	The period between July 1, 1961 and December 31, 1961	Jan. 1962	Feb. 1962	Mar. 1962	April 1962	May 1962	June 1962
Last filing date in 1962 is	April 15, 1962	May 15, 1962	June 15, 1962	July 15, 1962	Aug. 15, 1962	Sept. 15, 1962	Oct. 15, 1962

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 Annex
 Trenton 25, New Jersey

FINANCIAL BUSINESS TAX

Statutory Citation:

Financial Business Tax Law, chapter 174, Laws of 1946 (N. J. S. A. 54:10B-1 et seq.); chapter 308, Laws of 1950; chapter 131, Laws of 1951; chapter 171, Laws of 1952; chapter 51, Laws of 1953; 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, pawnbrokers, 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:

\$25.00.

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 Annex
Trenton 25, New Jersey

INSURANCE PREMIUMS TAX

Statutory Citation:

Chapter 132, Laws of 1945 (N. J. S. A. 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; chapters 176 and 227, Laws of 1952; chapters 30 and 204, Laws of 1955; 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% upon the taxable premiums collected by the taxpayer under all policies on residents of this State and 1% upon the taxable considerations collected under annuity contracts on residents of this State.

Insurance Companies Other Than Life—2% 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% of total premiums.

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

3. Personnel.

Staff:

Supervisory and Examiners—86.
Clerical—81.

4. Administrative Costs.

Cost of Operation:

Salaries	\$785,696.66
Services Other Than Personal	41,309.96
All Other Expenditures	15,479.55
	<hr/>
	\$842,486.17

Percentage—Cost of Operation—1.012%.

5. Statistics.

SCHEDULE "A"
SUMMARY OF TAXES COLLECTED DURING THE FISCAL
YEAR ENDING JUNE 30, 1962

RECEIPTS		
Corporation Business Taxes		**\$62,371,707.69
Domestic	\$32,556,366.85	
Net Worth	20,081,100.14	
Net Income	12,475,266.71	
Foreign	29,381,210.38	
Net Worth	15,614,924.81	
Net Income	13,766,285.57	
Interest and Penalties	434,130.46	
Special Company		9,889.56
Railway Express Co.	9,889.56	
Insurance Premiums Taxes (Net)	19,326,989.42	19,915,353.04
Life Insurance Premiums Taxes	7,333,207.90	
Domestic:		
Life	\$495,947.92	
Annuities	123,135.23	
Total	\$619,083.15	
Foreign:		
Life	\$6,451,608.85	
Annuities	262,515.90	
Total	\$6,714,124.75	
Domestic Insurance Premiums Taxes (Other than Life)		276,804.28
Comp. (1/4%)	\$135,869.44	
Marine	763.18	
Fire	18,377.20	
Auto	91,484.01	
All Other	30,310.45	
Foreign Insurance Premiums Taxes (Other than Life)		12,305,340.86
Comp. (1/4%)	\$193,978.39	
Marine	3,124.24	
Fire	84,631.37	
Auto	4,029,858.02	
Motor Vehicle Security Law	724,213.46	
All Other	7,268,778.37	
Interest	757.01	
Financial Business Taxes		*870,672.52
Tax Certificates		33,239.30
Total		\$83,200,862.11

** This amount includes \$35,696,024.95 of Net Worth Taxes and \$26,241,552.28 of Net Income Taxes. It excludes \$11,366.52 (net) transferred from Corp. Business Taxes to Financial Taxes.

* This amount includes \$11,366.52 (net) transferred from Corp. Business Taxes to Financial Taxes.

Allocation:

All receipts were paid over to the State Treasurer. These were for use of the General State Fund with the following exceptions:

<i>Source</i>	<i>Allocation</i>
Fire	\$84,631.37 { New Jersey Firemen's Association None New Jersey Firemen's Home *84,631.37
Auto	4,029,858.02 { State Police Retirement Fund (1/8) 503,732.25 State Treasurer, General Fund (7/8) 3,526,125.77
Financial Business Taxes—Dedicated for distribution on an equal share basis to the Municipality and County in which the taxpayer's place of business is located.	

* The budget for the New Jersey Firemen's Home is \$132,620.00.

Emergency Transportation Tax Bureau

1. Legislative Authority.

(Chapter 32, Laws of 1961, as amended by chapter 129, Laws of 1961 and chapter 70, Laws of 1962.)

2. Responsibilities and Activities.

This Bureau became operational in June 1961 for the administration and collection of taxes imposed by the Emergency Transportation Tax Act (ch. 32, L. 1961). The Act imposes a temporary tax (until December 31, 1970) on the income of New Jersey residents derived from sources within a "critical area State" other than New Jersey and on the income of residents of a "critical area State" derived from sources within New Jersey. The Act specifies that the State Highway Commissioner shall determine the "critical area States" and certify them to the State Treasurer. At present only New York has been certified as a "critical area State."

Beginning July 1, 1961, all employers of New York residents subject to the tax were required by the Act to withhold the tax imposed. The Act also requires these employers to report and remit the amounts withheld to the Bureau on a quarterly basis; to provide each employee from whom tax was withheld with an annual statement of his total earnings for the tax year and the total amount of New Jersey emergency transportation tax withheld; and to file a duplicate copy of these statements with the Bureau, together with a reconciliation statement.

The Bureau's first task was to conduct a mail canvass of all New Jersey employers. Of approximately 140,000 employers canvassed,

some 8,500 reported employing more than 65,000 residents of New York. To these employers, as well as to others requesting information, the Bureau mailed all material needed to prepare withholding returns for the quarter ending September 30, 1961. As the Bureau had neither the staff nor the equipment to handle this volume, the assistance of other State agencies was required. Other Bureaus of the Division of Taxation, the State Highway Department, and the Division of Motor Vehicles supplied the necessary supplemental personnel, equipment, and facilities.

On September 8 the Bureau received the first return from an employer remitting \$2.80 for taxes withheld and the collection operation had phased in. For the first reporting quarter the Bureau processed 8,715 returns and \$1,386,996 in remittances of taxes withheld.

In 1962, New Jersey employers filed approximately 70,000 individual earnings statements covering New York residents employed in New Jersey. Return forms and instructions were mailed to each individual for whom an earnings statement was filed. Circulars, releases to newspapers and professional periodicals and other publicity media were widely employed to apprise subject taxpayers of their responsibility to file returns. In addition, numerous public informational meetings were conducted in cooperation with business and professional groups.

A cooperative relationship has been maintained between the Division and the New York State Income Tax Bureau. New York supplied data on 175 thousand New Jersey residents who filed New York income tax returns in 1960. The Bureau reciprocated by supplying similar data for 70 thousand New York residents for whom employers had filed 1961 earnings statements.

The original Act which became law on May 29, 1961 has been amended twice to bring the Emergency Transportation Tax Act into closer conformity with the New York Personal Income Tax Law.

During the year ended June 30, 1962, employers remitted \$4,766,802 for taxes withheld. Taxpayers remitted \$1,718,266 for 1961 taxes due. For the twelve-month period ended June 30, 1962, total remittances received were \$6,485,068.

3. Personnel.

The present staff consists of :

Supervisory and Examiner	12
Clerical	17
Total	<u>29</u>

4. Administrative Costs.

Salaries	\$98,699.00
Other Expenses	78,318.29
Total	<u>\$177,017.29</u>

5. Statistics.

Collections during the fiscal year ended June 30, 1962 amounted to \$6,485,068.

Engineering and Railroad Tax Bureau

1. Legislative Authority.

(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.)

2. Responsibilities and Activities.

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 at the rate of 1.20%.

Franchise taxes are levied in the amount of 10% of net railway operating income allocated to New Jersey, or a minimum amount established by law.

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.

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 \$3,000.00 per mile of track where railway revenues allocated to New Jersey are not in excess of \$1,000,000.00, and \$4,500.00 per mile of track where allocated revenues exceed \$1,000,000.00 in total.

This Bureau also dispenses information relative to the preparation of tax maps of local taxing districts; examines, suggests revisions where needed, and approves the finished maps; maintains a file of all tax maps approved by the Bureau.

During the fiscal year ended June 30, the Bureau approved 39 local property tax maps. A revised edition of tax map specifications was distributed as of April, 1961.

3. Personnel.

The personnel of the Bureau consists of a State Supervisor, an Assistant State Supervisor, 4 clerical workers, 1 accountant and 12 others engaged in various types of engineering duties.

4. Administrative Costs.

Operating costs of this Bureau for the fiscal year ending June 30, 1962 were:

Salaries, \$116,402.88; All other, \$5,833.13; Total, \$122,236.01.

5. Statistics.

Railroad taxes levied and payable in 1962 are:

Property tax	\$17,310,139.10
Franchise tax	129,856.54
Total property and franchise taxes for 1962 ...	\$17,439,995.64

For 1962 the apportionment of railroad taxes to State and local use is as follows:

For State use	\$2,530,968.34
For local use	14,909,027.30
Total 1962 railroad taxes	\$17,439,995.64

Local Property Tax Bureau

1. Legislative Authority.

(Chapters 1 to 4, of Title 54, of the Revised Statutes of New Jersey.)

2. Responsibilities and Activities.

The Local Property Tax Bureau is a service bureau within the Division of Taxation for the purpose of implementing the State's responsibilities for local property tax administration. This activity includes the preparation of the annual Table of Equalized Valuations, required by Chapter 86, Laws of 1954, for certification to the Commissioner of Education for his use in connection with the distribution of State School Aid funds. It also includes a wide range of service and assistance to local assessors. Each of these activities is described in some detail in the Summary of Activities report for the Division of Taxation and requires no elaboration here.

Prior to the postponement of the Assessment Revision Law, Chapter 51, Laws of 1960, through the passage of Chapter 20, Laws of 1962, an extensive educational program was developed and presented to all assessors and county board members at special meetings held at the county seats of all 21 counties.

In anticipation of the implementation of Chapter 51, the Bureau also participated in the preparation of revised Rules and Regulations, a revised standard personal property return form, a revised form for use by farmers, and a "short form" for use by taxpayers having tangible personal property not exceeding \$25,000 at cost.

The Bureau participated in the preparation of new application forms and rules and regulations for the fallout shelter exemption enacted under Chapter 87, Laws of 1962 and in the preparation of revised forms for the use of senior citizens claiming the exemption granted under Chapter 9, Laws of 1961. An explanation of the "senior citizen" exemption law and the implementing rules and regulations is presently in the course of preparation and will be published in bulletin form.

Several conferences with a special advisory committee have been held at the Local Property Tax Bureau during the past year in connection with publication of the *Handbook for New Jersey Assessors*. This Handbook is being prepared under the supervision of the Bureau by Rutgers University, Bureau of Government Research. Publication of the Handbook will be delayed due to postponement of Chapter 51, Laws of 1960.

The Handbook will supplement the Assessors' Law Manual and the Real Property Appraisal Manual for New Jersey Assessors and will emphasize the administrative aspects of the assessors' office. The Handbook will be used as a textbook in future conferences and instructional courses.

The Appraisal Section of the Bureau is gradually expanding its activities in assessor assistance. During the past year personnel in the section made 139 appraisals, most of which involved new and unusual type structures. The Appraisal Section also conducted nine all-day in-service training sessions of instruction to all field personnel of the Bureau on advanced appraisal techniques. Thirteen evening sessions on appraisal training were also given to members of the Burlington County Assessors Association. This was a pilot effort which may eventually be extended to other counties. The Appraisal Section again issued the annual table of *Building Reproduction Cost Conversion Factors*, embodying data from 50 districts in the State, as of October, 1961.

A revised edition of the *Real Property Appraisal Manual for New Jersey Assessors* is nearing completion. The manual is being revised to include data on modern-type structures, new building techniques and new building materials.

The Statistical Section of the Bureau prepared a number of special studies for the purpose of analyzing, and recommending improvements

on, various aspects of the property tax assessment administration in the State.

With the cooperation of county tax boards and commissioners, municipal assessors, and Rutgers University, the Bureau continued the development of its original program for improvement of assessment practices at the local level.

3. Personnel.

The Bureau is divided into three sections: the Assistance Section, the Appraisal Section, and the Sales Ratio Section. The Bureau has 76 employees, headed by a State Supervisor. There is also an Assistant State Supervisor, an Assessment Evaluator, a Senior Engineer, three Principal Field Representatives and four Supervising Field Representatives.

Field personnel of the Bureau carry on the dual function of assistance to the assessors and of field investigations of real estate transactions necessary in the preparation of the Table of Equalized Valuations.

4. Administrative Costs.

Operating costs of this Bureau for the 1961-62 fiscal year were:

Salaries	\$384,693.82
Other	111,788.73
Total	<u>\$496,482.55</u>

Motor Fuels Tax Bureau

1. Legislative Authority.

(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 215, Laws of 1948; chapter 144, Laws of 1950; chapters 51 and 274, Laws of 1953; chapter 109, Laws of 1954; chapter 90, Laws of 1955; chapter 106, Laws of 1956; chapter 101, Laws of 1957; chapters 62 and 155, Laws of 1958; and chapter 37, Laws of 1961.)

2. Responsibilities and Activities.

This Bureau administers the New Jersey Motor Fuels Tax Law and collects, through licensed motor fuel distributors, a tax of six cents

per gallon on motor fuels, as defined by the Law, sold in New Jersey to propel motor vehicles over its highways and motor boats over its waterways. It authorizes payment of claims for refund of the tax on tax-paid motor fuels used for refundable purposes (R. S. 54:39–66) and combats tax evasion by audits, investigations and inspections.

In addition to its function as a tax collector the Bureau enforces “An act to Regulate the Retail Sale of Motor Fuels” (R. S. 56:6–1 to 17 as supplemented by R. S. 56:6–2.1 to 2.7). By audits, investigations and inspections, it checks retail dealers in motor fuels for display of brand names and price signs of pumps; use of prizes, lotteries, etc.; substitution of one grade of motor fuel for another and keeping of proper records.

Another administrative function associated with the collection of taxes relates to the “Unfair Motor Fuels Practices Act” (R. S. 56:6–19 to 32). By inspection, audit and investigation, it checks distributors, refiners, wholesalers and suppliers for the giving, with intent to injure competitors, or destroy or substantially lessen competition, of rebates, concessions, allowances, discounts or benefits in connection with the sale or distribution of motor fuels or other products marketed by such persons. The law also prohibits such persons from making any lease or contract on condition, promise or agreement that the lessee or purchaser thereof shall not use or deal in merchandise, supplies, or other commodities of a competitor, and from discriminating in tank wagon price between different retail dealers purchasing the same grade, quality, or quantity, of branded motor fuels, except to meet competition.

3. Personnel.

The Bureau utilizes the services of 84 employees. There are 51 in its Field Force, 12 in its Refund Section and 21 in its Administrative Section. The Field Force is comprised of 1 Principal Auditor, 1 Principal Field Representative, 6 Field Auditors, 41 Field Representatives and 2 Captains, State Boat.

4. Administrative Costs.

The Bureau had a cost of administration of \$459,205.63 in salaries and \$57,113.17 in operating expenses, representing a total expenditure of \$516,318.80 or 0.4% of Gross Collections before refunds.

5. Statistics.

During the fiscal year ending June 30, 1962, the Bureau:

- (1) Issued 2 Motor Fuel Distributor Licenses, 1 Special License "A", 486 Special Licenses "B", 572 Wholesale Dealer Licenses, 12,260 Retail Dealer Licenses and 3,288 Motor Fuel Transport Licenses, of which 4 Distributor Licenses, 1 Special License "A", 40 Special Licenses "B", 30 Wholesale Dealer Licenses, 1,876 Retail Dealer Licenses and 98 Transport Licenses were canceled during the year because of change of ownership, going out of business, etc. 29 Motor Fuel Distributor Licenses and 8 Special Licenses "A" continued in effect by virtue of the provisions of Chapter 274, P. L. 1953;
- (2) Collected a total of \$122,566,450.42 representing the tax on 2,039,519,567 $\frac{1}{6}$ gallons of gasoline (\$122,371,174.03), 105,789,925 gallons of Special Fuels (Diesel Oil, Propane, etc.) used for highway purposes (\$6,347,395.53), \$68,462.00 in license fees (\$5.00 annual fee for Retail Dealer Licenses, \$2.00 annual fee for Wholesale Dealer and Motor Fuel Transport Licenses), and \$7,035.16 Fines, Penalties and Interest;
- (3) Refunded (\$6,227,616.50)* on fuels used for the following purposes:

1. County and Municipal	\$1,203,249.21
2. Auto Buses	609,127.49
3. Agriculture	516,799.94
4. Aircraft	2,168,133.76
5. Ambulances	3,850.08
6. Rural Free Delivery	8,847.69
7. Rails or Tracks	812.82
8. Private Property	328,265.33
9. Fishing	24,262.28
10. Cleaning	27,725.22
11. Tax-Paid Exports	237,709.82
12. Fire Engines	1,789.52
13. Stationary Machinery and Implements	765,670.56
14. Heat and Light	271.53
15. State Departments	328,132.23
16. Sea Scout Boats .....	.....
17. Taxes Paid in Error (R. S. 54:39-29)	2,969.02

* Includes refund of License Fee, Fines, Penalties and Interest, etc.

- (4) Had gross collections of \$128,794,066.92 and refunded \$6,227,615.50, for net revenues of \$122,566,450.42.

Outdoor Advertising Tax Bureau

1. Legislative Authority.

(Chapter 191, P. L. 1959)

2. Responsibilities and Activities.

The present Outdoor Advertising Act is chapter 191, Laws of 1959, which repealed the earlier law, chapter 168, Laws of 1942, as amended. The present Act became effective December 15, 1959, except that license and permit fees were continued under the old rates to March 31, 1960. The new rates shown below became effective on April 1, 1960. The law provides for the licensing of any person, firm or corporation, who would engage in the business of outdoor advertising for profit, and for permits for the display of outdoor advertisements on all locations, except for exempt advertisements defined in sections 12 and 13 of the Act. The license fee is \$200.00, while the permit fee is based upon the size of the space to be used for outdoor advertising. (See table below.)

<i>Area in Square Feet</i>	<i>Over</i>	<i>Not More Than</i>	<i>Annual Fee</i>	<i>Semi-Annual Fee</i>
...	50		\$2.00	\$1.00
50	100		3.00	1.50
100	250		4.00	2.00
250	500		8.00	4.00
500	800		10.00	5.00
800	...		30.00	15.00

Annual Fee —For permit issued between April 1 and September 30.

Semi-Annual Fee—For permit issued between October 1 and March 31 (Law-Sec. 7).

Based upon surface area of sign. For double-faced sign, twice the amount of the fee.

Under section 11 of the Act, the issuance of permits is prohibited for the display of outdoor advertising on locations where :

- (1) it would be injurious to the property in the vicinity thereof or injuriously affect any public interest;
- (2) it shall endanger the interests of public safety, health or morals;
- (3) it would reduce or impair the visibility of another licensed display or space;
- (4) it would be within a natural area unless the natural area has been zoned by local ordinance for business, commerce or industry;
- (5) along the outside curve of a highway or along a straight-away of a highway within 500 feet from such outside curve of a highway if the location would be less than 250 feet from the point of an existing li-

censed structure or location where the existing and proposed locations are not separated by dense woods, buildings or other permanent objects unless the proposed structure is a back-up to an existing licensed advertising structure or is in a built-up area;

- (6) it would obstruct the view of traffic;
- (7) it is to be painted on or attached to rocks or attached to public utility poles or trees.

Under section 15 of the Act, the Director is authorized to promulgate rules and regulations governing the administration of same and pursuant thereto, Regulation Nos. 16:11-1.100 to 16:11-11.100, were promulgated on the effective date of the law—December 15, 1959.

Under section 17 of the Act, all moneys received from licenses and permit fees, including moneys received for prescribed penalties, etc., are deposited with the State Treasurer and become a part of the General State Fund. While its revenue features are important, the Outdoor Advertising Act is, primarily, a regulatory law.

3. Personnel.

Personnel:

The Bureau employs 12 employees. Under the supervision of the State Supervisor, the 21 Counties are divided in 5 Districts to which 5 Inspectors are assigned.

4. Administrative Costs.

Expenditures: (Based on fiscal year of July 1, 1961, to June 30, 1962)

Salaries—Office	\$26,443.29
Salaries—Field	29,382.71
Other expenses	5,804.53
Total	\$61,630.53

Percentage Cost of Administration—42.6%

5. Statistics.

Receipts:

For the fiscal year of 1962 (July 1, 1961, to June 30, 1962) \$144,401

General Information:

Total number of Licenses issued (April 1, 1961, to March 31, 1962) .. 82
 Total number of Permits issued (April 1, 1961, to March 31, 1962) .. 23,001

Public Utility Tax Bureau

1. Legislative Authority.

(Chapters 4 and 5, Laws of 1940; as amended by chapters 20, 21, 400 and 401, Laws of 1941; chapter 217, Laws of 1948; chapters 264 and 265, Laws of 1952; chapter 50, Laws of 1960; chapter 93, Laws of 1961; and R. S. 54:30-1 to 3.)

2. Responsibilities and Activities.

This Bureau is charged with the computation of the valuations of each company according to unit rates and the certification of the valuation of each company to the municipalities, and the computation of Shared Taxes payable to Municipalities under chapter 85, P. L. 1954.

The Bureau is also 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.

Revenue:

Franchise Tax	\$37,425,726.84
Gross Receipts Tax	48,492,006.62
	\$85,917,733.46
Total Tax	

The *franchise tax* assessed pursuant to chapters 4 and 5, Laws of 1940, as amended, 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 either 2% or 5% 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 264 and 265, Laws of 1952, and chapter 50, Laws of 1960, and chapter 93, Laws of 1961, on street railway, sewer, water, 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 rate of 7½% of 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 1st 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.

3. Personnel.

Staff:

State Supervisor, Assistant State Supervisor, five other employees.

4. Administrative Costs.

Costs of Operation:

Salaries	\$37,404.00
Other Expenses	8,360.16
Total Expenditures	<u>\$45,764.16</u>

5. Statistics.

Franchise taxes for the year 1962 were assessed against 187 corporations, 2 municipal electric corporations and 5 individuals. The total tax assessed amounted to \$37,425,726.84. Franchise tax assessments for the year 1962 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable Gross Receipts</i>	<i>Franchise Tax</i>
1	Street Railway	\$522,428.18	\$26,121.41
13	Gas and Electric	528,025,476.64	26,400,138.17
133	Water	33,373,581.82	1,632,228.33
10	Telephone and Telegraph	184,918,044.75	9,245,902.24
1	District Telegraph	21,337.06	1,066.85
34	Sewer	1,560,222.98	66,690.60
192		<hr/>	<hr/>
2	Municipal Electric Corporations	\$748,421,091.43	\$37,372,147.60
		1,071,584.85	53,579.24
194		<hr/>	<hr/>
		\$749,492,676.28	\$37,425,726.84

The excise taxes assessed pursuant to the provisions of Section 6(b) of chapter 5, P. L. 1940, as amended by chapter 93, P. L. 1961, for the year 1962, amounted to \$48,492,006.62. Street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in this State are subject to this tax.

This tax is in addition to the franchise tax and is in lieu of local taxes on certain of the property of the utilities named. The rate used was 7.50%, under chapter 50, P. L. 1960 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.

The tax, except for the small portion deductible for the expenses of the Public Utility Tax Bureau in assessing and apportioning the tax, is due and payable to the local tax collectors in three installments; one-third thirty days after the date of the certification of the apportionment, one-third on September first and the balance on December first. The portion payable to the State is due and payable in full thirty days after the date of the certification of the tax.

Assessments were levied against 176 corporations, 2 municipal electric corporations and 5 individuals. The total tax is \$48,492,006.62. Assessments for the year 1962 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Gross Receipts</i>	<i>Tax</i>
1	Street Railway	\$590,018.95	\$44,251.42
13	Gas and Electric	608,927,650.79	45,669,573.80
34	Sewer	1,641,107.85	123,083.10
133	Water	34,329,725.46	2,574,729.44
181		\$645,488,503.05	\$48,411,637.76
2	Municipal Electric Corporations	1,071,584.85	80,368.86
183		\$646,560,087.90	\$48,492,006.62

1962 APPORTIONMENT BY COUNTIES OF EXCISE TAXES ASSESSED UNDER CHAPTERS 4 AND 5, LAWS OF 1940, AS AMENDED

<i>Counties</i>	<i>Gross Receipts Tax</i>	<i>Franchise Tax</i>
Atlantic	\$1,424,136.96	\$1,212,389.88
Bergen	5,845,493.36	5,235,474.74
Burlington	2,612,295.92	1,514,900.77
Camden	1,708,415.50	2,417,824.10
Cape May	765,054.06	502,668.47
Cumberland	474,501.25	583,186.29
Essex	4,548,019.21	5,408,592.46
Gloucester	810,478.58	845,506.86
Hudson	6,141,286.27	2,694,030.83
Hunterdon	785,064.01	246,833.05
Mercer	3,699,308.69	1,773,600.54
Middlesex	6,020,257.61	2,864,223.10
Monmouth	2,151,197.33	2,114,757.89
Morris	1,601,300.93	1,398,174.80
Ocean	739,653.72	1,125,938.64
Passaic	2,032,359.08	2,328,035.28
Salem	1,092,831.04	339,976.12
Somerset	750,630.75	1,069,385.21
Sussex	277,749.14	205,692.16
Union	4,601,639.92	3,210,081.99
Warren	304,270.36	260,872.52
<i>Municipal Electric Corporations</i>		
Bergen	24,756.45	16,504.25
Morris	43,019.03	27,783.27
Passaic	12,552.56	9,264.35
Apportioned to Taxing District	\$48,466,271.73	\$37,405,697.57
Payable to State	25,734.89	20,029.27
Total Tax	\$48,492,006.62	\$37,425,726.84
<i>Total Gross Receipts and Franchise Tax</i>		
Apportioned to Taxing Districts		\$85,871,969.30
Payable to State		45,764.16
Total Tax		\$85,917,733.46

Transfer Inheritance Tax Bureau

1. Legislative Authority.

(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 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; chapters 177 and 250, Laws of 1951; chapter 51, Laws of 1953; chapters 78 and 135, Laws of 1955; and chapter 54, Laws of 1956; chapters 15 and 61, Laws of 1962.)

2. Responsibilities and Activities.

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. (R. S. 54:33-1 to R. S. 54:36-7.)

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 (stock, 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 1 to 16% according to the value of the transfer and the relationship of the beneficiary to the deceased and the date of death of the decedent. A reference to the classes, the exemptions, the rates of taxes applicable at the time of death, interest chargeable and general information follows:

TABLES OR RATES AND EXEMPTIONS

Beneficiary Classes

- CLASS A Father, mother, grandparents, husband, wife, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild.
- CLASS B Churches, hospitals and orphan asylums, public libraries, Bible and tract societies, religious, benevolent and charitable institutions and organizations and transfers for religious, benevolent and charitable uses and purposes.

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

- CLASS C Brother or sister of decedent, wife or widow of a son of decedent, or husband or widower of a daughter.
- CLASS D Every other transferee, distributee or beneficiary.
- CLASS E State of New Jersey, municipal corporation within the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfer, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to non-profit educational institutions and, since June 17, 1955, to institutions instructing the blind in the use of dogs as guides, including those of other states, etc., granting reciprocal exemption to educational institutions of this state.

Note:

Chapter 268, Laws of 1948, effective July 27, 1948, provides for total exemption of non-profit educational institutions, whether resident or not; but limits exemption of such non-resident educational institutions to states, etc., granting reciprocal exemption to similar institutions of this state. Chapter 78, Laws of 1955, effective June 17, 1955, extends total exemption to institutions instructing the blind in the use of dogs as guides. Prior to the effective dates of the Laws these beneficiaries were in Class B.

Exemptions

- CLASS A \$5,000.00 to each in class.
- CLASS B \$5,000.00 to each in class.
- CLASS C } If less than \$500,000, no tax; if \$500.00,
- CLASS D } or more, no exemption.
- CLASS E Entirely exempt.

TABLES OF RATES AND EXEMPTIONS

Block	Rates of Tax							
	Applicable to estates of decedents dying before 3:40 P. M., March 29, 1962				Applicable to estates of decedents dying at or after 3:40 P. M., March 29, 1962			
	Class A	Class B	Class C	Class D	Class A	Class B	Class C	Class D
Over amount of exemption to								
Next \$15,000.00	1%	5%	5%	8%	1%	5%	11%	15%
" 35,000.00	1%	5%	5%	8%	2%	5%	11%	15%
" 50,000.00	2%	5%	5%	8%	3%	5%	11%	15%
" 50,000.00	3%	5%	5%	8%	4%	5%	11%	15%
" 50,000.00	4%	5%	5%	8%	5%	5%	11%	15%
" 100,000.00	5%	5%	5%	8%	6%	5%	11%	15%
" 200,000.00	6%	5%	6%	8%	7%	5%	11%	15%
" 200,000.00	7%	5%	6%	8%	8%	5%	11%	15%
" 200,000.00	8%	5%	7%	8%	9%	5%	11%	16%
" 200,000.00	9%	5%	9%	10%	10%	5%	11%	16%
" 300,000.00	10%	5%	11%	12%	11%	5%	13%	16%
" 300,000.00	11%	5%	13%	14%	12%	5%	14%	16%
" 500,000.00	12%	5%	14%	16%	13%	5%	16%	16%
" 500,000.00	13%	5%	16%	16%	14%	5%	16%	16%
" 500,000.00	14%	5%	16%	16%	15%	5%	16%	16%
" 500,000.00	15%	5%	16%	16%	16%	5%	16%	16%
Over 3,700,000.00	16%	5%	16%	16%	16%	5%	16%	16%

In the case of a decedent dying prior to 3:40 p. m. March 29, 1962, the tax is payable within the year following death of decedent. In the case of a decedent dying at or after 3:40 p. m. on March 29, 1962, the tax is payable within 8 months following death of decedent. Taxes not paid within time bear interest at the rate of 10% per annum from the due date until paid. The inheritance tax report must be filed as promptly after death as the circumstances of the case permit.

Resident reports should be filed with the District Inheritance Tax Supervisor of the county wherein decedent resided at death. Non-resident reports should be filed with and all inquiries relative thereto should be directed to the Transfer Inheritance Tax Bureau, 169 W. Hanover St., Trenton 25, N. J.

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 and the total amount of inheritance taxes paid this and other States.

Preparation of the 5% refund to the counties of inheritance taxes collected from resident decedents (pursuant to R. S. 54:33-10) is also supervised by this Bureau.

3. Personnel.

The Bureau's staff consists of 129 employees. The personnel in the home office includes a State Supervisor, 65 Examiners and 29 clerical assistants. The 25 field offices are staffed by 21 district supervisors (one in each county) and 4 regional special investigators. Nine clerical assistants are supplied to the district supervisors in the four largest counties (Bergen, Essex, Hudson and Union); the other supervisors and investigators supply their own clerical help.

4. Administrative Costs.

Operating costs of the Bureau for the fiscal year ending June 30, 1962, were:

Salaries	\$791,628.96
Operating expenses	25,592.51
Total	<u>\$817,221.47</u>

The cost of collection was therefore \$0.0332.

5. Statistics.

Transfer inheritance and estate tax receipts, all of which (except 5% of resident inheritance taxes returned to the counties) are available for general State uses, including refunds of erroneous payments, are set forth in the attached table.

Receipts for the fiscal year ending June 30, 1962, were:

Inheritance taxes (resident decedents)	\$23,962,604.30
Inheritance taxes (foreign decedents)	151,630.59
	\$24,114,234.89
Estate taxes (resident decedents)	445,366.98
Total receipts	\$24,559,601.87

The 5% refund to counties of inheritance taxes collected from resident decedents was \$1,165,542.83.

The number of inheritance tax proceedings processed was 31,406, of which 14,687 were taxable and 16,719 were exempt.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	BEVERAGE TAX ¹			CIGARETTE TAX ¹		
	Gross	Refunds	Net	Stamps and miscellaneous revenues	License ² revenues	Total
1942	\$11,022,206.88	\$2,696.49	\$11,019,510.39	.....	.....	.....
1943	10,996,125.29	2,882.36	10,993,242.93	.....	.....	.....
1944	10,164,425.83	1,853.21	10,162,572.62	.....	.....	.....
1945	11,361,298.33	11,516.03	11,349,782.30	.....	.....	.....
1946	13,199,730.19	5,138.02	13,194,592.17	.....	.....	.....
1947	13,172,097.61	2,760.89	13,169,336.72	.....	.....	.....
1948	15,090,217.84	2,166.40	15,088,051.44	.....	.....	.....
1949	14,771,265.28	3,883.82	14,767,381.46	\$17,522,652.81	\$208,152.00	\$17,730,804.81
1950	14,622,628.31	1,847.96	14,620,780.35	17,787,795.27	221,907.50	18,009,702.77
1951	18,196,470.79	2,643.51	18,193,827.28	18,415,274.23	235,561.00	18,650,835.23
1952	15,893,816.93	1,752.14	15,892,064.79	19,131,169.32	227,046.50	19,358,215.82
1953	16,700,764.79	9,792.98	16,690,971.81	19,674,553.50	264,172.00	19,938,725.50
1954	17,541,854.63	1,855.31	17,539,999.32	19,493,696.86	518,317.50	20,012,014.36
1955	17,528,355.33	2,419.29	17,525,936.04	19,263,002.99	275,290.00	19,538,292.99
1956	18,829,836.18	1,754.45	18,828,081.73	**22,954,320.25	267,916.00	23,222,236.25
1957	19,724,796.78	1,972.11	19,722,824.67	33,478,339.60	255,695.50	33,734,035.10
1958	19,094,709.22	1,959.26	19,092,749.96	35,129,641.85	257,198.00	35,386,839.85
1959	20,050,897.43	2,700.95	20,048,196.48	37,548,309.62	254,047.50	37,802,357.12
1960	21,431,051.94	156.07	21,430,895.87	40,776,557.32	259,587.05	41,036,144.37
1961	22,048,917.69	2,404.30	22,046,513.39	**47,041,790.67	256,186.00	47,297,976.67
1962	23,052,704.25	601.55	23,052,102.70	59,474,552.64	256,629.50	59,733,182.14

¹ Fiscal year ending June 30th.

² Includes License Revenues, and Fines and Penalties.

* For figures for years 1931 to 1941, inclusive, see Annual Report of year 1955.

** Tax rate increased from 3 to 5 cents per package effective April 16, 1956; from 5 to 6 cents effective January 1, 1961; and from 6 to 7 cents effective May 23, 1961.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	CORPORATION TAX ¹								Total
	Corporation Business Tax		Domestic insurance (other than life)	Foreign insurance (other than life)	Domestic life insurance	Foreign life insurance	Financial business tax	Certificates and miscellaneous	
	Domestic	Foreign							
1940	\$2,437,409.99	\$452,156.65	.....	\$1,232,672.70	\$1,717,574.42	\$1,447,156.27	.....	.....	\$7,286,970.03
1941	1,456,280.58	477,415.19	.....	1,382,913.35	1,765,434.05	1,492,767.93	.....	.....	6,574,811.10
1942	1,328,132.43	402,771.66	.....	1,629,757.86	1,798,208.20	1,563,777.36	.....	.....	6,722,647.51
1943	1,240,528.70	385,238.43	.....	1,717,362.82	1,827,180.39	1,678,645.41	.....	.....	6,848,955.75
1944	1,304,169.93	409,958.40	.....	1,841,337.73	1,795,360.85	1,762,020.67	.....	.....	7,112,847.58
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
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
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
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
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
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
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
1952	6,359,161.62	3,502,785.11	52,883.35	5,006,134.58	692,260.17	4,020,878.90	532,338.36	22,706.00	20,189,148.09
1953	6,629,471.95	3,812,106.25	96,877.06	5,945,159.21	914,765.14	4,271,661.14	526,325.35	23,532.40	22,219,898.50
1954	6,592,999.56	3,794,301.94	127,465.15	6,901,941.53	725,066.46	4,579,164.17	574,789.43	20,194.50	23,315,922.74
1955	12,997,952.52	8,615,220.53	129,830.22	7,496,666.68	775,885.80	4,799,502.47	643,293.56	21,814.25	35,480,166.03
1956	14,802,152.29	9,865,275.22	127,034.92	8,047,348.80	629,536.87	5,169,904.64	657,488.95	20,876.50	39,319,618.19
1957	15,783,027.48	10,807,211.22	125,376.38	8,452,438.17	580,805.73	5,411,403.20	763,200.97	22,715.50	41,946,178.65
1958	16,715,042.38	11,723,656.00	73,715.30	9,072,784.00	583,574.96	5,735,858.78	882,644.12	25,630.00	44,812,905.54
1959	+25,236,551.75	21,489,450.63	129,128.53	9,549,559.05	833,095.43	5,989,014.80	757,889.13	27,208.00	64,011,897.32
1960	+31,845,530.38	27,804,726.30	182,020.18	10,641,997.82	490,444.30	6,216,041.86	701,817.19	29,770.60	77,912,348.63
1961	+31,340,207.52	29,266,411.78	120,094.49	11,631,508.64	604,497.09	6,460,034.93	824,117.42	27,932.00	80,274,803.87
1962	+33,000,386.87	29,381,210.38	276,804.28	12,305,340.86	619,083.15	6,714,124.75	870,672.52	33,239.30	83,200,862.11

¹ Fiscal year ending June 30th.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

† Includes interest and penalties—\$210,433.68 for 1959; \$356,386.62 for 1960; \$474,434.71 for 1961; \$434,130.46 for 1962.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	DEATH TAXES ¹						
	INHERITANCE					Estate	Total death taxes
	RESIDENT			Nonresident	Total inheritance		
	State use	County use	Total				
1940	\$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
1941	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
1942	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
1943	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
1944	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
1945	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
1946	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
1947	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
1948	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
1949	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
1950	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
1951	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
1952	12,246,862.59	433,187.65	12,680,050.24	91,322.09	12,771,372.33	308,193.16	13,079,565.49
1953	10,771,516.19	580,663.36	11,352,179.55	143,930.97	11,496,110.52	124,615.12	11,620,725.64
1954	10,671,531.08	488,777.34	11,160,308.42	93,235.04	11,253,543.46	655,344.69	11,908,888.15
1955	12,169,058.91	599,245.31	12,768,304.22	127,626.24	12,895,930.46	932,234.29	13,828,164.75
1956	14,831,358.03	617,592.96	15,448,950.99	201,086.77	15,650,037.76	215,146.20	15,865,183.96
1957	17,418,402.39	797,946.47	18,216,348.86	118,986.11	18,335,334.97	287,075.83	18,622,410.80
1958	17,458,573.25	786,332.23	18,244,905.48	101,269.81	18,346,175.29	888,292.31	19,234,467.60
1959	20,064,492.49	1,041,839.48	21,106,331.97	125,182.22	21,231,514.19	362,812.53	21,594,326.72
1960	19,595,041.03	922,564.96	20,517,605.99	143,543.39	20,661,149.38	897,817.22	21,558,966.60
1961	23,881,786.16	866,714.67	24,748,500.83	146,819.17	24,895,320.00	694,815.20	25,590,135.20
1962	22,797,061.47	1,165,542.83	23,962,604.30	151,630.59	24,114,234.89	445,366.98	24,559,601.87

¹ Fiscal year ending June 30th.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	MOTOR FUELS TAX			OUTDOOR ADVERTISING TAX ²			PUBLIC UTILITY TAX ⁵		
	Gross	Refunds	Net	Licenses	Permits	Total	Franchise tax	Gross receipts tax	Total utility tax
1940	\$26,958,527.35	\$2,256,373.72	\$24,702,153.63 ³	\$6,700.00	\$87,918.00	\$94,618.00	\$6,363,399.90	\$6,418,229.33	\$12,781,629.23
1941	29,032,563.27	2,635,933.50	26,396,629.77 ³	6,900.00	91,101.92	98,001.92	8,410,114.23	6,859,791.78	15,269,906.01
1942	22,871,591.61	2,712,237.93	20,159,353.68 ³	6,200.00	89,038.22	95,238.22	9,098,657.15	7,220,412.91	16,319,070.06
1943	17,398,192.68	2,760,432.93	14,637,759.75 ³	6,000.00	55,370.42	61,370.42	9,558,313.51	7,480,178.12	17,038,491.63
1944 .....	.....	.....	.....	5,800.00	54,732.95	60,532.95	10,231,681.08	8,068,661.53	18,300,342.61
1945	27,840,173.37	4,503,807.78	23,336,365.59 ⁴	5,700.00	54,499.64	60,199.64	10,521,562.01	8,308,447.30	18,830,009.31
1946	23,838,638.07	2,462,341.67	21,376,296.40 ¹	6,300.00	56,197.81	62,497.81	10,728,981.85	9,108,949.49	19,837,931.34
1947	28,884,441.67	3,040,178.00	25,844,263.67 ¹	1,200.00	40,809.75	42,009.75	11,447,396.34	10,320,202.10	21,767,598.44
1948	31,086,859.14	3,251,514.92	27,835,344.22 ¹	7,700.00	57,713.50	65,413.50	12,361,702.93	12,086,016.12	24,447,719.05
1949	34,092,879.01	4,069,141.65	30,023,737.36 ¹	7,600.00	61,692.52	69,292.52	14,222,776.26	14,040,699.33	28,263,475.59
1950	36,256,493.84	3,756,143.27	32,500,350.57 ¹	7,600.00	63,239.00	70,839.00	14,710,772.45	14,419,221.18	29,129,993.63
1951	40,440,049.79	3,587,409.94	36,852,639.85 ¹	8,000.00	63,453.60	71,453.60	15,910,575.57	16,253,992.45	32,164,568.02
1952	42,776,396.94	3,118,331.53	39,658,065.41 ¹	7,900.00	62,977.50	70,877.50	17,133,867.75	18,607,305.74	35,741,173.49
1953	43,813,542.53	2,685,204.71	41,128,337.82 ¹	8,100.00	65,736.45	73,836.45	18,167,727.17	20,573,308.13	38,741,035.30
1954	47,385,657.75	2,960,856.88	44,424,800.87	7,800.00	81,950.15	89,750.15	19,624,121.98	23,754,459.44	43,378,581.42
1955	67,104,687.83	3,952,585.68	63,152,102.15	7,600.00	83,513.31	91,113.31	21,445,423.74	26,297,252.72	47,742,676.46
1956	73,933,961.02	4,400,515.10	69,533,445.92	8,100.00	83,758.64	91,858.64	23,519,507.87	28,325,764.25	51,845,272.12
1957	75,304,760.97	4,603,717.99	70,701,042.98	7,400.00	81,876.41	89,276.41	25,832,049.88	31,334,674.16	57,166,724.04
1958	74,916,317.54	4,791,998.42	70,124,319.12	8,300.00	84,522.61	92,822.61	27,787,547.36	33,802,412.17	61,589,959.53
1959	97,424,798.80	4,968,851.64	92,455,947.16	8,900.00	83,596.41	92,496.41	30,114,978.70	36,316,203.38	66,431,182.08
1960	103,790,291.62	5,259,557.89	98,530,733.73	8,700.00	82,728.51	91,428.51	32,363,668.47	39,218,565.87	71,582,234.34
1961	105,119,401.35	4,919,641.31	100,199,760.04	16,400.00	123,938.00	140,338.00	34,643,238.76	42,039,576.76	76,682,815.52
1962	128,794,066.92	6,227,616.50	122,566,450.42	16,400.00	128,553.70	144,953.70	37,425,726.84	48,492,006.62	85,917,733.46

¹ Fiscal year ending June 30th.

² 1941-1946, calendar year; 1948-59 fiscal year ended June 30; 1960-1962 license and permit year ended March 31. Amounts include penalties and other miscellaneous items.

³ Calendar year.

⁴ Change from calendar to fiscal year basis. This figure is for an 18 months period, viz. January 1, 1944, to June 30, 1945.

⁵ Public Utility Taxes are assessed but not collected by the Division of Taxation. These assessments are on a calendar year basis.

* For years 1931 to 1939, inclusive, see Annual Report of year 1955.

ASSESSMENTS OF TAXES BY THE DIVISION OF TAXATION *

Year	RAILROAD TAX ¹						Total railroad tax
	PROPERTY TAX			FRANCHISE TAX			
	For State use	For local use	Total property tax	For State use	For local use	Total franchise tax	
1940	\$9,230,222.17	\$9,066,467.22	\$18,296,689.39	.....	.....	.....	\$18,296,689.39
1941	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
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
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
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	21,975,980.58
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
1946	7,477,516.26	5,485,294.29	12,962,810.55	1,833,402.95	1,833,402.95	3,666,805.90	16,629,616.45
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
1948	2,931,040.72	12,037,115.97	14,968,156.69	1,043,073.19	.....	1,043,073.19	16,011,229.88
1949	2,876,846.71	11,955,597.67	14,832,444.38	1,731,868.20	.....	1,731,868.20	16,564,312.58
1950	2,959,768.44	12,333,854.67	15,293,623.11	1,042,245.60	.....	1,042,245.60	16,335,868.71
1951	2,990,841.19	12,531,894.03	15,522,735.22	1,654,599.40	.....	1,654,599.40	17,177,334.62
1952	3,069,829.08	13,044,772.14	16,114,601.22	1,489,705.81	.....	1,489,705.81	17,604,307.03
1953	3,123,041.67	13,194,476.74	16,317,518.41	1,698,194.40	.....	1,698,194.40	18,015,712.81
1954	2,869,119.29	14,537,668.35	17,406,787.64	1,669,236.92	.....	1,669,236.92	19,076,024.56
1955	2,988,220.54	14,181,850.27	17,170,070.81	1,164,247.10	.....	1,164,247.10	18,334,317.91
1956	3,046,954.27	14,291,346.00	17,338,300.27	1,288,263.40	.....	1,288,263.40	18,626,563.67
1957	2,765,121.20	14,513,827.66	17,278,948.86	1,385,776.00	.....	1,385,776.00	18,664,724.86
1958	2,758,569.53	14,959,731.24	17,718,300.77	793,018.54	.....	793,018.54	18,511,319.31
1959	2,685,345.38	14,922,091.00	17,607,436.38	391,666.54	.....	391,666.54	17,999,102.92
1960	2,527,338.49	15,567,034.96	18,094,373.45	318,230.26	.....	318,230.26	18,412,603.71
1961	2,393,774.96	15,730,611.32	18,124,386.28	107,445.19	.....	107,445.19	18,231,831.47
1962	2,401,111.80	14,909,027.30	17,210,139.10	129,856.54	.....	129,856.54	17,439,995.64

¹ Calendar Year.

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.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

Division of Taxation
Department of the Treasury, State of New Jersey
State Equalization Table for the Year 1962
(R. S. 54:I-33)

<i>County</i>	<i>Assessed value of personal property</i>	<i>Assessed value of real property</i>	<i>Percentage by which assessed value of real property should be increased or decreased</i>	<i>*True value of real property</i>
Atlantic	\$19,268,564	\$360,152,954	120.26	\$793,288,445
Bergen	95,945,206	1,367,324,829	268.46	5,038,042,848
Burlington	18,308,518	207,443,354	321.05	873,445,701
Camden	57,816,691	612,760,859	137.25	1,453,762,418
Cape May	27,584,006	508,998,746	2.09	519,651,604
Cumberland	18,824,040	132,649,722	185.06	378,134,897
Essex	202,362,300	1,863,899,050	121.78	4,133,730,428
Gloucester	13,925,247	172,723,845	264.03	628,772,643
Hudson	148,265,430	850,024,442	119.83	1,868,596,267
Hunterdon	8,141,792	62,416,167	460.85	350,062,630
Mercer	61,766,327	535,429,552	139.98	1,284,928,131
Middlesex	69,765,795	552,799,284	336.87	2,415,025,269
Monmouth	82,864,976	1,737,306,964	-3.30	1,680,018,339
Morris	33,233,928	464,374,204	266.43	1,701,627,717
Ocean	16,353,936	408,307,856	137.87	971,236,575
Passaic	75,918,236	651,811,486	199.04	1,949,197,028
Salem	21,490,931	54,890,972	303.23	221,334,565
Somerset	16,223,521	155,324,366	497.73	928,418,207
Sussex	5,556,272	86,631,808	305.52	351,304,980
Union	104,681,827	926,348,355	248.43	3,227,694,617
Warren	15,201,032	114,494,820	129.67	262,964,676
Total.....	\$1,113,498,575	\$11,826,113,635		\$31,031,237,985

* Adjustments were made taking into consideration the Revaluation and Reassessment programs in effect in 1962 in the various taxing districts for the first time.

Confirmed and promulgated at Trenton this 18th day of July, 1962.

WILLIAM KINGSLEY,
Deputy Director, Division of Taxation.

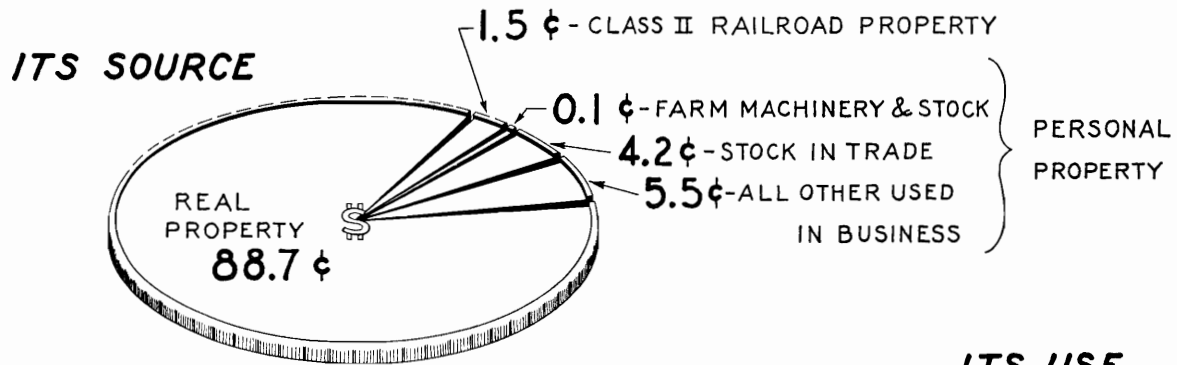
LOCAL PROPERTY TAXES
1959, 1960, 1961 and 1962
(Amounts in Thousands of Dollars)

<i>Class of Property</i>	<i>1959</i>	<i>1960</i>	<i>1961</i>	<i>1962</i>	<i>Increase 1962 over 1959</i>	<i>% Change 1962 over 1959</i>
RESIDENTIAL						
Real Estate	\$398,502	\$434,648	\$480,088	\$544,939	\$146,437	36.75%
Less: Senior Citizen Exemptions .....	.....	.....	.....	7,956	7,956	.....
Personal Property	18,506	18,778	19,002	14	-18,492	-99.92%
Total	<u>\$417,008</u>	<u>\$453,426</u>	<u>\$499,090</u>	<u>\$536,997</u>	<u>\$119,989</u>	<u>28.77%</u>
COMMERCIAL AND INDUSTRIAL						
Real Estate	\$244,690	\$261,699	\$275,924	\$299,460	\$54,770	22.38%
Personal Property	79,600	85,039	89,920	93,561	13,961	17.54%
Total	<u>\$324,290</u>	<u>\$346,738</u>	<u>\$365,844</u>	<u>\$393,021</u>	<u>\$68,731</u>	<u>21.19%</u>
FARM						
Real Estate	\$12,778	\$13,717	\$14,290	\$15,231	\$2,453	19.20%
Personal Property	1,181	1,249	1,197	1,125	-56	-4.74%
Total	<u>\$13,959</u>	<u>\$14,966</u>	<u>\$15,487</u>	<u>\$16,356</u>	<u>\$2,397</u>	<u>17.17%</u>
VACANT LAND	\$23,159	\$24,999	\$26,251	\$30,113	\$6,954	30.03%
Class II Railroad	14,920	15,565	15,744	14,907	-13	-0.09%
Total Before Veterans' Exemptions ..	<u>\$793,336</u>	<u>\$855,744*</u>	<u>\$922,416</u>	<u>\$991,394</u>	<u>\$198,058</u>	<u>24.97%</u>
Veterans' Exemptions	\$20,213	\$21,091	\$22,697	\$20,220	\$7	0.03%
Total (net) Taxes	<u>\$773,123</u>	<u>\$834,653*</u>	<u>\$899,719</u>	<u>\$971,174</u>	<u>\$198,051</u>	<u>25.62%</u>

* Total tax for 1960 includes \$49,064 of real estate taxes for Shrewbury Township not divided by class of property.

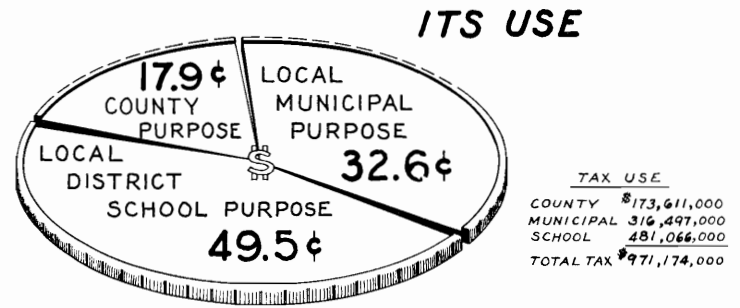
THE TAX DOLLAR

ALL MUNICIPALITIES - FISCAL YEAR 1962 - \$971.2 MILLIONS



TAX SOURCE	
REAL PROPERTY	\$861,567,000
CLASS II RAILROAD PROPERTY	14,907,000
PERSONAL PROPERTY	
* NON-BUSINESS (OTHER THAN HOUSEHOLD)	14,000
FARM MACHINERY & STOCK	1,125,000
STOCK IN TRADE & OTHER BUSINESS	93,561,000
TOTAL TAX	\$971,174,000

* NOT SHOWN IN DIAGRAM - AMOUNTS TO ONLY 0.001¢



TAX USE	
COUNTY	\$173,611,000
MUNICIPAL	316,497,000
SCHOOL	481,066,000
TOTAL TAX	\$971,174,000

SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION :

	1962	1961	<i>Increases</i>
Bank stock taxes (divided equally between county and municipality)	\$4,080,504.90	\$3,735,300.26	\$245,204.64

LEVIED BY LOCAL ASSESSORS :

County taxes (exclusive of counties' quota of bank stock taxes)	\$172,409,967.34	\$158,295,612.05	\$14,114,355.29
County library taxes	1,200,506.27	1,006,069.64	194,436.63
Local purpose taxes (exclusive of municipalities' quota of bank stock taxes) :			
District school taxes	667,737,926.42	447,670,626.82	220,067,299.60
Other local taxes	316,499,297.49	292,747,269.98	23,752,027.51
Total taxes raised at local rates (Second-class Railroad Property taxes included)	\$1,157,847,697.52	\$899,719,578.49	\$258,128,119.03
Poll taxes	\$2,340.00	\$21,119.00	*\$18,779.00

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

	1962	1961	<i>Increases</i>
Second-class railroad property taxes	\$14,909,027.30	\$15,730,611.32	*\$821,584.02
Public utility franchise taxes	37,425,726.84	34,643,238.76	2,782,488.08
Public utility gross receipts taxes ..	48,492,006.62	42,039,576.76	6,452,429.86
Financial business taxes	870,672.52	824,117.42	46,555.10
Totals	\$101,697,433.28	\$93,237,544.26	\$8,459,889.02

* Decrease.

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS

COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE
FOR THE CALENDAR YEAR 1962 AND 1961

<i>County</i>	<i>1962</i>	<i>1961</i>	<i>Increase</i>
Atlantic	\$370,722,552	\$197,186,555	\$173,535,997
Bergen	1,421,407,147	1,255,290,292	166,116,855
Burlington	213,906,668	183,760,028	30,146,640
Camden	650,664,676	479,053,381	171,611,295
Cape May	532,485,410	527,250,867	5,234,543
Cumberland	146,424,848	133,661,906	12,762,942
Essex	2,048,384,965	1,920,129,992	128,254,973
Gloucester	178,082,735	148,832,490	29,250,245
Hudson	1,090,069,612	1,117,222,040	*27,152,428
Hunterdon	67,370,802	58,653,305	8,717,497
Mercer	586,075,487	500,867,253	85,208,234
Middlesex	598,982,271	546,934,534	52,047,737
Monmouth	1,800,413,191	529,868,132	1,270,545,059
Morris	483,204,659	374,313,884	108,890,775
Ocean	415,406,498	300,041,196	115,365,302
Passaic	711,605,762	685,031,555	26,574,207
Salem	73,678,948	70,286,694	3,392,254
Somerset	163,890,506	162,211,763	1,678,743
Sussex	89,102,681	59,841,232	29,261,449
Union	1,010,584,006	944,609,476	65,974,530
Warren	126,744,167	64,144,292	62,599,875
Totals	\$12,779,207,591	\$10,259,190,867	\$2,520,016,724

SUMMARY OF EXEMPT PROPERTY

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

	<i>1962</i>	<i>1961</i>	<i>Increase or Decrease</i>
Public school property	\$640,825,459	\$535,476,120	\$105,349,339
Other school property	182,311,482	159,281,339	23,030,143
Public property	944,610,949	891,496,688	53,114,261
Church and charitable property	431,780,891	366,427,674	65,353,217
Cemeteries and graveyards	22,575,440	19,482,732	3,092,708
Other Exemptions:			
Real	271,867,762	253,308,589	18,559,173
Personal	11,646,570	12,636,948	* 990,378
Totals	\$2,505,618,553	\$2,238,110,090	\$267,508,463
Net Increase			\$267,508,463

* Decrease.

LOCAL TAX STATISTICS *

Year	Valuations of land and improvements	Valuation of personal property	Second-class railroad property	DEDUCTIONS**			Net valuation taxable including second-class railroad property
				Household furniture and effects	Veterans' exemptions	Exemptions of Senior Citizens	
1940	\$4,652,595,551	\$727,316,142	\$177,594,315	\$43,384,980	\$23,583,564	.....	\$5,489,669,439
1941	4,592,386,939	746,668,106	176,004,002	44,725,196	24,129,495	.....	5,445,446,356
1942	4,574,654,520	776,268,659	182,636,364	45,833,696	25,523,439	.....	5,278,764,044 ³
1943	4,470,157,738	1,010,265,738	182,093,583	47,523,165	26,804,204	.....	5,405,273,407 ³
1944	4,434,493,406	1,084,944,392	184,518,034	49,353,430	31,526,702	.....	5,437,493,641 ³
1945	4,418,744,867	1,106,328,142	185,464,170	50,433,470	34,167,294	.....	5,439,661,845 ³
1946	4,449,492,541	823,765,598 ¹	187,150,444	59,296,010	37,292,835	.....	5,176,669,294 ³
1947	4,594,563,450	851,239,609 ¹	188,527,405	61,387,111	49,856,710	.....	5,334,559,238 ³
1948	4,722,840,968	879,239,638 ¹	188,490,818	62,805,928	64,725,836	.....	5,662,970,325
1949	4,851,125,171	909,689,695 ¹	175,247,624	66,188,410	75,570,934	.....	5,794,303,146
1950	4,995,395,789	931,542,520 ¹	174,512,977	70,603,610	86,438,806	.....	5,944,408,870
1951	5,235,706,846	889,502,607 ²	174,562,876	74,805,955	99,466,294	.....	6,125,500,080
1952	5,471,651,223	944,175,279 ²	172,833,654	82,327,805	111,396,739	.....	6,394,935,612
1953	5,654,006,573	978,009,218 ²	178,292,590	87,685,770	121,700,410	.....	6,600,922,201
1954	5,831,646,047	1,007,778,907	180,059,093	91,253,615	132,222,150	.....	6,796,008,282
1955	6,036,782,116	1,039,121,758	176,880,853	95,660,089	145,221,763	.....	7,011,902,875
1956	6,361,413,337	1,072,519,140	174,614,364	99,019,035	160,307,587	.....	7,349,220,219
1957	6,762,380,549	1,118,845,705	171,973,302	104,260,264	175,282,906	.....	7,773,656,386
1958	7,074,687,049	1,159,626,661	172,667,564	108,168,888	188,845,809	.....	8,109,966,577
1959	7,843,164,021	1,231,245,418	165,768,257	110,612,043	199,021,428	.....	8,930,544,225
1960	8,442,068,654	1,286,985,701	162,308,510	117,234,130	207,538,500	.....	9,566,590,235
1961	9,101,995,317	1,329,206,914	163,688,279	118,356,300	217,343,343	.....	10,259,190,867
1962	11,824,915,335	1,113,498,575	142,793,091	.....	214,984,847	\$86,934,903	12,779,207,591

¹ All intangibles excluded except intangibles of Insurance Companies (N. J. S. A. 54:4-1, as amended, chapter 163, L. 1945).

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

³ Valuation of Second-Class Railroad Property excluded.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

** Deduction for debt 1940—\$622,300; 1941—\$758,000; 1942—\$802,000; 1943—\$822,700; 1944—\$818,100; 1945—\$810,400.

LOCAL TAX STATISTICS *—(Continued)

<i>Year</i>	<i>Average rate per \$100 of valuation</i>	<i>County taxes</i>	<i>County library taxes</i>	<i>District school taxes</i>	<i>Local municipal purpose taxes</i>	<i>Total property taxes⁴</i>	<i>Total bank stock taxes</i>
1940	4.718	\$45,241,966.18	\$123,094.78	\$81,879,162.77	\$114,278,529.02	\$259,046,032.09	\$670,854.48
1941	4.818	46,156,593.99	125,291.82	82,404,294.15	118,134,350.94	262,383,803.09	705,425.08
1942	4.723	47,605,788.02	135,335.80	82,643,953.51	104,603,012.34	250,548,264.32	779,638.94
1943	4.678	48,112,432.84	135,234.08	85,513,321.40	100,946,764.21	250,421,881.82	835,160.68
1944	4.743	48,438,987.50	144,339.47	87,842,485.07	103,831,616.79	256,354,906.89	942,637.78
1945	4.745	49,093,401.27	158,447.97	94,561,205.04	97,436,640.54	257,586,862.28	1,119,410.02
1946	5.110	51,039,442.18	176,651.21	94,984,535.23	108,941,611.61	266,621,417.51	1,372,908.12
1947	5.508	57,120,439.81	198,386.81	112,989,214.42	127,148,689.47	297,704,565.29	1,519,345.90
1948	5.904	62,908,190.23	227,184.80	128,335,632.69	142,569,470.58	334,288,409.89	1,637,837.58
1949	6.139	68,624,806.63	240,921.09	139,541,217.88	147,281,952.49	355,688,898.09	1,807,263.36
1950	6.201	68,513,188.05	278,129.34	148,875,101.55	151,024,847.40	368,691,266.34	1,805,418.92
1951	6.441	71,262,302.99	293,115.35	166,330,056.47	156,948,405.27	394,833,880.08	1,894,860.94
1952	6.778	78,201,103.46	314,625.30	185,807,689.03	169,103,001.29	433,426,419.08	2,041,095.92
1953	7.041	83,468,482.91	342,113.51	204,370,042.86	176,455,789.15	464,636,428.43	2,192,887.35
1954	7.50099	89,087,528.82	374,579.96	225,955,595.09	194,366,666.69	509,784,370.56	2,346,565.38
1955	7.615	95,166,334.19	428,204.03	232,336,686.23	206,003,088.64	533,934,313.09	2,535,930.12
1956	7.888	104,458,926.61	480,208.75	252,888,889.39	222,008,667.79	579,836,692.54	2,696,523.72
1957	8.308	114,026,209.18	592,134.03	293,511,406.30	237,437,358.71	645,567,108.22	2,890,474.08
1958	8.765	124,465,417.83	679,908.98	333,889,895.08	251,907,890.79	710,943,112.68	3,041,849.58
1959	8.660	136,359,781.30	780,299.13	373,175,210.55	262,808,418.91	773,123,186.63	3,208,561.68
1960	8.729	145,474,054.52	857,404.72	410,075,314.64	278,246,550.93	834,652,779.84	3,477,833.88
1961	**8.770	158,295,612.05	1,006,069.64	447,670,626.82	292,747,269.98	899,718,941.50	3,735,300.26
1962	**7.599	172,409,967.34	1,200,506.27	481,105,813.53	316,499,297.49	971,174,356.33	4,080,504.90

⁴ Total Property Taxes for the years 1940 through 1946, State School Taxes, Soldiers Bonus Bond Taxes and State Real Taxes, not shown separately.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

** Chapter 50, P. L. 1960 repealed provision relating to the computation of the average tax rate as a basis for determining the Public Utility gross receipts tax. Such tax is now determined on the basis of gross receipts at the rate of 7.50%. For historical purposes the reporting of average rate has been continued.

CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

- | | |
|---|--|
| <p>15th day of following month.
(On or before.)</p> | <p>State licensee reports: State licensees' reports to be filed with the Director on or before the 15th day of each month. 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.)</p> |
| <p>15th day of following month.
(Not later than.)</p> | <p>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. 55:44-1; P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.)</p> |
| <p>20th day of following month.
(Not later than.)</p> | <p>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.)</p> |

CIGARETTE TAX

- | | |
|--|---|
| <p>20th day of each month.
(On or before.)</p> | <p>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 as amended.)</p> |
| <p>First or last day of each month.</p> | <p>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 as amended.)</p> |
| | <p>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 as amended.)</p> |

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 as amended.)

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 as amended.)

March 31.

Distributors' licenses: Distributors' licenses expire on March 31 of each year. The renewal fee is \$350.00. (C. 65, P. L. 1948 as amended.)

March 31.

Wholesale, retail and consumers' licenses: Expire on March 31 of each year. Fee for Wholesale Dealers' license \$200.00, Retail Dealers' license (over-the-counter) \$5.00. Vending machine license \$1.00 per machine, consumers' license \$1.00. (C. 65, P. L. 1948 as amended.)

No time limit
prescribed.

Refunds of tax, redemption of unused or mutilated but identifiable cigarette revenue stamps: May be made up to the face value of said stamps, less the discount allowed by the Director at the time of the purchase of the stamps by said distributor or dealer. (C. 65, P. L. 1948 as amended.)

CORPORATION BUSINESS TAX

January 1.

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

First Monday
in January.
(On or before.)

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. (N. J. S. A. 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 during the period July 1 to December 31 next preceding the privilege year. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)

	<p>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. Effective with returns due on and after January 1, 1959, the deadline of December 1 is removed. (N. J. S. A. 54:10A-19.)</p>
<p>May 15. (On or before.)</p>	<p>Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during January. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)</p>
<p>June 15. (On or before.)</p>	<p>Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during February. (R. S. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)</p>
<p>July 15. (On or before.)</p>	<p>Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during March. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)</p>
<p>August 15. (On or before.)</p>	<p>Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during April. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)</p>
<p>September 15. (On or before.)</p>	<p>Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during May. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)</p>
<p>October 15. (On or before.)</p>	<p>Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during June. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)</p>
<p>December 1. (On or before.)</p>	<p>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. (N. J. S. A. 54:10A-21.)</p>
<p>Within three months.</p>	<p>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. (N. J. S. A. 54:10A-19.2(a).)</p>

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. (N. J. S. A. 54:10A-20.)

FINANCIAL BUSINESS TAX

January 1.

Financial business tax lien attaches: The lien for financial business taxes attaches on all of the taxpayers' property and franchises on and after January 1 of the year in which it is due and payable. (N. J. S. A. 54:10B-16.)

April 15.
(On or before.)

Due date for return and tax payment: Financial business tax returns and tax payments are due on or before this date. (N. J. S. A. 54:10B-14.)

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. (N. J. S. A. 54:10B-15.)

November 1.
(On or before.)

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. (N. J. S. A. 54:10B-24.)

November 10.
(On or before.)

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. (N. J. S. A. 54:10B-24.)

December 1.
(On or before.)

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. (N. J. S. A. 54:10B-20.)

- 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. (N. J. S. A. 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. (N. J. S. A. 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. (N. J. S. A. 54:10B-19.)

INSURANCE PREMIUMS TAX

- March 1. **Annual return by foreign fire insurance companies due:** Each foreign fire insurance company which takes insurance risks on property in this State, shall, on or before March 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 12 months ending December 31 of the preceding year, for fire insurance upon such property in such locality. (R. S. 54:18-1.)
- March 1. **Annual 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.)
- March 1.
(On or before.) **Annual tax by foreign fire insurance companies due:** Annual tax payment—two per cent of premiums received during the 12 months ending December 31 of the preceding year shall be paid on or before this date by foreign fire insurance companies to the treasurer of the duly incor-

porated 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.)

March 1.
(On or before.)

Annual tax by agents and brokers of foreign fire insurance companies due: Annual tax payment—two per cent of premiums received during the 12 months ending December 31 of the preceding year; 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.)

March 1.
(On or before.)

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. (N. J. S. A. 54:18A-8.)

March 1.
(On or before.)

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. (N. J. S. A. 54:18A-19.)

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. (N. J. S. A. 54:18A-19.)

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. (N. J. S. A. 54:18A-19.)

June 1.
(On or before.)

Due date of tax: Insurance premiums tax is due on or before this date. (N. J. S. A. 54:18A-1.)

- November 15.
(On or before.)
- Certification by Commissioner of Banking and Insurance:** Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Banking and Insurance to Director of Division of Taxation on or before this date. (N. J. S. A. 39:6-59.)
- December 31.
(On or before.)
- Due date of ratable cost of administration of Motor Vehicle Security-Responsibility Law:** The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation on or before this date. (N. J. S. A. 39:6-59.)

EMERGENCY TRANSPORTATION TAX

- Last day of month following close of each calendar year.
(On or before.)
- Employer report of taxes withheld:** Employers, required by Ch. 32, L. 1961, as amended, to deduct and withhold specified taxes, must file form NJTT-2101 and pay such taxes withheld to the Emergency Transportation Tax Bureau. (N. J. S. A. 54:8A-49 (a)).
- Last day of second month following close of each calendar year.
(On or before.)
- Employer statement of taxes withheld during year:** Employers must furnish each employee, from whom taxes withheld, with a statement of the employee's gross earnings and the amount of the New Jersey Emergency Transportation Tax withheld. A copy of these statements (on form NJTT-2102) together with a summary report of the total amount withheld from all employees (on form NJTT-2103) must be filed with the Emergency Transportation Tax Bureau. (N. J. S. A. 54:8A-17.)
- April 15 following close of each calendar year or the 15th day of the 4th month following close of a (taxpayer's) fiscal year.
(On or before.)
- Taxpayers required to pay tax imposed:** All persons subject to the Emergency Transportation Tax must file form NJTT-203 or form NJTT-209 and to pay any amount of taxes due. (N. J. S. A. 54:8A-18.)

LOCAL PROPERTY TAX

(Work calendars for assessors, collectors, and county boards of taxation are summarized so that critical dates may be quickly found. See pages 110-115.)

Year Previous to Tax Year.

- January 1. **Listing date for tangible personal property used in business:** The taxable value of tangible personal property used in business shall be determined as of January 1, 1963, which shall be the listing date with respect to taxes payable in the year 1964. (P. L. 1960, c. 51, sec. 8; R. S. Cum. Supp. 54:4-11.)
- April 1.
(On or before.) **County Boards of Taxation to establish percentage level:** County Boards of Taxation shall, by resolution establish the percentage level of taxable value of real property on or before April 1, 1963. (P. L. 1960, c. 51, sec. 3; R. S. Cum. Supp. 54:4-2.27.)
- April 10.
(Not later than.) **Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real estate:** Secretaries of County Boards of Taxation shall mail copy of resolution or statement pertaining to percentage level established for real property to Director, Division of Taxation, each assessor and board of assessors, and municipal clerk of each municipality in the county. (P. L. 1960, c. 51, sec. 3; R. S. Cum. Supp. 54:4-2.27.)
- May 1.
(On or before.) **Owners of tangible personal property used in business to file return:** On or before May 1, 1962 owners of tangible personal property used in business shall file with the assessor a return in duplicate. Upon receipt of such returns the assessor shall forward the duplicate to the Director of the Division of Taxation. (P. L. 1960, c. 51, sec. 10; R. S. Cum. Supp. 54:4-12.)
- August 1. **Final date for taxpayers to request extension of time for filing return of tangible personal property used in business:** The assessor, upon request made on or before the expiration of three months next following the last date for filing any return as fixed by law, may extend the time to file such return to a date not later than the end of a 4-month period

- next following such last date for filing, for good cause shown. (P. L. 1960, c. 51, sec. 11; R. S. Cum. Supp. 54:4-13.)
- October 1. **Assessments made as of this date:** Assessor shall assess real and tangible personal property as of October 1, 1962 for the tax year 1963 (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, 1962 for tax year 1963 (P. L. 1943, c. 120, secs. 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 and c. 260.)
- October 1. **Prerequisites for veterans' exemption must exist:** Assessor must determine as of this date whether claimant for veterans' exemptions establishes honorable discharge or release under honorable circumstances from active service in time of war in any branch of the armed forces of the United States, possessed legal title to the property for which exemption is claimed and was both a United States citizen and legal resident of New Jersey. (P. L. 1951, c. 184; N.J.S.A. 54:4-3.12j; R. S. Cum. Supp. 54:4-3.12j.)
- October 1. **Prerequisites for senior citizens' exemption must exist:** Assessor must determine as of this date whether claimant for senior citizens' exemption establishes on or before December 31 legal residency in New Jersey for a period of three years immediately prior to this date, age of 65 years or more, ownership of dwelling house and residence in dwelling house, and income not in excess of \$5,000 during the calendar year or fiscal year ending before October 1. (P. L. 1961, c. 9, sec. 2; R. S. Cum. Supp. 54:4-3.37 as amended.)
- October 1
(On or before.) **File application blast or radiation fallout shelter exemption with assessor:** Application for blast or radiation fallout shelter exemption must be filed with assessor. (P. L. 1962, c. 87, sec. 3, R. S. Cum. Supp. 54:4-3.50.)
- October 1. **"Common Levels" for use in assessment of tangible personal property used in business determined and mailed:** The Director, Division of Taxation, shall determine "common levels" from data compiled for the purposes of chapter

86, Laws of 1954, for use in the assessment of tangible personal property used in business for the tax year 1963. The Director shall mail to the secretary of each county board of taxation and to the assessor or board of assessors, and the municipal clerk of each municipality, a certified list setting forth the unweighted average assessment ratio determined by him for each taxing district. (P. L. 1960, c. 51, sec. 8; R. S. Cum. Supp. 54:4-11.)

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 as am. by 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.)

Assessor obtain initial statement or further statement for exemption: Assessor shall obtain from each owner of real property for which a tax exemption is claimed an initial statement under oath, if one has not theretofore been filed, showing the right of such owner to claim exemption. When an initial statement has been filed, then not later than November 1, 1954, and thereafter not later than November 1 of every third succeeding year, said assessor shall obtain a further statement under oath from each owner of real property for which tax exemption is claimed, provided, that nothing herein contained shall require a further statement to be filed in the same year in which an initial statement shall have been filed but that the further statement shall thereafter be filed at the time and in the years required for the filing of further statements. Each assessor may at any time inquire into the right of a claimant to the continuance of an exemption hereunder and for that purpose he may require the filing of a further statement or the submission of such proof as he shall deem necessary to determine the right of the claimant to continuance of the exemption. (P. L. 1951, c. 135, as amended by P. L. 1954, c. 102, N.J.S.A. 54:4-4.4; R. S. Cum. Supp. 54:4-4.4.)

November 1.
(On or before.)

File application for senior citizens' exemption with assessor: Application for senior citizens' exemption must be filed with assessor. (P. L. 1961, c. 9, sec. 4; R. S. Cum. Supp. 54:4-3.39.)

November 1.
(On or before.)

File annual statement for continuance of senior citizens' exemption with assessor: A claim having been filed with and allowed by the assessor shall continue in force from year to year without the necessity for further claim so long as the claimant shall be entitled to the senior citizens'

exemption if the claimant shall file the annual statement as prescribed by the Director. (P. L. 1961, c. 9, sec. 8; R. S. Cum. Supp. 54:4-3.43.)

December 1.
(Prior to.) **Tax bills for first two installments of local tax to be mailed by collector to taxpayers:** At least two months prior to the date on which the first installment of taxes falls due (Feb. 1), the collector shall mail a tax bill to individuals assessed, covering the first and second installments of tax computed at one-half of the complete tax last previously levied. (P. L. 1933, c. 266; N.J.S.A. 54:4-64; R. S. Cum. Supp. 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. 1941, c. 291, sec. 17; as am. 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.)

December 31.
(On or before.) **File application for veterans' exemption with Assessor:** Application for veterans' exemption must be filed with assessor, thereafter filed with collector. (P. L. 1951, c. 184; N.J.S.A. 54:4-3.12-1; R. S. Cum. Supp. 54:4-3.12-1.)

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. (P. L. 1933, c. 266; N.J.S.A. 54:4-38; R. S. Cum. Supp. 54:4-38.)

Tax Year: (See Note 1.)

January 1.
(Prior to.) **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.)

Note 1.—For steps which are to be taken each month see January calendar as they are listed only once.

January 1.
(Before.)
(Note 2.)

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 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, as am. by P. L. 1945, c. 137; P. L. 1949, c. 144; P. L. 1949, c. 177; N.J.S.A. 54:4-63.2; R. S. Cum. Supp. 54:4-63.2.)

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. (P. L. 1933, c. 266, sec. 8, as am. by L. 1935, c. 318, sec. 1; N.J.S.A. 54:4-73; R. S. Cum. Supp. 54:4-73.)

January 10.
(Before.)

Notify assessor of material depreciation of structure between October 1 and January 1: When a structure is materially depreciated between October 1 and January 1, the assessor upon notification by the taxpayer shall examine the property and determine the value of such parcel as of January 1. (P. L. 1945, c. 260; N.J.S.A. 54:4-35.1; R. S. Cum. Supp. 54:4-35.1.)

January 10.
(On or before.)

Assessor file with county board of taxation copy of Initial Statement and Further Statement: Assessor shall file with county board of taxation, attached to the list of exempt property, one copy of each Initial Statement and Further Statement. (P. L. 1951, c. 135, as am. by P. L. 1954, c. 102; N.J.S.A. 54:4-4.4; R. S. Cum. Supp. 54:4-4.4.)

Note 2.—As to erections and improvements completed between January 1 and October 1, see October 1.

- 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. 1934, c. 2 as am. by P. L. 1942, c. 235, sec. 1, as am. P. L. 1946, c. 146, as am. P. L. 1949, c. 29, as am. P. L. 1953, c. 230; N.J.S.A. 54:9-5; R. S. Cum. Supp. 54:9-5.)
- 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. 1941, c. 291, sec. 18, as am. 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.)
- 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. (P. L. 1934, c. 91, sec. 1; N.J.S.A. 54:3-17; R. S. Cum. Supp. 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. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-18; R. S. Cum. Supp. 54:3-18.)
- February 1. **First installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)
- February 15. **First installment 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 installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 54:4-74.)
- March 1.
(On or before.) **School district to certify to the county board of taxation the amount appropriated for school purposes. Those districts organized under R. S. 18:7-79 shall also certify same to the assessor:** 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 during

the school year. Those districts organized under R. S. 18:7-79 shall also certify same to the assessor. (P. L. 1933, c. 266; N.J.S.A. 54:4-45; R. S. Cum. Supp. 54:4-45; P. L. 1933, c. 401; N.J.S.A. 18:7-79; R. S. Cum. Supp. 18:7-79.)

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. (P. L. 1934, c. 2, as am. by P. L. 1947, c. 249, as am. by P. L. 1941, c. 291; N.J.S.A. 54:9-9; R. S. Cum. Supp. 54:9-9.)

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.)

March 10.
(Before.)

County boards of taxation to conclude hearings on equalization tables: Equalization of assessments between the taxing districts within a county shall be completed by the county boards before March 10. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-18; R. S. Cum. Supp. 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. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-19; R. S. Cum. Supp. 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 district, et als., from his valuations of railroad property. (P. L. 1941, c. 291, sec. 18 as am. by P. L. 1942, c. 337, sec. 2, as am. 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.)

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. 1941, c. 291, as am. by P. L. 1942, c. 337, sec. 2, as am. 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.)

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. (P. L. 1905, c. 67, as am. by P. L. 1921, c. 350; N.J.S.A. 54:1-29; R. S. Cum. Supp. 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; as am. by P. L. 1942, c. 337, 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. 1941, c. 291, as am. by P. L. 1942, c. 337; as am. by P. L. 1948, c. 40, sec. 10; N.J.S.A. 54:29A-19; R. S. Cum. Supp. 54:29A-19.)
- 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, as am. by P. L. 1945, c. 163, as am. by P. L. 1948, c. 41; N.J.S.A. 54:4-52; R. S. Cum. Supp. 54:4-52.)
- May 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. (P. L. 1918, c. 236; N.J.S.A. 54:4-55; R. S. Cum. Supp. 54:4-55.)
- May 1. **Second installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)

- May 6.
(On or before.)
(Note 3.) **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 3.) **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 installment 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 installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 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 installment of taxes falls due (August 1). (P. L. 1933, c. 266; N.J.S.A. 54:4-64; R. S. Cum. Supp. 54:4-64.)
- June 1. **One-half of bank stock tax due and payable to county treasurer:** (P. L. 1934, c. 2, as am. by P. L. 1946, c. 146; N.J.S.A. 54:9-11; R. S. Cum. Supp. 54:9-11.)
- June 5.
(On or before.)
(Note 3.) **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 3.) **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.)

Note 3.—This is not a definite date.

June 11. (On or before.) (Note 3.)	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.)
Second Monday in 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.)
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. (P. L. 1931, c. 202; N.J.S.A. 54:33-10; R. S. Cum. Supp. 54:33-10.)
July 6. (On or before.) (Note 3.)	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). (P. L. 1934, c. 191, sec. 4; N.J.S.A. 54:1-33; R. S. Cum. Supp. 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. (P. L. 1934, c. 191, sec. 5; N.J.S.A. 54:1-34; R. S. Cum. Supp. 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 installment of real and tangible personal property tax due: (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)

Note 3.—This is not a definite date.

- August 15. **Third installment 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 installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 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. (P. L. 1933, c. 266, as am. by P. L. 1945, c. 125; N.J.S.A. 54:3-21; R. S. Cum. Supp. 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 Boards. (P. L. 1934, c. 191, sec. 6; N.J.S.A. 54:2-38; R. S. Cum. Supp. 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.)
- September 10.
(Before.) **Division of Tax Appeals shall complete review of county equalization tables:** Review of county equalization tables shall be completed before September 10 by the Division of Tax Appeals. (P. L. 1934, c. 191, sec. 3, as am. by P. L. 1951, c. 113, sec. 1; N.J.S.A. 54:2-37; R. S. Cum. Supp. 54:2-37.)
- October 1.
(On or before.) **Table of Equalized Valuations for State School Aid promulgated:** The Director of the Division of Taxation shall promulgate a Table of Equalized Valuations to be used in the calculation and apportionment of distributions pursuant to the State School Aid Act of 1954. Any taxing district objecting to table is required to file complaint with Division of Tax Appeals within 10 days of the date of promulgation. (P. L. 1954, c. 86, secs. 1-4, N.J.S.A. 54:1-35.1, et seq.; R. S. Cum. Supp. 54:1-35.1 et seq.)
- 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 results by 12. (P. L. 1941, c. 397, sec. 3, as am. by P. L. 1945, c. 137, sec. 2; as am. by P. L. 1949, c. 144 and P. L. 1949, c. 177; N.J.S.A. 54:4-63.3; R. S. Cum. Supp. 54:4-63.3.)
- 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 thereof, 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.
(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. (P. L. 1934, c. 191; N.J.S.A. 54:2-38; R. S. Cum. Supp. 54:2-38.)
- November 1. **Fourth installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 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.
(After.) **Collector to enforce collection of personal and poll taxes:** The collector shall after the date when the last installment 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. 1933, c. 266, as am. by P. L. 1944, c. 134, as am. by P. L. 1953, c. 74; 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. (P. L. 1933, c. 266, as am. by P. L. 1936, c. 151; N.J.S.A. 54:4-79; R. S. Cum. Supp. 54:4-79.)
- November 15. **Fourth installment 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 installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 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. (P. L. 1933, c. 266, as am. by P. L. 1946, c. 161; N.J.S.A. 54:3-26; R. S. Cum. Supp. 54:3-26.)
- 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:** (P. L. 1934, c. 2, as am. by P. L. 1946, c. 146; N.J.S.A. 54:9-11; R. S. Cum. Supp. 54:9-11.)
- 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. 24b, as am. by 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.) **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. 24b; as am. by P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)

- 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 by filing a petition of appeal to the division, in manner and form to be by said division prescribed, and the division shall proceed summarily to hear and determine all such appeals and render its judgment thereon as soon as may be. (P. L. 1933, c. 266, as am. by P. L. 1944, c. 240, as am. by P. L. 1946, c. 161, as am. by P. L. 1954, c. 115, N.J.S.A. 54:2-39; R. S. Cum. Supp. 54:2-39.)
- December 31.
(On or before.) **Allowance of Veterans' Exemption:** No application for exemption in a previous tax year shall be allowed by any assessor, collector or governing body. (P. L. 1951, c. 184; N.J.S.A. 54:4-3.12-1; R. S. Cum. Supp. 54:4-3.12-1.)
- 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.)
- January 10.
(Not later than.) **Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid:** Appeals to the Division of Tax Appeals by taxing districts on Table of Equalized Valuations for State School Aid and any resulting revision must be completed by January 10 following the date of promulgation. (P. L. 1954, c. 86, sec. 4; N.J.S.A. 54:1-35.4; R. S. Cum. Supp. 54:1-35.4.)
- January 15.
(On or before.) **Collector or assessor file with county board of taxation list of veterans' exemptions:** 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; N.J.S.A. 54:4-34.2; R. S. Cum. Supp. 54:4-34.2.)
- 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
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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. Cum. Supp. 54:5-19.)

LOCAL PROPERTY TAX CALENDAR

ASSESSOR

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January 1	Listing date for tangible personal property used in business (commencing January 1, 1963) for tax year 1964	94
May 1 (On or before.)	Owners of tangible personal property used in business to file return with assessor	94
May 1 (On or before.)	Assessor to forward duplicate of each business tangible personal property tax return to Director, Division of Taxation	94
August 1	Final date for taxpayers to request extension of time for filing return of tangible personal property used in business	94
October 1	Assessments made as of this date for tax year 1963	95
October 1	Valuation date of real and tangible personal property for tax year 1963	95
October 1	Prerequisites for Veterans Exemption must exist	95
October 1	Prerequisites for Senior Citizens' exemption must exist	95
October 1	File application for blast or radiation fallout shelter exemption with assessor	95
October 22 (Not later than.)	Request for copy of detailed statement of II Class R. R. property	96
November 1 (On or before.)	Obtain Initial Statement or Further Statement for Exemption	96
November 1 (On or before.)	File application for Senior Citizens' exemption with assessor	96
November 1 (On or before.)	File annual statement for continuance of Senior Citizens' exemption with assessor	96
December 31 (On or before.)	Notice of time and place where assessment list may be inspected. Legal advertisement	97
December 31 (On or before.)	Application for Veterans Exemption must be filed with assessor, thereafter with Collector	97
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January 1 (Before.)	Real property sold or improved after October 1 and before January 1	98
January 10 (On or before.)	File with County Board of Taxation copy of Initial Statement and Further Statement	98

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January 10 (Before.)	Assessor to be notified of material depreciation of structure between October 1 and January 1	98
January 10	Assessment Lists and Duplicates filed with County Board of Taxation	99
January 15 (On or before.)	File list of veterans exemptions allowed previous year, with County Board of Taxation	108
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes. Also certify to assessor school districts under R. S. 18:7-79 ..	99
Second Monday in June (On or before.)	Report of local assessors. If required by Director, Division of Taxation shall report valuation of R. R. Prop. not used for railroad purposes	103
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October 1	Added Assessment List to be filed by assessor with County Board of Taxation	105
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Year Previous to Tax Year.

December 1 (Before.)	Tax bills for first two installments of local tax to be mailed to taxpayers	97
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Tax Year.

January 1	Real property taxes a lien	98
January 1	Report and pay collections to municipality	98
February 1	First installment of real and tangible personal property tax due	99
May 1	Second installment of real and tangible personal property tax due	101
May 6 (On or before.)	Franchise tax on utility companies certified to municipal collector	102
May 11 (On or before.)	Bill franchise taxes to utility companies	102
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June 5 (On or before.)	Utility franchise tax due to municipalities (first payment)	102

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August 1	Third installment of real and tangible personal property tax due 103
September 1	Franchise and gross receipts taxes on utility companies due municipalities (2nd payment) 104
October 10 (On or before.)	Added assessment duplicates to be delivered to collectors 105
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors 105
October 25 (Before.)	Added assessment tax bills to be mailed or delivered to taxpayers 105
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November 1	Omitted property assessment taxes payable 106
November 1 (After.)	Enforce collection of personal and poll taxes 106
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December 31 (On or before.)	Grant Veterans Exemption for current taxable year to this date 108
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	Tax Year.	
January 10 (On or before.)	Banks to file bank stock tax reports	99
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January 25	Meet to equalize assessments between taxing districts..	99
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes	99
March 1	Bank stock tax to be determined	100
March 10 (Before.)	County Boards of Taxation to conclude hearings on equalization tables	100
March 10 (After.)	Send copy of equalization table to Director Division of Taxation et al.	100
April 1 (On or before.)	Certify general tax rates	101
April 10 (On or before.)	Table of aggregates to be completed	101
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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	108
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June 30 (On or before.)	Governing body of taxing district to cancel uncollectible tax assessments	109

MOTOR FUELS TAX

<p>Next to the last business day of each month. (On or before.)</p>	<p>Distributors' reports: Distributors shall file report of number of gallons of fuel sold or used during preceding calendar month. (R. S. 54:39-27.)</p>
<p>First or last day of each month.</p>	<p>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.)</p>
<p>Next to the last business day of each month. (On or before.)</p>	<p>Tax payable: Motor fuel tax to be paid on fuel sold or used during preceding calendar month. (R. S. 54:39-27.)</p>
<p>No time prescribed.</p>	<p>Distributors' and special "A" licenses: Distributors' and special "A" licenses, issued without charge, shall remain in force until suspended or revoked for cause or otherwise cancelled. (R. S. 54:39-32.)</p>
<p>March 31.</p>	<p>Retail dealers', wholesale dealers', transport and special "B" licenses: Expire on March 31 in each year. (R. S. 54:39-32.) Fee for retail dealer's license \$5; wholesale dealer's and transport licenses \$2. (R. S. 54:39-30, 31 and 41.) Special "B" license no fee.</p>
<p>Within 30 days after close of month of report.</p>	<p>Carriers of fuels: Shall, when requested by the Director, report deliveries of fuel in bulk within 30 days after the close of the month covered by the reports. (R. S. 54:39-38.)</p>
<p>Within five days from receipt of fuels.</p>	<p>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).)</p>
<p>Fifteenth day of each month. (On or before.)</p>	<p>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).)</p>
<p>Last business day of month following purchase. (On or before.)</p>	<p>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.)</p>
<p>Within one year after payment.</p>	<p>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.)</p>
<p>One year after order or assessment.</p>	<p>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.)</p>

OUTDOOR ADVERTISING

- March 15.
(On or before.) **Licenses:** All licenses shall expire on March 31 following the date of issue and may be renewed for the ensuing year. All applications for renewal of licenses shall be filed with the Director on or prior to March 15 preceding their expiration. (c. 191, sec. 3, P. L. 1959.)
- March 15.
(On or before.) **Permits:** All permits and conditional permits shall expire on March 31 following the date of issue, and may be renewed for the ensuing year under the same terms and conditions of the original applications. All applications for renewal of permits or conditional permits shall be in writing on forms prescribed and furnished by the Director, which forms shall be filed with the Director not later than March 15 preceding their expiration date. (c. 191, sec. 7, P. L. 1959.)

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. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 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. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:30A-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. 54:30A-20; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:30A-56.)

Year in Which Taxes are Payable.

- February 1. **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. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 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. 54:30A-21; P. L. 1940, c. 5, sec. 9; N.J.S.A. 54:30A-57.)
- 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. 54:30A-24; P. L. 1940, c. 5, sec. 12; N.J.S.A. 54:30A-60.)
- 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. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- 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. 54:30A-23; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)
- 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. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- 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. (P. L. 1940, c. 5, sec. 13; P. L. 1941, c. 401, sec. 2; N.J.S.A. 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. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

Note 1.—This is not a definite date.

- 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. 54:30A-23; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)
- 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. 54:30A-62.)
- 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. 54:30A-59.)
- 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. 54:30A-62.)
- 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. 54:30A-62.)
- 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. 54:30A-59.)
- 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. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- 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. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

Note 1.—This is not a definite date.

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; P. L. 1952, c. 229, sec. 1; 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.)
- 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. **Proceedings contesting determination of Division of Tax Appeals:** The final determination of the Division of Tax Appeals may be contested by a proceeding in lieu of prerogative writ. (P. L. 1941, c. 291, sec. 36; as am. by P. L. 1953, c. 51, sec. 124.)

DEPARTMENT OF THE TREASURY
DIVISION OF TAX APPEALS*

Vincent C. Duffy, *President*, Paterson.....Term Expires June 30, 1967
Ellis M. Kopp, *Commissioner*, BergenfieldTerm Expires June 30, 1966
Neil G. Duffy, *Commissioner*, East OrangeTerm Expires June 30, 1966
Harry A. Walsh, *Commissioner*, TrentonTerm Expires June 30, 1963
William C. Gotshalk, *Commissioner*, CamdenTerm Expires June 30, 1963
Anthony M. Lario, *Commissioner*, CamdenTerm Expires June 30, 1964
Paul E. Doherty, *Commissioner*, Jersey CityTerm Expires June 30, 1965
Thomas F. Carlin, *Secretary*.

*The Division of Tax Appeals is a quasi-judicial or quasi-legislative board appointed by the Governor. It reviews judgments of county boards of taxation on appeals from local assessments and all other assessments levied by the State except transfer inheritance taxes. It also received appeals from final County Equalization Tables and from the Director's Tables of Equalized Valuations used for the purpose of distributing school aid.

COUNTY BOARDS OF TAXATION

(With date of expiration of term)

ATLANTIC COUNTY BOARD OF TAXATION

President: Emanuel Hurst ('58), Mrs. Irene E. Popper ('60), Floyd M. Smith ('65).

Secretary: William T. Somers, Guarantee Trust Building, Atlantic City, N. J.

BERGEN COUNTY BOARD OF TAXATION

President: Louis A. D'Agosto ('65), Benjamin Green ('63), H. Lee Moss ('64),
Frank C. L. Merritt ('66), Werner E. Klemmer ('67).

Secretary: Robert B. Murphy, Administrative Building, Hackensack, N. J.

BURLINGTON COUNTY BOARD OF TAXATION

President: Edwin L. Davis ('63), Joseph R. Rhodes ('64), Harry F. Renwick ('65).

Secretary: Wilbur S. Lippincott, County Office Building, Mount Holly, N. J.

CAMDEN COUNTY BOARD OF TAXATION

President: John A. Borden ('65), Harold F. Walters ('63), Nat T. Toulon, Jr. ('64).

Secretary: Edward J. Kelly, 11th Floor, City Hall, Camden, N. J.

CAPE MAY COUNTY BOARD OF TAXATION

President: William J. Brown ('64), Fred C. Barthelmess ('63), Henry Silling ('65).

Secretary: Lawrence Berardelli, Jr., Cape May Court House, N. J.

CUMBERLAND COUNTY BOARD OF TAXATION

President: A. J. Fralinger ('60), Ralph A. Brandt ('59), Herbert Roselle, Jr. ('61).

Secretary: Keron D. Chance, Court House, Bridgeton, N. J.

ESSEX COUNTY BOARD OF TAXATION

President: Max Drill ('58), Joseph L. Magrino ('60), Maurice Schapira ('64),
Maclyn S. Goldman ('66), Francis A. Byrne ('67).

Secretary: Joseph Solimine, Hall of Records, Newark, N. J.

GLOUCESTER COUNTY BOARD OF TAXATION

President: George J. Daminger ('64), Walter L. Marshall ('62), Frank Rizzo ('63).

Secretary: Minnie C. Minster, Court House, Woodbury, N. J.

HUDSON COUNTY BOARD OF TAXATION

President: David W. Nicoll ('66), John F. Wilkins ('63), John P. Botti ('64),
Carl A. Ruhlmann ('65), John J. Barry ('67).
Secretary: Michael V. Donovan, Administration Building, 595 Newark Ave., Jersey
City, N. J.

HUNTERDON COUNTY BOARD OF TAXATION

President: Walter O'Rourke, Sr. ('63), Vincent Abraitys ('64), Mrs. Josephine K.
Levergood ('65).
Secretary: John J. Matthews, Hall of Records Annex, Flemington, N. J.

MERCER COUNTY BOARD OF TAXATION

President: J. Russel Smith ('65), Mrs. Helen M. Stephan ('63), Joseph M. Pierson
('64).
Secretary: Anthony J. Panaro, Court House Annex, Trenton, N. J.

MIDDLESEX COUNTY BOARD OF TAXATION

President: William J. Harding ('63), John F. Fitzpatrick ('64), A. Clayton Hollender
('65).
Secretary: Frank M. Deiner, County Record Building, New Brunswick, N. J.

MONMOUTH COUNTY BOARD OF TAXATION

President: Paul Kiernan ('63), Frederick Freibott ('64), Leo D. Weinstein ('65).
Secretary: Ross R. Beck, Court House, Freehold, N. J.

MORRIS COUNTY BOARD OF TAXATION

President: E. Marco Stirone ('63), Arthur D. Krauser ('64), Abraham Bahooshian
('65).
Secretary: Fred C. McCoy, Court House, Morristown, N. J.

OCEAN COUNTY BOARD OF TAXATION

President: George C. Johnson ('65), J. Irving Grant ('63), Mrs. Georgian Kolber
('64).
Secretary: J. Chester Holman, Court House, Toms River, N. J.

PASSAIC COUNTY BOARD OF TAXATION

President: Harry Kampelman ('64), Mrs. Helen C. Rodgers ('63), Joseph Matzner
('65).
Secretary: James J. Murner, Administration Building, Paterson, N. J.

SALEM COUNTY BOARD OF TAXATION

President: Thomas H. Bowen ('63), Herbert G. Wegner ('62), Henry D. Young
('64).
Secretary: Leon C. Robbins, Court House, Salem, N. J.

SOMERSET COUNTY BOARD OF TAXATION

President: Angelo R. Soriano ('65), H. Edward Gabler ('63), Frank E. McDonald ('64).

Secretary: Lewis J. Gray, Court House, Somerville, N. J.

SUSSEX COUNTY BOARD OF TAXATION

President: James Dobbins ('63), Jacob Blakeslee ('64), Ralph N. Bull ('65).

Secretary: Benjamin Jager, Hall of Records, Newton, N. J.

UNION COUNTY OF TAXATION

President: Thomas C. Mahon ('63), Nelson L. Carr ('62), H. Roy Wheeler ('64).

Secretary: Maurice A. O'Keefe, County Office Building, Elizabeth, N. J.

WARREN COUNTY BOARD OF TAXATION

President: William H. Blackton ('64), Leslie E. Wilson ('63), Lester J. Toth ('65).

Secretary: Frederick G. Sundheim, Court House, Belvidere, N. J.

ASSESSORS AND COLLECTORS IN NEW JERSEY

1962

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City	William Scanlan, Sec., Absecon	} Mrs. Florence K. Cook, Absecon.
	Joseph E. Mulholland, Absecon	
	Harry A. Sutton, Jr., Absecon	
Atlantic City	Anthony B. Berenato, Pres., Atlantic City	} John J. Sweeney, Atlantic City.
	Nicholas C. Origlio, Sec., Atlantic City..	
	William G. Ferry, Atlantic City	
Brigantine City	Chester W. Ambler, Sec., Brigantine ..	} Mrs. Dorothy Barker, Brigantine.
	Frank J. Gans, Brigantine	
	R. Kenneth Gwaltney, Brigantine	
Buena Bor.	Francis J. Andrews, Landisville	Barth E. Castellari, Minotola.
Buena Vista Twp. ...	Cosmo Leone, Buena	Peter Micheletti, Milmay.
Corbin City	Romauld J. Kulesza, Woodbine	} Mrs. Lillian G. Gandy, Woodbine.
	George M. Dickenson, Woodbine	
Egg Harbor City ...	Theodore Otto, Pres., Egg Harbor City }	} August F. Keiser, Egg Harbor City.
	August F. Keiser, Sec., Egg Harbor City }	
Egg Harbor Twp. ..	William F. Roeske, Chm., Cardiff	} Mrs. Estella Maxwell, Linwood.
	Archie C. Adams, Sec., Bargaintown ...	
	Eibert B. Lee, Mays Landing	
Estell Manor City ...	William Nikitich, Estell Manor	} Fred W. Mitchell, Estell Manor.
	John Wagner, Estell Manor	
	John W. Madara, Mays Landing	
Folsom Bor.	Joseph D. Ingemi, Hammonton	Mrs. Katharine Schmicke, Hammonton.
Galloway Twp.	John P. Dermanoski, Cologne.
Hamilton Twp.	Joseph J. Venuti, Mays Landing	Henry W. Denmead, Mays Landing.
Hammonton Town ..	Joseph J. Paggi, Sec., Hammonton	} George Elvins, Hammonton.
	George W. Campanella, Hammonton ...	
	Michael L. Rubertron, Hammonton	
Linwood City	Stanley Gandy, Pres., Linwood	} Manville L. Robinson, Linwood.
	Lewis Shaw, Sec., Linwood	
	Claude S. Dilks, Linwood	
Longport Bor.	Paul M. Phillips, Longport	Paul M. Phillips, Longport.
Margate City	Herbert M. Gaskill, Sec., Margate	} Russell H. Denny, Margate.
	Oscar J. Cressman, Margate	
	Jeffrey Wolf, Margate	
Mullica Twp.	Raymond C. Arnold, Hammonton	Martin Decker, Elwood.
Northfield City	William J. Nunn, Jr., Sec., Northfield ..	} George M. Clark, Northfield.
	Nicholas Kuchova, Northfield	
	Harold E. Williams, Northfield	
Pleasantville City ...	Evi Ware, Sec., Pleasantville	} Raymond J. Beckman, Jr., Pleasantville.
	Virgil M. Conover, Pleasantville	
	Harvey R. Gale, Pleasantville	
Port Republic City ..	Mrs. Genevieve F. Bennett, Chm., Port	} Mrs. Sara E. Garrison, Port Republic.
	Republic	
	Cornelius Garrison, Sec., Port Republic.	
Somers Point City ..	Newton W. Knauer, Port Republic.....	} Harry Smith, Somers Point.
	Charles J. Meskers, Sec., Somers Point.	
	William M. Godfrey, Somers Point	
Ventnor City	William S. Hartley, Somers Point	} Owen Kertland, Ventnor.
	Charles W. Brookens, Sec., Ventnor ...	
	Camillo A. De Luca, Ventnor	
Weymouth Twp. ...	James O. West, Ventnor	} Christopher Weiss, Dorothy.
	Bernard Netolicka, Sec., Dorothy	
	George P. Pratzner, Mays Landing	
	Jack Zawid, Dorothy	

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Bor.	Leonard Baum, Sec., Allendale Mrs. Annette Baum, Allendale Werner J. Baarck, Allendale.....	H. C. Falcke, Allendale.
Alpine Bor.	Louis R. Cacace, Sec., Alpine Edward L. Berry, Alpine Lucius W. Metz, Alpine	Mrs. Dorothy L. Lax, Alpine.
Bergenfield Bor.	Edward C. Meyer, Bergenfield	Wesley Campbell, Bergenfield.
Bogota Bor.	John F. Farley, Bogota	Mrs. Claire B. Ponzio, Bogota.
Carlstadt Bor.	Thomas Lawlor, Chm., Carlstadt Francis X. Hickey, Sec., Carlstadt William F. Dermody, Carlstadt	Fletcher J. McCoy, Carlstadt.
Cliffside Park Bor.	Edward T. Farrell, Cliffside Park	Vincent T. McKenna, Cliffside Park.
Closter Bor.	Harold E. Gill, Closter.....	William L. Murphy, Closter.
Cresskill Bor.	Carmen N. Pentifallo, Cresskill	William R. Mayer, Cresskill.
Demarest Bor.	Peter M. Tintle, Demarest	C. P. Secchia, Demarest.
Dumont Bor.	Henry A. Giegold, Dumont	George Albietz, Dumont.
East Paterson Bor.	Fred C. Myl, Sec., E. Paterson James McKay, E. Paterson..... Aldino Lorenzi, E. Paterson	Salvatore Spinato, E. Paterson.
E. Rutherford Bor.	Lester Plosia, Sec., E. Rutherford Charles W. Snyder, East Rutherford William J. Jones, East Rutherford	Mrs. Nellie A. Carty, E. Rutherford.
Edgewater Bor.	Owen J. Sheehan, Edgewater.....	William C. Murphy, Edgewater.
Emerson Bor.	William J. Sheehan, Emerson	Albert J. Greiner, Sr., Emerson.
Englewood City	Benjamin P. Maggio, Englewood	Norman C. Loder, Englewood.
Englewood Cliffs Bor.	Robert V. LaRaia, Sec., Englewood Cliffs Francis A. Deshusses, Englewood Cliffs. Albert H. Wunsch, Jr., Englewood Cliffs.	Mrs. Marjorie E. Roskamp, Englewood Cliffs.
Fair Lawn Bor.	Edward A. McKenna, Fair Lawn	Donald De Bruin, Fair Lawn.
Fairview Bor.	Frank Mandrake, Sec., Fairview Angelo Maffetone, Fairview John LaMarca, Fairview	Anthony M. Orecchio, Fairview.
Fort Lee Bor.	Philip G. Mahler, Fort Lee.....	Edward McDermott, Fort Lee.
Franklin Lakes Bor.	John S. DeJong, Franklin Lakes	Peter Pickema, Franklin Lakes.
Garfield City	Vincent J. Spalluto, Garfield Stanley Haladyna, Garfield Charles B. Benigno, Garfield Benjamin Oliva, Garfield	Louis S. Mallia, Garfield.
Glen Rock Bor.	Harley W. Hesson, Glen Rock	Miss Ella E. Ferguson, Glen Rock.
Hackensack City	John E. Walsh, Hackensack	Emil J. Meyerer, Hackensack.
Harrington Park Bor.	Robert J. Campbell, Sec., Harrington Park Joseph D. Fagan, Sr., Harrington Park William R. Maurer, Harrington Park	Herbert O. Franke, Harrington Park.
Hasbrouck Hts. Bor.	Robert Davison, Jr., Pres., Hasbrouck Hts. William F. Mentis, Clk., Hasbrouck Hts. Kenneth V. Cantoli, Hasbrouck Hts.	Miss Ada K. Stephens, Hasbrouck Hts.
Haworth Bor.	Clinton C. Simmons, Haworth.....	John H. Reynolds, Haworth.
Hillsdale Bor.	Edward A. Reis, Hillsdale.....	Bernard M. Caffrey, Hillsdale.
Hohokus Bor.	George C. Osmond, Hohokus	Leon P. Kleist, Hohokus.
Leonia Boro	Frank W. Bogert, Sec., Leonia Joseph E. Corker, Leonia William S. Mingle, Leonia.....	Mrs. Dorothy C. Slater, Leonia.
Little Ferry Bor.	Charles A. Ramsey, Sec., Little Ferry Howard Heckel, Little Ferry Frank Kurz, Little Ferry	Mrs. Mary N. Fairchild, Little Ferry.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Lodi Bor.	Felix Sciarra, Sec., Lodi	} V. Charles Focarino, Lodi.
	Andrew Antista, Lodi	
	Anthony Durante, Lodi	
Lyndhurst Twp.	Frank V. Carbone, Sec., Lyndhurst	} Louis L. Crupi, Lyndhurst.
	Edward A. Nowel, Lyndhurst	
	James W. Herwig, Lyndhurst	
Mahwah Twp.	Joseph Krupinski, Mahwah	Harry S. Ripkey, Mahwah.
Maywood Bor.	C. Elmer Wright, Sec., Maywood	} James J. Cassidy, Maywood.
	Joseph P. Yafcak, Maywood	
	Raymond Hoelz, Maywood	
Midland Park Bor. ..	William Koehler, Midland Park	Thomas McKim, Midland Park.
Montvale Bor.	Morgan J. Seifert, Montvale	Mrs. Hazel Wermer, Montvale.
Moonachie Bor.	John J. Baldasti, Sec., Moonachie	} Kenneth Izzo, Moonachie.
	Frank Miracky, Moonachie	
	William Nagel, Moonachie	
New Milford Bor. ..	Lawrence A. Hardy, Sec., New Milford	} Harold W. Kimble, New Milford.
	Joseph D. Lee, New Milford	
	Joseph Toth, New Milford	
N. Arlington Bor. ..	Frank P. Graham, North Arlington ...	Theodore R. Lapinski, N. Arlington.
Northvale Bor.	Frederick Albelli, Sec., Northvale	} Dominic S. Firenze, Northvale.
	Anthony Magnani, Northvale	
	Peter J. Rausse, Northvale	
Norwood Bor.	Crofford C. Haynes, Norwood	Edward A. Rood, Norwood.
Oakland Bor.	Herbert M. Williams, Sec., Oakland ...	} W. Bruce Knapp, Jr., Oakland.
	Frank P. Bosnick, Oakland	
	Angelo A. Canessa, Oakland	
Old Tappan Bor.	Clifton Demarest, Jr., Old Tappan	Richard O. Garretson, Old Tappan.
Oradell Bor.	Henry L. Fenner, Oradell	Mrs. Helen M. Cullen, Oradell.
Palisades Park Bor. ...	Harold Wrightington, Palisades Park ..	Mrs. Amelia H. Hackett, Palisades Pk.
Paramus Bor.	Everett G. Manning, Paramus	Harvey W. Heberd, Paramus.
Park Ridge Bor.	George Kiessling, Park Ridge	John J. Healey, Park Ridge.
Ramsey Bor.	Samuel J. Fulton, Ramsey	Winfield A. Carlough, Ramsey.
Ridgefield Bor.	Anthony Cannizzio, Ridgefield	Walter Pellacani, Ridgefield.
Ridgefield Park Twp. ...	John J. Howard, Ridgefield Park	Harold J. Jones, Ridgefield Park.
Ridgewood Village. ...	Clarence N. Delgado, Ridgewood	Wayne P. Mitchell, Ridgewood.
River Edge Bor.	Joseph M. Lukowiak, River Edge	Louis A. King, River Edge.
River Vale Twp.	Harold Archibald, River Vale	Edward Salsberg, River Vale.
Rochelle Park Twp. ...	Lorian Baum, Pres., Rochelle Park	} John J. Barnitt, Rochelle Park.
	George A. Hazley, Sec., Rochelle Park ..	
	Harold W. Griffin, Rochelle Park	
Rockleigh Bor.	George V. Kershaw, Rockleigh	Mrs. Harriet Duke, Rockleigh.
Rutherford Bor.	C. Oakley Austin, Sec., Rutherford	} Scott D. Staples, Rutherford.
	Harry H. Merwin, Rutherford	
Saddle Brook Twp. ...	Andrew Muniak, Sec., Saddle Brook ...	} Michael Rodak, Jr., Saddle Brook
	Edward J. McLaughlin, Saddle Brook ...	
	John W. Sweeney, Saddle Brook	
Saddle River Bor. ..	Vincent J. Hubin, Saddle River	Mary S. Curtis, Saddle River.
S. Hackensack Twp. ...	Charles S. Picardi, Sec., S. Hackensack }	} Louis Rossi, South Hackensack.
	Leonard Perrelli, Sr., South Hackensack }	
	John Jannuzzi, South Hackensack	
Teaneck Twp.	William J. Senn, Teaneck	William F. Haeker, Teaneck.
Tenafly Bor.	Mrs. Claire M. Young, Tenafly	Charles W. Syreen, Tenafly.
Teterboro Bor.	Leon Sitek, Teterboro	G. V. Anderson, Teterboro.
Upper Saddle River Bor.	Charles H. Nussear, Upper Saddle River	Mrs. Erna F. Ackerson, Upper Saddle River.
Waldwick Bor.	Bernard Stracher, Waldwick	Frank R. Doty, Waldwick.
Wallington Bor.	Edward R. Stolarz, Wallington	Peter P. Tursick, Wallington.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Washington Twp.	Orfeo Cesareo, Westwood	Herman P. Schmidt, Westwood.
Westwood Bor.	Frank D. Russell, Westwood.....	Eugene F. Young, Westwood.
Woodcliff Lake Bor...	Paul Dattoli, Woodcliff Lake	Leonard J. Falter, Woodcliff Lake.
Wood-Ridge Bor. ...	James Kennedy, Wood-Ridge	James S. Young, Wood-Ridge.
Wyckoff Twp.	William C. Greenhalgh, Wyckoff.....	Eivind H. Boe, Wyckoff.

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp.	William P. Maurer, New Gretna	Mrs. Lillie K. Miller, New Gretna.
Beverly City	E. Arthur Smith, Sec., Beverly	} Frank Parsons, Beverly.
	John J. Centinaro, Beverly	
	William A. Reeves, Beverly	
Bordentown City ...	Thomas J. Burns, Sec., Bordentown ...	} Mrs. Elizabeth Mackinnon, Bordentown.
	Maurice Keen, Bordentown	
	William R. Ryan, Bordentown.....	
Bordentown Twp. ...	Joseph Lawrence, Sec., Bordentown ...	} Mrs. Elizabeth A. Bryan, Bordentown.
	Edward S. Aaronson, Bordentown	
	Donald D. Vuolo, Bordentown	
Burlington City	Hobart F. Stecher, Sec., Burlington	} Thomas J. Morrissey, Burlington.
	Armando DeFrancesco, Burlington	
	M. Baird Applegate, Jr., Burlington ...	
Burlington Twp.	Joseph A. Montalto, Burlington	Mrs. Emilie D. Stokley, Burlington.
Chesterfield Twp. ..	George W. Lange, Yardville	George W. Goodenough, Crosswicks.
Cinnaminson Twp. ..	A. James Reeves, Palmyra.....	Felix Miksis, Riverton.
Delanco Twp.	A. Rowen Bright, Delanco.....	Harold R. Neville, Delanco.
Delran Twp.	George J. Scimeca, Jr., Sec., Riverside..	} George B. Barton, Bridgeboro.
	August C. Leusner, Riverside	
	Carlton C. Ely, Riverside	
Eastampton Twp. ...	John H. Moller, Mt. Holly	George F. Whitman, Mount Holly.
Edgewater Pk. Twp..	Frederick C. Adams, Beverly	Gordon S. Landis, Beverly.
Evesham Twp.	John R. Traino, Marlton	Mrs. Ethel H. Dove, Marlton.
Fieldsboro Bor.	Leo S. Campbell, Fieldsboro	Mrs. Frances Castner, Fieldsboro.
Florence Twp.	Angelo R. Buonanno, Florence	John Durham, Florence.
Hainesport Twp.	Frederick R. Reynolds, Sr., Mt. Holly..	Mrs. Hazel E. Stockum, Mt. Holly.
Levittown Twp.	Mahlon M. Effinger, Levittown	Thomas A. McCullion, Jr., Levittown.
Lumberton Twp.	Alvin B. Cooney, Lumberton.....	Joseph Pearson, Lumberton.
Mansfield Twp.	William B. Sharp, Columbus.....	Mrs. Margaret R. Girdon, Columbus.
Maple Shade Twp. ..	William S. Zeigler, Sec., Maple Shade..	} Joseph C. Sheridan, Jr., Maple Shade.
	Joseph P. Ryan, Maple Shade	
Medford Twp.	H. Russell Brick, Medford	Daniel F. Smith, Medford.
Medford Lakes Bor..	Harry C. Rainey, Medford Lakes	John A. Weaver, Jr., Medford Lakes.
Moorestown Twp. ...	Charles L. Andrews, Moorestown.....	Wm. W. Wyman, Moorestown.
Mt. Holly Twp.	Theodore A. Shaw, Mt. Holly	Mrs. Serena B. Baxter, Mt. Holly.
Mt. Laurel Twp. ...	Arthur H. Jones, Moorestown	Mrs. Barbara F. Gngang, Masonville.
New Hanover Twp...	Mrs. Mabel H. South, Cookstown	John Keller, Jr., Cookstown.
N. Hanover Twp. ...	Percy T. Borden, Wrightstown.....	Mrs. Margaret B. Davis, Wrightstown.
Palmyra Bor.	William H. Evaul, Palmyra	Leonard R. Baker, Palmyra.
Pemberton Bor.	William T. Stead, Pemberton	A. C. Borden, Pemberton.
Pemberton Twp.	Earl D. Emmons, Pemberton	E. C. Beckley, Browns Mills.
Riverside Twp.	William Hutchinson, Sec., Riverside ...	} Michael F. Chiacchio, Riverside.
	Edward W. Snow, Jr., Riverside	
	Orlando V. Fabritiis, Riverside	
Riverton Bor.	Russel M. Bigelow, Riverton.....	Mrs. Anna May Whitelock, Riverton.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Shamong Twp.	Harold E. Bozearth, Vincentown	Bernard Milley, Vincentown.
Southampton Twp. ..	Merritt H. Githens, Vincentown	Mrs. Mary Scott, Vincentown.
Springfield Twp.	F. Remer Shivers, Bordentown	Mrs. C. Edith Quay, Bordentown.
Tabernacle Twp.	Kenneth T. Yates, Vincentown	Carmine C. Coppola, Jr., Vincentown.
Washington Twp. ...	C. Roy Cramer, Egg Harbor.....	William Walters, Egg Harbor.
Westampton Twp. ..	William C. Barnes, Rancocas	Walter W. Hancock, Burlington.
Woodland Twp.	Alfred F. Schiess, Chatsworth	Margaret Schiess, Chatsworth.
Wrightstown Bor. ...	Joseph E. Sadofski, Wrightstown	I. Haines Croshaw, Wrightstown.

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor.	Clarence F. Hess, Sec., Audubon	} Roy D. Acaley, Audubon.
	Louis R. Kirby, Audubon.....	
	Elwood L. Bigler, Audubon	
Audubon Park Bor...	Louis Formosa, Audubon	Thomas J. Moran, Audubon Park.
Barrington Bor.	Robert J. Hall, Sec., Barrington	} Thomas M. Redanauer, Barrington.
	Joseph C. Coruzzi, Barrington	
	Earl J. Housekneche, Barrington	
Bellmawr Bor.	Andrew J. Doyle, Sec., Bellmawr	} Joseph S. Toner, Bellmawr.
	Bronislaw Czapkewicz, Bellmawr	
	Thomas P. Duffy, Bellmawr	
Berlin Bor	Lewis P. Orchard, Berlin	Mrs. Frances Cartwright, Berlin.
Berlin Twp.	Paul W. Pike, Jr., Berlin	Peter W. Pisecco, West Berlin.
Brooklawn Bor.	William M. Hunt, Sec., Brooklawn	} Joseph Cerrone, Brooklawn.
	Richard S. Sheldon, Brooklawn	
	Charles A. Eisenlohr, Brooklawn	
Camden, City of	Patrick T. Corbett, Camden	J. W. Trappe, Camden.
Cherry Hill Twp. ...	Harry F. Cameron, Sec., Cherry Hill ..	} Fred E. Bethke, Cherry Hill.
	Kenneth D. Bleakly, Cherry Hill	
	Edward F. Borden, Cherry Hill	
Chesilhurst Bor.	Mrs. Elizabeth T. Mossop, Chesilhurst..	William Lancaster, Chesilhurst.
Clementon Bor.	Roy Pratt, Sec., Clementon	} Mrs. Phyllis C. Wilczynski, Clementon.
	Howard C. Jaggard, Clementon	
	Alfred J. Zardus, Clementon	
Collingswood Bor. ...	Raymond F. Beck, Sec., Collingswood ..	} Mrs. Marion Friel, Collingswood.
	G. Russell Holcombe, Collingswood	
	Walter Young, Collingswood	
Gibbsboro Bor.	John H. Doersom, Gibbsboro	Mrs. Barbara Wolfe, Gibbsboro.
Gloucester City	John T. Carrigan, Sec., Gloucester City.}	} Francis J. Gorman, Gloucester City.
	Luke S. McKenna, Gloucester City.....	
	John A. Underwood, Gloucester City....	
Gloucester Twp. ...	William J. Davenport, Sec., Blackwood.}	} Halsey Cade, Blackwood.
	Frank F. Simiriglia, Blackwood	
	Edward J. Tuszl, Blackwood	
Haddon Twp.	Raymond E. Hawk, Sec., Westmont ...	} Mrs. Eleanor Gorman, Westmont.
	Elmer J. Morgan, Collingswood	
	Lester J. Kish, Collingswood	
Haddonfield Bor. ...	Wallace L. Root, Sec., Haddonfield}	} Raymond Wheeler, Haddonfield.
	Charles H. Fisher, Camden.....	
Haddon Heights Bor..	Frank W. Tunstall, Haddon Heights...	Thomas J. Porter, Haddon Heights.
Hi-Nella Bor.	Joseph H. Castor, Somerdale.....	Earl Schilling, Hi-Nella.
Laurel Springs Bor..	Paul R. Spaeth, Laurel Springs.....	Charles Descamps, Laurel Springs.
Lawnside Bor.	Booker T. Bolden, Sec., Lawnside	} Mrs. Mary A. Lewis, Lawnside.
	Mrs. Elizabeth C. Jones, Lawnside	
	Robert Dyer, Lawnside	
Lindenwold Bor.	Nelson J. Shaw, Lindenwold	Arthur W. Scheid, Lindenwold.
Magnolia Bor.	Robert L. Cortiaus, Magnolia	} Frank A. Dold, Magnolia.
	Peter Pilenas, Jr., Magnolia	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Merchantville Bor. ..	T. Carlyle Stephen, Merchantville.....	Ben F. Lerch, Merchantville.
Mt. Ephraim Bor. ..	Matthew P. Powlowski, Sec., Mount Ephraim	} Mrs. Anne Y. Cogliser, Mt. Ephraim.
	Norman L. Marley, Mt. Ephraim.....	
Oaklyn Bor.	William E. Lovett, Sec., Oaklyn	} Mrs. Mary A. Deering, Oaklyn.
	John S. Hubbell, Oaklyn	
	Richard C. Heebner, Oaklyn	
Pennsauken Twp. ...	Meyers Baker, Sec., Pennsauken	} Miss Josie L. Fortiner, Pennsauken.
	Mrs. Margaret J. Potter, Pennsauken...	
	Charles B. Crabel, Pennsauken.....	
Pine Hill Bor.	Daniel E. Hughes, Sec., Pine Hill	} Mrs. Bessie Leafey, Pine Hill.
	John J. Rieder, Pine Hill	
	Joseph A. Quinlan, Pine Hill	
Pine Valley Bor.	Harry R. Fleming, Clementon.....	Harry R. Fleming, Clementon.
Runnemede Bor.	James A. Hogan, Jr., Sec., Runnemede ..	} Robert W. Sperling, Runnemede.
	Joseph L. Infante, Runnemede	
	Calvin M. Botterill, Runnemede	
Somerdale Bor.	Charles W. Cahilly, Somerdale.....	Norman Copsetta, Somerdale.
Stratford Bor.	John C. Shinn, Stratford	Mrs. Clorinda A. Cirillo, Stratford.
Tavistock Bor.	Thomas M. Redanauer, Barrington	Thomas M. Redanauer, Barrington.
Voorhees Twp.	Robert Sapio, Haddonfield	Florence E. Brady, Haddonfield.
Waterford Twp.	Loubert A. De Sorte, Sec., Atco	} John Sikora, Atco.
	Charles P. Vadino, Atco	
	A. B. Fischer, Atco	
Winslow Twp.	Robert J. Mauriello, Sec., Waterford ...	} Charles Mauriello, Waterford.
	Joseph A. Rodio, Hammonton	
	William H. Issertell, Berlin	
Woodlynne Bor.	Charles 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.	Harold E. Winder, Sr., Avalon	Harry Helms, Avalon.
Cape May City	John J. Stubbs, Cape May	Mrs. Margaret S. Keenan, Cape May.
Cape May Pt. Bor. ...	Frank S. Rutherford, Jr., Cape May Pt. ...	Mrs. Elizabeth H. Davis, Cape May Point.
Dennis Twp.	Louis B. Everingham, S. Seaville.....	William H. Rocap, Clermont.
Lower Twp.	Wilfred M. Swain, Cape May	Russell Taylor, Cape May.
Middle Twp.	Robert P. Hand, Cape May Court House	Floyd N. Doughty, Cape May Court House.
N. Wildwood City ..	Thomas E. Owens, North Wildwood ...}	} Leslie Truitt, North Wildwood.
	Abraham Rosenthal, North Wildwood ...}	
Ocean City	Robert L. Sharp, Ocean City	Kenneth E. Boland, Ocean City.
Sea Isle City	Harry W. Tracey, Jr., Sea Isle City ...	Mrs. Margaret B. Mazurie, Sea Isle City.
Stone Harbor Bor. ..	Robert J. Fitzpatrick, Stone Harbor ...	John G. Bucher, Stone Harbor.
Upper Twp.	William E. Pfander, Ocean City	Earl F. Griner, Tuckahoe.
W. Cape May Bor. ..	Harold Roop, West Cape May.....	Everett V. Edsall, West Cape May.
W. Wildwood Bor. ...	Robert E. Merkel, West Wildwood	Mrs. Virginia Kavanaugh, West Wildwood.
Wildwood City	Bernard V. Switzer, Wildwood	Domenick Longobardi, Wildwood.
Wildwood Crest Bor. ...	James F. Dennison, Wildwood Crest ...	Linwood W. Campbell, Wildwood Crest.
Woodbine Bor.	Leon Cheesman, Woodbine	Arthur Levy, Woodbine.

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bridgeton City	Deane H. Eadie, Pres., Bridgeton	} Ada D. Toner, Bridgeton.
	Elmer E. Briggs, Bridgeton	
	John E. Corliss, Bridgeton	
Commercial Twp. ..	Owen J. Carney, Jr., Port Norris	H. Walton Sharp, Port Norris.
Deerfield Twp.	Thomas Brago, Rosenhayn	William J. Brock, Rosenhayn.
Downe Twp.	Milton W. Miller, Newport	Lawrence Gandy, Newport.
Fairfield Twp.	Melvin Griner, Jr., Bridgeton	Jesse I. Johnson, Fairton.
Greenwich Twp.	Joseph Cook, Bridgeton	Alvin W. Griffith, Bridgeton.
Hopewell Twp.	William F. Cassidy, Bridgeton.....	George W. Ottinger, Bridgeton.
Lawrence Twp.	Rudolph A. Melenric, Cedarville.....	Allen T. Stevens, Cedarville.
Maurice River Twp.	Fritz Witte, Leesburg	William Trout, Leesburg.
Millville City	John W. Matthews, Millville.....	Conrad A. Waltman, Millville.
Shiloh Bor.	Daniel W. Davis, Shiloh.....	Mrs. Theresa D. Parvin, Shiloh.
Stow Creek Twp. ...	B. Frank Harris, Bridgeton.....	Bert B. Sheppard, Bridgeton.
Upper Deerfield Twp.	Leslie W. Johnson, Seabrook.....	Clayton J. F. Eckert, Bridgeton.
Vineland City	Marriott G. Haines, Vineland	Victor E. Tomasso, Vineland.

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville, Town of ..	Peter A. Torre, Jr., Belleville	William J. Friel, Belleville.
Bloomfield, Town of..	Francis X. Murray, Bloomfield	Theodore C. Hock, Bloomfield.
Caldwell Bor.	James A. Dougherty, Caldwell	George W. Van Der Decker, Caldwell.
Caldwell Twp.	Warren J. DeMouth, Caldwell	John Jorgensen, Caldwell.
Cedar Grove Twp. ...	Robert E. Ebert, Cedar Grove	Mrs. Helen Walker, Cedar Grove.
East Orange City ...	Russel T. Wilson, East Orange	James J. Callahan, East Orange.
Essex Fells Bor. ...	Horance V. Terhune, Essex Fells.....	Edward M. South, Essex Fells.
Glen Ridge Bor.	Andrew F. Eschenfelder, Glen Ridge...	James S. Brown, Glen Ridge.
Irvington, Town of..	Leo Arace, Irvington	Edward A. Poppele, Irvington.
Livingston Twp. ...	Thomas B. Cannon, Jr., Livingston....	Percy P. Anderson, Livingston.
Maplewood Twp. ...	Charles J. Klein, Maplewood	Emory H. Dare, Jr., Maplewood.
Millburn Twp.	Sargent Dumper, Sec., Millburn	} Mrs. Emily Stone, Acting Collector, Millburn.
	Robert F. Marshall, Millburn	
	Bayard Stevens, Short Hills	
Montclair Town	Lyman L. Butler, Montclair	John C. Pearce, Montclair.
Newark City	Dominic A. Cundari, Newark	Gilbert W. Hewson, Newark.
N. Caldwell Bor. ...	Harold R. Weber, Sec., North Caldwell. } Dean A. Baldwin, North Caldwell..... } Robert E. Dietze, North Caldwell	Charles Rollwagen, North Caldwell.
Nutley Town	Richard E. Talmadge, Nutley	Florence E. Rutan, Nutley.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Orange City	Sol Solky, Chm., Orange John J. Cuccolo, Orange	Ernest C. Gerardo, Orange.
Roseland Bor.	P. Raymond Miller, Roseland	Robert D. Bosworth, Roseland.
S. Orange Village	John J. Connolly, South Orange	Ann K. Smith, South Orange.
Verona Bor.	James J. Donohue, Sec., Verona Leroy H. Apgar, Verona Frank J. Miscia, Verona	Miss Claire P. Boyle, Verona.
W. Caldwell Bor.	John T. Price, Sec., West Caldwell David L. Turbyne, West Caldwell	Henry Sigler, West Caldwell.
West Orange	Harry A. Johnson, Chm., West Orange. Louis Lando, West Orange	George W. Kocher, West Orange.

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Bor.	Walter E. Benfer, Sec., Clayton J. Perry Ferrell, Glassboro Michael Kuchlak, Clayton	Mrs. M. Adele Dennis, Clayton.
Deptford Twp.	Norvan G. Vaughn, Sec., Woodbury Edward Snyder, Blackwood Joseph Budessa, Woodbury	Mrs. Edna Matlack, Woodbury.
East Greenwich Twp.	Henry G. Nolte, Clarksboro	Mrs. Esther Hammond, Mickleton.
Elk Twp.	Warren E. Cassaday, Sec., Mullica Hill Elsworth A. Walton, Clayton Ben Wolffbrandt, Glassboro	Charles G. Dilks, Glassboro.
Franklin Twp.	Daniel Borelli, Malaga	Mrs. Lottie Batchelor, Franklinville.
Glassboro Bor.	Joseph Sivel, Sec., Glassboro Francis Flynn, Glassboro Harold V. Lowther, Glassboro	Miss Florence E. Kline, Glassboro.
Greenwich Twp.	Frank P. Leone, Paulsboro	J. Otto Wallace, Gibbstown.
Harrison Twp.	C. Carlton Estilow, Swedesboro	Harold A. Nichol, Mullica Hill.
Logan Twp.	Robert A. Glocker, Swedesboro	Lester C. Philipp, Bridgeport.
Mantua Twp.	James P. Nawn, Jr., Mantua	J. Franklin Freeze, Sewell.
Monroe Twp.	Walter B. Trout, Williamstown	Mrs. Estella M. Troupe, Williamstown.
National Park Bor.	Mrs. Anna M. Cianci, Sec., National Pk. John B. Roscoe, National Park Joseph S. Davis, National Park	Francis Spellman, National Park.
Newfield Bor.	George O. Dyer, Jr., Newfield	Mervin L. Craig, Newfield.
Paulsboro Bor.	Franklin T. Price, Sec., Paulsboro Jacob Joggerst, Paulsboro Harry J. Whitlam, Paulsboro	Mrs. Myrtle Travaline, Paulsboro.
Pitman Bor.	Earl S. Curry, Sec., Pitman Clinton M. Kandle, Pitman Frank O. Hancock, Pitman	Walter R. Brill, Pitman.
South Harrison Twp.	Harvey Skinner, Mullica Hill	Edgar A. Skinner, Mullica Hill.
Swedesboro Bor.	Frank A. Wilbraham, Swedesboro	Harry E. Dupper, Jr., Swedesboro.
Washington Twp.	Mrs. Edna H. Shields, Blackwood	Franklin G. Atkinson, Sewell.
Wenonah Bor.	J. Allen Carey, Sec., Wenonah Donald M. Ralston, Wenonah William H. Baum, Wenonah	Mrs. Alberta Sargent, Wenonah.
West Deptford Twp.	Leo V. Janson, West Deptford	Mrs. Margaret D. Finan, Colonial Manor.
Westville Bor.	John A. Barlow, Westville	E. Millard Pallante, Westville.
Woodbury City	J. Vaughn Risley, Sec., Woodbury Wallace H. Geitz, Woodbury Harry Riskie, Woodbury	Walter C. Wilkins, Jr., Woodbury.
Woodbury Heights Bor.	Ben T. Hinton, Sec., Woodbury Heights Mrs. Dorothy Gerber, Woodbury Heights Gilbert B. Hillman, Woodbury Heights	James Mahoney, Woodbury Heights.
Woolwich Twp.	William Schoener, Swedesboro	William M. Horner, Swedesboro.

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bayonne City	Robert J. O'Connor, Bayonne	Raymond O'Brien, Bayonne.
East Newark Bor.	Wilbert Hotaling, East Newark	Charles C. Wardell, Jr., East Newark.
Guttenberg Town	Cyril W. Cade, Guttenberg	Frank Barre, Guttenberg.
Harrison Town	John F. O'Malley, Harrison	Joseph G. Jones, Harrison.
Hoboken City	Dominick J. Spinetto, Pres., Hoboken	Thomas A. Gallo, Hoboken.
	Andrew P. McGuire, Hoboken	
	Woodrow Monte, Hoboken	
Jersey City	Lawrence J. Camisa, Jersey City	Francis X. Bierne, Jersey City.
Kearny Town	John J. Bevins, Chm., Kearny	Daniel L. Furphy, Kearny.
	William F. Alexander, Kearny	
	Albert A. Garofalo, Kearny	
	Charles R. McDonald, Kearny	
North Bergen Twp.	Theodore Doll, Jr., Chm., North Bergen	Leonard DeMarsico, North Bergen.
	Joseph Rubenstein, Sec., West New York	
	Fred L. Ritter, North Bergen	
Secaucus Town	George B. Schaeffer, Sec., Secaucus	Howard W. Barker, Secaucus.
	Thomas Ryan, Secaucus	
	Frank C. Huber, Jr., Secaucus	
	Anthony E. Just, Secaucus	
Union City	Bernard Scacchetti, Chm., Union City	Robert W. Thorne, Union City.
	Philip E. Yandolino, Union City	
	Richard W. Snyder, Union City	
Weehawken Twp.	Anthony J. Vezzetti, Sec., Weehawken	Mrs. Amelia R. Zensinger, Weehawken.
	Joseph N. Atallo, Weehawken	
	J. Henry Muller, Weehawken	
West New York Town	Vincent P. Truncellito, Chm., West New York	Bernard McDonald, West New York.
	Richard L. Finch, West New York	
	Robert J. Cowan, West New York	

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alexandria Twp.	Markey Osmun, Milford	William J. Hawke, Milford.
Bethlehem Twp.	David A. Provost, Bloomsbury	William G. Dervin, Asbury.
Bloomsbury Twp.	George S. Oakes, Bloomsbury	James D. Melick, Bloomsbury.
Califon Bor.	Vincent J. Maguire, Califon	Herbert H. Scheffer, Califon.
Clinton Town	Frederick G. Wille, Clinton	Arthur A. Kraeuter, Clinton.
Clinton Twp.	Alvah H. Haver, Lebanon	Mrs. Cora Mae Coss, Annandale.
Delaware Twp.	Leland P. Harbourt, Jr., Rosemont	Vincent Abraitys, Sergeantsville.
East Amwell Twp.	William Feiss, Ringoes	Beatrice Aten, Ringoes.
Flemington Bor.	Alfred R. Dorf, Flemington	Mrs. Helen H. Opdyke, Flemington.
Franklin Twp.	Reyneir V. Jones, Pittstown	Amy E. Stout, Pittstown.
Frenchtown Bor.	Leon A. Park, Frenchtown	W. Howard Godley, Frenchtown.
Glen Gardner Bor.	Morris L. Wright, Glen Gardner	Mrs. Dorothy Timberlake, Glen Gardner.
Hampton Bor.	Robert L. Bogart, Hampton	Stewart C. Housel, Hampton.
High Bridge Bor.	Henry F. Weigand, High Bridge	George C. Conover, High Bridge.
Holland Twp.	Robert E. Phillips, Milford	W. Francis Case, Milford.
Kingwood Twp.	Joseph F. Gessner, Stockton	Ruben N. Van Horn, Stockton.
Lambertville City	Harold M. Dorrell, Lambertville	Miss Mary Sheridan, Lambertville.
Lebanon Bor.	Richard R. Sammis, Lebanon	Ernest A. Bright, Jr., Lebanon.
Lebanon Twp.	Lester C. Apgar, Glen Gardner	Pauline B. Smith, Glen Gardner.
Milford Bor.	Eugene L. Althouse, Milford	Charles F. Mayes, Milford.
Raritan Twp.	Harold B. Everitt, Flemington	Kenneth Kroeger, Flemington.
Readington Twp.	Mario Norio, Whitehouse	Albert L. Hagen, Flemington.
Stockton Bor.	J. Fred Mohr, Stockton	Raymond B. Mason, Stockton.
Tewksbury Twp.	Emmett F. LaTourette, Oldwick	Joseph C. Farley, Lebanon.
Union Twp.	Chester S. Poniatowski, Pattenburg	Robert Gyuro, Pittstown.
West Amwell Twp.	W. Alfred Wooden, Sr., Lambertville.	Mrs. Mildred F. Lambert.

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp.	Philip J. Barlow, Hightstown	Maurice W. Croshaw, Hightstown.
Ewing Twp.	Thomas S. Sweeney, Chm., Trenton Sebastian R. Fraulino, Trenton George McClain, Trenton	John Elder, Trenton.
Hamilton Twp.	Roger J. Whatley, Trenton	Harold A. Sutterley, Trenton.
Hightstown Bor.	William A. Mitchell, Hightstown	Miss Edith V. Erving, Hightstown.
Hopewell Bor.	Samuel K. Hunt, Hopewell	J. Howard Dilts, Hopewell.
Hopewell Twp.	Carlton E. Force, Titusville	Donald Burd, Titusville.
Lawrence Twp.	Howard B. Lyon, Trenton	Thomas R. Kalisch, Trenton.
Pennington Bor.	Norman P. Friedley, Pennington	Frank L. Warren, Pennington.
Princeton Bor.	Edward G. Warren, Princeton	Theodore E. Stratton, Princeton.
Princeton Twp.	Stuart Robson, Princeton	Walter B. Foster, Princeton.
Trenton City	Warren H. Vandegrift, Chief Assr., Trenton Anthony R. Russo, Trenton Joseph T. Kucinski, Trenton	Samuel P. Scott, Trenton.
Washington Twp.	John J. Scheideler, Robbinsville	Mrs. Marjorie M. Tindall, Windsor.
West Windsor Twp.	Mrs. Alice L. Caples, Princeton Junction	H. Herbert Mather, Dutch Neck.

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Bor.	Thomas C. Milik, Carteret	Alexander Comba, Carteret.
Cranbury Twp.	Mrs. Elizabeth C. Barlow, Sec., Cranbury Carlton B. Cubberley, Cranbury Carleton Campbell, Cranbury	Mrs. Gertrude H. Danser, Cranbury.
Dunellen Bor.	Daniel M. Tabler, Dunellen	Mrs. Agnes M. Schellhorn, Dunellen.
East Brunswick Twp.	David Stuart, East Brunswick	Frank P. Welsh, East Brunswick.
Edison Twp.	George E. Hollingshead, Chm., Plainfield Stevens J. Madger, Fords John W. Mooney, Edison	Richard F. Knudson, Edison.
Helmetta Bor.	Walter Slezak, Helmetta	Edward Z. Stopinski, Helmetta.
Highland Park Bor.	John Rizzo, Sec., Highland Park Harold M. Bruskin, Highland Park John W. Redmond, Highland Park	Bernard Hertz, Highland Park.
Jamesburg Bor.	William M. McCowatt, Jamesburg	Chester S. Damecki, Jamesburg.
Madison Twp.	George Fiore, Old Bridge	David E. Watson, Laurence Harbor.
Metuchen Bor.	Walter C. Letson, Sec., Metuchen Joseph P. Marra, Metuchen Thomas J. Patten, Metuchen	Harold Meyers, Metuchen.
Middlesex Bor.	Norman Harvey, Middlesex	Justin Shearn, Middlesex.
Milltown Bor.	James C. Wickers, Milltown	William E. Duncan, Milltown.
Monroe Twp.	Herbert M. Barrett, Hightstown	George L. Danton, Spotswood.
New Brunswick City	Harry Bolotin, New Brunswick Thomas G. Radics, New Brunswick William F. Harkins, New Brunswick	Mrs. Elizabeth S. Ewing, New Brunswick.
North Brunswick Twp.	Charles A. Kern, North Brunswick	George W. Davis, North Brunswick.
Perth Amboy City	Sol R. Kelsey, Chm., Perth Amboy John B. Dzikoski, Perth Amboy James Goumas, Perth Amboy	Francis W. Kenny, Perth Amboy.
Piscataway Twp.	Wayne Weaver, Sec., New Market John F. Peck, Jr., New Brunswick Edward R. Fitzgerald, New Market	Peter Bongiorno, New Market.
Plainsboro Twp.	J. Russell Britton, Plainsboro	J. Edwin Wilson, Plainsboro.
Sayreville Bor.	John H. Kolb, Sayreville	Joseph J. Weber, Sayreville.
South Amboy City	John A. Coan, Sec., South Amboy John J. Sharo, South Amboy Raymond Fleming, South Amboy	Francis H. Gordon, South Amboy.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
South Brunswick Twp.	Edgar V. Renk, Monmouth Junction	John J. Schuh, Monmouth Junction.
South Plainfield Bor.	George J. Linger, Sec., South Plainfield } Dominic Stilo, S. Plainfield } Irving Babes, Plainfield }	John A. Bori, South Plainfield.
South River Bor.	John D. Chmura, Sec., South River } Theodore T. Schultz, South River } Alexander Pawlowski, South River }	Henry O. Schlegel, South River.
Spotswood Bor.	Joseph W. Ertle, Spotswood	Claire A. Dower, Spotswood.
Woodbridge Twp.	John J. Samons, Sec., Port Reading } William Chaney, Woodbridge } Victor Katen, Iselin	M. J. Trainer, Woodbridge.

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Bor.	Paul W. Updike, Allenhurst	Paul W. Updike, Allenhurst.
Allentown Bor.	John W. Havens, Allentown	Donald W. Pepler, Allentown.
Asbury Park City ...	Samuel Befarah, Jr., Asbury Park	Harvey R. Herbert, Asbury Park.
Atlantic Twp.	Joseph Crince, Colts Neck	Mrs. Anne Wylie, Colts Neck.
Atlantic Highlands Bor.	John S. Flitcroft, Atlantic Highlands ..	Stanley F. Sculthrop, Atlantic Highlands.
Avon-by-the-Sea Bor.	Garth Shamel, Avon	Albert R. Dorn, Avon-by-the-Sea.
Belmar Bor.	Harry Goldwyn, Belmar	Donald F. Matthews, Belmar.
Bradley Beach Bor.	Patrick L. Sciarappa, Bradley Beach ...	Mrs. Muriel Adams, Bradley Beach.
Brielle Bor.	Reginald N. Pearce, Brielle	John J. Fairbanks, Brielle.
Deal Bor.	Julius Vinik, Chm., Deal } Benjamin P. Lissner, Jr., Sec., Allenhurst } Ralph W. Campbell, Asbury Park } Robert M. Drazin, Deal	B. C. Fisher, Deal.
Eatontown Bor.	Harry S. Rowland, Sr., Clk., Eatontown } Theodore McGinness, Eatontown } Edward H. Emmons, Eatontown	Elsie Demarest, Eatontown.
Englishtown Bor.	Albert W. Dey, Englishtown	R. B. Vanderhoef, Sr., Englishtown.
Fair Haven Bor.	W. Raymond VanHorn, Fair Haven ...	George W. Curchin, Fair Haven.
Farmingdale Bor. ...	Harry Hulsart, Farmingdale	Mrs. Marguerite Connolly, Farmingdale.
Freehold Bor.	Fred Quinn, Freehold	Myron M. VanDerveer, Freehold.
Freehold Twp.	Jerome A. Jensen, Freehold	Woodrow W. Burke, Freehold.
Highlands Bor.	William Mercier, Chm., Highlands } Robert J. Anthony, Sec., Highlands } George J. Lahey, Highlands	Richard A. Lucas, Highlands.
Holmdel Twp.	John H. Mount, Holmdel	Mrs. Frances Stilwell, Keyport.
Howell Twp.	Walter S. Van Schoick, Farmingdale ...	Horace P. Cook, Farmingdale.
Interlaken Bor.	Edward M. Mautner, Interlaken	Mrs. Ceil Tompkins, Interlaken.
Keansburg Bor.	Frederick W. Kalkhof, Keansburg	John W. Savage, Keansburg.
Keyport Bor.	Joseph W. Kennedy, Keyport	Everett S. Poling, Keyport.
Little Silver Bor. ..	Charles M. Sullivan, Little Silver	Calvin A. Rowe, Little Silver.
Loch Arbour Village. ..	Harry S. Kirk, Sec., Allenhurst } Percy Ketcham, Allenhurst } Henry W. Isenberg, Allenhurst	Mrs. Helen Pines, Allenhurst.
Long Branch City ...	Frank T. Blaisdell, Long Branch	Frank J. Quirk, Long Branch.
Manalapan Twp.	Anthony J. Arbach, Englishtown	Stanley Tvaroha, Freehold.
Manasquan Bor.	Theodore C. Miller, Sec., Manasquan ... } Abram D. Voorhees, Manasquan } Harvey M. Bush, Manasquan	J. H. Williams, Manasquan.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Marlboro Twp.	George A. Wendel, Marlboro	Irving G. Perry, Old Bridge.
Matawan Bor.	Thomas A. Francy, Matawan	Robert C. Wyckoff, Matawan.
Matawan Twp.	John B. Kenner, Cliffwood Beach.....	Mrs. Pauline K. Behr, Matawan.
Middletown Twp. ...	William C. Johnson, Keansburg	Earl K. Eastmond, Middletown.
Millstone Twp.	Francis B. Lamb, Englishtown	David L. Baird, Freehold.
Monmouth Beach Bor.	Frank J. Maguire, Monmouth Beach ...	Clarence B. Cook, Monmouth Beach.
Neptune City Bor. ..	F. Leroy Garrabrant, Jr., Neptune City .	Harold J. Rowland, Avon-by-the-Sea.
Neptune Twp.	William C. Hogan, Neptune	Harold A. Smith, Neptune.
New Shrewsbury Bor..	Andrew G. Shepard, Lincroft	Mrs. Ruth B. Crawford, New Shrewsbury.
Ocean Twp.	Mrs. Florence E. Moor, Oakhurst	James A. Errickson, Oakhurst.
Oceanport Bor.	Byron G. Briggs, Sec., Oceanport	} George C. D. Hurley, Jr., Oceanport.
	Ernest G. Hoffman, Oceanport	
	Benjamin Pascucci, Oceanport	
Raritan Twp.	William R. Greene, West Keansburg ...	Robert R. Brady, Hazlet.
Red Bank Bor.	Edwin O. Lomerson, Red Bank	Albert T. MacDonald, Red Bank.
Roosevelt Bor.	Mrs. Jeanette Koffler, Roosevelt	Mrs. Selma Margaritov, Roosevelt.
Rumson Bor.	John W. Carton, Jr., Rumson	Mrs. Mary M. O'Rourke, Rumson.
Sea Bright Bor.	Arthur O. Axelsen, Sea Bright	Mrs. Joan Axelsen, Sea Bright.
Sea Girt Bor.	Munroe C. Hawes, Sec., Sea Girt	} Mrs. Helen B. Brash, Sea Girt.
	Miss Roselle F. Bucknum, Sea Girt	
	Charles F. Jones, Sea Girt	
Shrewsbury Bor.	Bernard J. Marx, Shrewsbury	Mrs. Isabel R. Parker, Shrewsbury.
Shrewsbury Twp. ...	Mrs. Anne C. Switek, Eatontown	Mrs. Anne C. Switek, Eatontown.
South Belmar Bor. ..	Mrs. Harriet A. Thompson, Belmar ...	Mrs. Margaret Walling, South Belmar.
Spring Lake Bor. ...	Benjamin G. Patterson, Spring Lake....	Marvin Megill, Spring Lake.
Spring Lake Heights Bor.	Charles W. Riley, Spring Lake Heights.	Mrs. Irene Newman, Spring Lake Hts.
Union Beach Bor. ...	George R. Ross, Union Beach	Mrs. Greta Barker, Union Beach.
Upper Freehold Twp..	John C. Field, Allentown	Charles S. Bullock, Allentown.
Wall Twp.	Joseph A. Montana, Belmar	Mrs. Elizabeth M. Allen, Belmar.
West Long Branch Bor.	Richard J. Cavalier, Sec., West Long Branch	} Miss Frances L. Townsend, West Long Branch.
	Laurus A. Follansbee, W. Long Branch	
	Leo C. Bizzarro, West Long Branch ...	

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Boonton, Town	Edward W. Guiton, Sec., Boonton	} Robert L. Wahrenbrock, Boonton.
	Arthur J. Higgins, Boonton	
	Walter A. Peterson, Boonton	
Boonton Twp.	James J. Cross, Boonton	Mary Rusnack, Boonton.
Butler Bor.	Kurt F. Mungenast, Sec., Butler	} William H. Meier, Butler.
	Floyd V. Decker, Butler	
	Augustine F. Bergen, Butler	
Chatham Bor.	Kenneth J. Hume, Sec., Chatham	} John H. Mowen, Chatham.
	William B. Lorf, Chatham	
	Harrison W. Thornell, Chatham	
Chatham Twp.	Mrs. Millicent Underwood, Chatham ...	E. A. Alpaugh, Chatham.
Chester Bor.	Charles A. Williamson, Chester	Harold Waters, Chester.
Chester Twp.	Peyton W. Rochelle, Chester	Richard E. Shotwell, Chester.
Denville Twp.	John F. Hogan, Denville	Robert Gantert, Denville.
Dover Town	Raymond O. Berg, Dover	Earl C. Nelson, Dover.
East Hanover Twp..	Gordon W. Gould, Sec., Hanover	} Dayton M. Darlington, Hanover.
	Nicholas M. Daddio, Hanover	
	Roswell N. Hait, Hanover	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Florham Park Bor.	James E. Downes, Chm., Florham Park. Thomas H. Green, Sec., Florham Park. Elmer White, Florham Park	Mrs. Helen Scanlan, Florham Park.
Hanover Twp.	Andrew Woytas, Sec., Whippany George Gwodz, Whippany Alexander R. Bassett, Whippany	Fred P. Griffith, Whippany.
Harding Twp.	William A. Thompson, Madison	Mrs. Florence V. Young, New Vernon.
Jefferson Twp.	Floyd L. Smith, Lake Hopatcong	Mrs. Emma S. Robinson, Lake Hopatcong.
Kinnelon Bor.	Edward Nevius, Sec., Kinnelon John Ricker, Sr., Butler John H. Bott, Butler	Cornelius H. Banta, Butler.
Lincoln Park Bor.	Thomas Clark, Sec., Wayne Harold P. Krulder, Jr., Lincoln Park George H. Miller, Lincoln Park	Arthur C. Brown, Lincoln Park.
Madison Bor.	George A. Fenton, Sec., Madison William I. Bate, Jr., Madison James J. Hesson, Madison	Mrs. Myra A. Aindow, Madison.
Mendham Bor.	Vernon Garabrant, Mendham	Mrs. Elizabeth Emmons, Mendham.
Mendham Twp.	Thor B. Gustafson, Brookside	Sanford Fleury, Brookside.
Mine Hill Twp.	Gordon Turner, Dover	William Trowbridge, Dover.
Montville Twp.	Ernest Hawksworth, Pine Brook	Miss Reta Van Duyne, Montville.
Morris Twp.	Charles E. Wickliffe, Sec., Morristown. Keith M. Quimby, Morristown Charles E. Dabinett, Morristown	Harold E. Saunders, Jr., Convent.
Morris Plains Bor.	Kenneth K. Gorry, Sec., Morris Plains. William J. Parson, Morris Plains Charles J. Smith, Morris Plains	Arthur A. Olin, Morris Plains.
Morristown, Town	Sidney E. Margolin, Chm., Morristown. John P. Koyce, Morristown Ralph A. D'Olivio, Morristown	Margaret O'Brien, Morristown.
Mountain Lakes Bor.	James L. Hiss, Mountain Lakes	Leo T. Powell, Mountain Lakes.
Mt. Arlington Bor.	Frank A. Menne, Sec., Ledgewood William H. Hagedorn, Ledgewood Norman J. Powell, Mt. Arlington	Mrs. Laura D. Speaker, Mt. Arlington.
Mt. Olive Twp.	John C. Bartholomae, Sec., Budd Lake. Nelson T. Walters, Flanders John A. Edwards, Flanders	Mary A. Hopler, Budd Lake.
Netcong Bor.	Augustine A. Amendola, Netcong	Joseph Gladys, Netcong.
Parsippany-Troy Hills Twp.	Anthony A. Mercurio, Parsippany	Arthur Everly, Parsippany.
Passaic Twp.	Hamilton A. Strang, Sec., Millington Lester G. Pyle, Gillette Henry J. Payne, Gillette	Edward H. Osborne, Stirling.
Pequannock Twp.	John R. Wilson, Sec., Pompton Plains Edward P. Godfrey, Pompton Plains David R. Ramsey, Pompton Plains	Isabelle Verkaart, Pompton Plains.
Randolph Twp.	Frank Thorburn, Sec., Mt. Freedom Seymour M. Winer, Morristown Norman A. Smith, Dover	Mrs. Marjorie Polsbroek, Mt. Freedom.
Riverdale Bor.	Frank Dalton, Sec., Riverdale John W. Valentine, Jr., Riverdale Emil J. Barszcz, Riverdale	Mrs. Laura L. Sloan, Riverdale.
Rockaway Bor.	John R. Budd, Rockaway	Charles T. Nichols, Rockaway.
Rockaway Twp.	Harry P. Struble, Sec., Rockaway Edgar W. Seidenzahl, Rockaway Haakon Ostevik, Rockaway	Mary L. Hocking, Rockaway.
Roxbury Twp.	James A. Hodgson, Sec., Succasunna Robert McCarrick, Succasunna Albert Fuge, Ledgewood	Cook Conkling, 2nd, Succasunna.
Victory Gardens Bor.	Gerald F. Hartmann, Sr., Dover	Mrs. Ann Jones, Dover.
Washington Twp.	Russell S. Smith, Long Valley	John A. Lance, Long Valley.
Wharton Bor.	Wilfred J. Keats, Sec., Wharton Francis W. Duplissis, Wharton Thomas P. Sweeney, Wharton	Mrs. Emily L. Colligan, Wharton.

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Bor...	Carr R. Leonard, Barnegat Light	Mrs. Mary L. Rose, Barnegat Light.
Bay Head Bor.	Martin J. Burns, Jr., Sec., Bay Head ..	} Julius Foster, Jr., Bay Head.
	Robert L. Johnson, Bay Head	
	Raymond Van Schoick, Bay Head	
Beach Haven Bor. ..	Creston Steelman, Beach Haven	Creston Steelman, Beach Haven.
Beachwood Bor.	M. Gilbert Jacobus, Sec., Beachwood ...	} Mrs. Maude L. Voigt, Beachwood.
	William R. Davis, Beachwood	
	John A. Keogh, Beachwood	
Berkeley Twp.	William G. Conway, Sec., Bayville	} Mrs. Elizabeth Shriver, Bayville.
	Richard H. Dickhaus, Bayville	
	Russell M. Hall, Bayville	
Brick Twp.	George E. Goetz, Bricktown	Mrs. Helen C. Schaefer, Breton Woods.
Dover Twp.	Ralph P. Franks, Sec., Toms River	} Carl F. Heagey, Toms River.
	Kenneth H. Beck, Toms River	
	Melvin J. Thompson, Toms River	
Eagleswood Twp. ...	Milton Salmons, West Creek	Watson L. Pharo, West Creek.
Harvey Cedars Bor...	Mrs. Elsie Vosseller, Harvey Cedars ...	Mrs. Amelia Henry, Harvey Cedars.
Island Heights Bor...	Norman E. Muller, Island Heights	Catherine Wilberscheid, Island Hts.
Jackson Twp.	William H. Tierney, Jackson	Mrs. Helen S. Tomlinson, Jackson.
Lacey Twp.	Stanley Vaskis, Sec., Forked River	} Miss Doris Hill, Forked River.
	Joseph R. Fay, Sr., Lanoka Harbor ...	
	Z. R. Compton, Forked River	
Lakehurst Bor.	Edward G. Manion, Lakehurst	Mrs. Kathleen A. Saunderson, Lakehurst.
Lakewood Twp.	Leonard Turtora, Sec., Lakewood	} Amory J. Parmentier, Lakewood.
	Sol Kramer, Lakewood	
	Ralph Solomon, Lakewood	
Lavallette Bor.	J. Carleton Esty, Sec., Lavallette	} Mrs. Lottie Pelser, Lavallette.
	Donald C. Flammer, Lavallette	
	Peter Bloom, Lavallette	
Little Egg Harbor Twp.	Joseph D. Rider, Sec., Tuckerton	} Elwood C. Cummings, Parkertown.
	Raymond Eick, Tuckerton	
	Ralph H. Cummings, Tuckerton	
Long Beach Twp. ...	James J. Mancini, Brant Beach	Mrs. Kathryn P. Elliott, Brant Beach.
Manchester Twp. ...	Richard R. Herring, Whiting	Mrs. Ruth B. Roberts, Whiting.
Mantoloking Bor. ...	George N. Auerbacher, Sec., Mantoloking	} William R. Wesson, Mantoloking.
	Stephen W. Waterbury, Mantoloking ...	
	James J. Turner, Jr., Mantoloking	
Ocean Twp.	Max W. Ekemann, Sec., Waretown ...	} Fred R. Schmidt, Waretown.
	Orren J. Turner, Sr., Waretown	
	Charles L. Brewer, Waretown	
Ocean Gate Bor.....	Mrs. Dorothy Bryant, Ocean Gate	Mrs. Mary M. Doremus, Ocean Gate.
Pine Beach Bor. ...	Robert J. Anderson, Pine Beach	George Earl Osterheldt, Pine Beach.
Plumsted Twp.	Thomas Hartshorn, New Egypt	C Ferdinand VanHorn, New Egypt.
Pt. Pleasant Bor. ...	James V. Reid, Sec., Point Pleasant ...	} Harry E. Odell, Point Pleasant.
	Elmer F. White, Point Pleasant	
	John Scott, Pt. Pleasant	
Pt. Pleasant Beach Bor.	Burnet B. Lynch, Sec., Pt. Pleasant Beach	} Mrs. Esther Winckhofer, Pt. Pleasant Beach.
	John L. Ballou, Point Pleasant Beach ...	
	Owen H. Truex, Pt. Pleasant Beach ...	
Seaside Heights Bor..	John M. Kaufmann, Seaside Heights....	August Speier, Seaside Heights.
Seaside Park Bor. ..	Harold G. Gorman, Sec., Seaside Park..	} Mrs. Florence A. Mitchell, Seaside Pk.
	Harold J. Armstrong, Seaside Park	
	Frank G. Buehler, Seaside Park	
Ship Bottom Bor....	Henry J. Tiska, Sec., Ship Bottom	} Frank J. Van Tronk, Ship Bottom.
	Lawrence H. Cline, Ship Bottom	
	Newell A. Middleton, Ship Bottom ...	
S. Toms River Bor..	Frederick A. Ottenbacher, S. Toms River	Roy H. Tilton, S. Toms River.
Stafford Twp.	Melvin C. Cranmer, Manahawkin.....	Franklin B. Southgate, Manahawkin.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Surf City Bor.	H. Elvin Smith, Sec., Surf City	} H. Elvin Smith, Jr., Surf City.
	Leonard T. Connors, Jr., Surf City	
	Richard M. Warren, Jr., Surf City	
Tuckerton Bor.	Barzilla Pullen, Sec., Tuckerton	} Thelma Seaman, Tuckerton.
	C. Ira Mathis, Tuckerton	
	Ralph Courtney, Tuckerton	
Union Twp.	John V. Lewis, Sec., Barnegat	} Edward Stromborn, Barnegat.
	John I. Birdsall, Barnegat	
	Allan R. Chadwick, Barnegat	

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomington Bor. ..	Lawrence W. Bennett, Chm., Bloomington	} Mrs. Helen Bachtel, Bloomington.
	Clayton F. Schulster, Bloomington	
	John B. Tonjann, Jr., Bloomington	
Clifton City	Alfred J. Greene, Clifton	John T. Murphy, Clifton.
Haledon Bor.	C. Horace Frignoca, Haledon	Joseph Garbaccio, Haledon.
Hawthorne Bor.	Clarence C. Choyce, Hawthorne	Victor Verberckmoes, Hawthorne.
Little Falls Twp. ...	Martin Van Ostenbridge, Chm., Little Falls	} Philip Stainton, Little Falls.
	Edward Ten Hoeve, Little Falls	
	Mrs. Margaret G. Poster, Little Falls ..	
North Haledon Bor..	Louis C. Pisacane, North Haledon	Louis A. Vanderspiegel, North Haledon.
Passaic City	Albert R. Galik, Passaic	Edward A. Ancukatis, Passaic.
Paterson City	Edward F. Furrey, Pres., Paterson	} Ruth O'Byrne, Paterson.
	Anthony J. Grossi, Paterson	
	Noah Krieger, Paterson	
	Alphonsus J. Kane, Paterson	
	Govert Breen, Paterson	
	Arthur L. Guillermain, Paterson	
Pompton Lakes Bor..	John F. Quinn, Pompton Lakes	} Willis H. Young, Pompton Lakes.
	Dwinell B. Travers, Pompton Lakes	
	Clarence E. Wells, Pompton Lakes	
Prospect Park Bor. ..	Bert Nawyn, Prospect Park	James C. Littel, Prospect Park.
Ringwood Bor.	Ralph V. Colfax, Ringwood	Edwin M. Tresize, Ringwood.
Totowa Bor.	John W. Masklee, Totowa	Mrs. Emma H. Walker, Totowa.
Wanaque Bor.	Mrs. Phyllis L. Storms, Sec., Midvale ..	} Margaret Cisco, Wanaque.
	Joseph Gilabert, Jr., Wanaque	
	William Westfall, Midvale	
Wayne Twp.	Frank E. Osborne, Chm., Wayne	} Edward Lowery, Wayne.
	David Garvey, Wayne	
	Louis E. Kroeller, Wayne	
West Milford Twp..	Leslie D. Freeland, Sec., West Milford..	} Harry Michaelfelder, West Milford.
	Fred Quarg, West Milford	
	Hans Widmann, Hewitt	
West Paterson Bor..	Andrew Allu, Chm., West Paterson	} Charles Ulrich, West Paterson.
	James J. Egan, West Paterson	
	Ernest J. Valle, West Paterson	

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp.	William S. Joyce, Bridgeton	Mrs. Jessie B. Mowers, Alloway.
Elmer Bor.	Harold H. Hofmann, Elmer	Earl W. Buzby, Elmer.
Elsinboro Twp.	Carlton P. Sowers, Elsinboro	Dallas R. Smith, Jr., Salem.
Lower Alloways Creek Twp.	Mrs. Elizabeth C. Wood, Salem	Merwin H. Horner, Salem.
Lower Penns Neck Twp.	W. Ward Weatherby, Pennsville	Leon H. Kellmyer, Pennsville.
Mannington Twp. ...	David F. Grier, Salem	John I. Stewart, Salem.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Oldmans Twp.	Frank Dietrich, Pedricktown	Melvin Sparks, Pedricktown.
Penns Grove Bor. ...	Arthur S. Smith, Penns Grove	Mrs. Emma D. Mallett, Penns Grove.
Pilesgrove Twp.	Mrs. Mabel Jarman, Woodstown	Mrs. Alice K. DuBois, Woodstown.
Pittsgrove Twp.	Arthur P. Schalick, Norma	Everett M. Hitchner, Elmer.
Quinton Twp.	Oliver J. Henderson, Quinton	Henry R. Howell, Quinton.
Salem City	Paul B. Thomas, Sec., Salem	} David A. Cawman, Salem.
	Granville L. Maddox, Salem	
	Henry N. Nelson, Salem	
Upper Penns Neck Twp.	Norman C. Stout, Carney's Point	Mrs. Eleanor Mulhern, Carney's Point.
Upper Pittsgrove Twp.	R. Curtis Hackett, Elmer	Clifford Dare, Elmer.
Woodstown Bor.	Howard C. Flitcraft, Woodstown	Harold K. Urion, Woodstown.

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bedminster Twp. ...	R. Earl Smith, Bedminster	Vernon Hoffman, Pottersville.
Bernards Twp.	Howard H. Ortman, Basking Ridge	Warren M. Craft, Jr., Basking Ridge.
Bernardsville Bor. ..	Samuel J. Conklin, Bernardsville	Michael A. Dubus, Bernardsville.
Bound Brook Bor. ...	Edgar H. Cregar, Bound Brook	Mrs. Mildred G. Du Four, Bound Brook.
Branchburg Twp. ...	Mrs. Ida A. Blaufuss, N. Branch Station	Mrs. Blanche D. Mathers, Somerville.
Bridgewater Twp. ..	Noel A. Haywood, Somerville	Richard S. Hamilton, Basking Ridge.
Far Hills Bor.	Wesley P. Crane, Far Hills	Mrs. Joan F. Layton, Jr., Far Hills.
Franklin Twp.	Stephen C. Reid, Middlebush	Mrs. Alice J. Hageman, Middlebush.
Green Brook Twp. ..	Henry E. Brain, Dunellen	Walter T. Pritchard, Dunellen.
Hillsborough Twp. ..	Charles V. Davis, Somerville	Ernest A. Snyder, Neshanic.
Manville Bor.	Joseph Fiduk, Sec., Manville	} Alexander P. Peltack, Manville.
	Joseph Halar, Manville	
Millstone Bor.	Alexander Felica, Millstone	Mrs. Roberta Daw, Millstone.
Montgomery Twp. ..	J. Lester Drake, Belle Mead	Mrs. Myrtle T. Hoagland, Blawenburg.
N. Plainfield Bor. ..	August J. Church, N. Plainfield	Robert H. Pasch, North Plainfield.
Peapack-Gladstone Bor.	L. Edmond Wolfe, Gladstone	Harold L. Crater, Gladstone.
Raritan Bor.	James J. Del Monte, Raritan	Vincent J. Minetti, Raritan.
Rocky Hill Bor.	Wilbur L. Lowe, Rocky Hill	Mrs. Reba T. Parsons, Rocky Hill.
Somerville Bor.	John M. Conover, Somerville	J. Harold Gernert, Somerville.
South Bound Brook Bor.	John H. Mehlenbeck, S. Bound Brook ..	Harry Messinger, South Bound Brook.
Warren Twp.	Erich Lange, Plainfield	Mrs. Elsie Steffens, Plainfield.
Watchung Bor.	Philip H. Weisbecker, Plainfield	Mrs. Hazel Roberts, Plainfield.

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Bor.	John M. Albora, Andover	Dorothy B. Puffer, Andover.
Andover Twp.	Mrs. Mina Scott, Newton	Mrs. Mida L. Smith, Lafayette.
Branchville Bor.	Glenn Lantz, Jr., Branchville	Clyde M. Fish, Branchville.
Byram Twp.	George I. Beers, Andover	John H. Engelhardt, Andover.
Frankford Twp.	Vincent E. Mulhall, Newton	Mrs. Frances P. Ayers, Branchville.
Franklin Bor.	Albert A. Saleeby, Franklin	James G. Fitzsimmons, Franklin.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Fredon Twp.	Miss Ann C. Broadhurst, Newton	Alfred M. Snook, Newton.
Green Twp.	Ralph I. Shotwell, Newton	Edward W. Smith, Tranquility.
Hamburg Bor.	Frank H. Burgher, Hamburg	Verner R. Cole, Hamburg.
Hampton Twp.	Harry E. Maxwell, Newton	Paul Cummins, Newton.
Hardyston Twp.	Harry Kinnard, Stockholm	Harold D. Lewis, Sr., Hamburg.
Hopatcong Bor.	Leslie L. Madison, Sec., Hopatcong } Angelo Tenore, R. D. Stanhope	Anne M. Iaroli, Hopatcong.
	Joseph V. Bongiovanne, Hopatcong	
Lafayette Twp.	De Forest D. Schurich, Lafayette	John C. Snook, Jr., Augusta.
Montague Twp.	Waldo M. Casterlin, Port Jervis, N. Y.	Mrs. Dorothy B. Reinhardt, Port Jervis, N. Y.
Newton Town	Dana T. Whitman, Jr., Newton	Mrs. Hilda V. Garris, Newton.
Ogdensburg Bor.	Joseph J. Keslo, Ogdensburg	Joseph P. Fitzgibbons, Sr., Ogdensburg.
Sandyston Twp.	Russell E. Kinney, Sr., Branchville	Benjamin Jager, Port Jervis, N. Y.
Sparta Twp.	Harold E. Smith, Sparta	Walter K. Winkelmann, Sparta.
Stanhope Bor.	Mrs. Anna M. McConnell, Stanhope	Mrs. Janice D. Kelly, Stanhope.
Stillwater Twp.	John F. Honness, Newton	Robert H. Dalling, Stillwater.
Sussex Bor.	Benjamin W. Williams, Sussex	Earl L. Snook, Sussex.
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon	Samuel Edsall, Sussex.
Walpack Twp.	Paul E. Darrone, Walpack	Mrs. Dolores Rosenkrans, Columbia.
Wantage Twp.	William Fielden, Sussex	Mrs. Florence Lockburner, Sussex.

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Berkeley Heights Twp.	Theodore C. Plumb, Berkeley Heights..	Mrs. Olga Curtis, Berkeley Heights.
Clark Twp.	Frank W. Naples, Clark	Joseph Tankel, Clark.
Cranford Twp.	Edward P. Markowich, Cranford	Howard Cowperthwaite, Cranford.
Elizabeth City	William J. McGann, Elizabeth	Joseph A. Manfredri, Elizabeth.
Fanwood Bor.	George B. Draper, Fanwood	A. I. Nichols, Fanwood.
Garwood Bor.	John Accardi, Sec., Garwood	William J. Gilbert, Garwood.
	Eugene M. Hart, Garwood	
	Nicholas Lobue, Garwood	
Hillside Twp.	Samuel Katz, Sec., Hillside	John C. Pozar, Hillside.
	Rubin Ritz, Hillside	
	Kenneth M. Ross, Hillside	
Kenilworth Bor.	Richard Weber, Sec., Kenilworth	Mrs. Frances L. Condon, Kenilworth.
	Max J. Berzin, Kenilworth	
	John Graf, Kenilworth	
Linden City	Joseph J. Wolf, Chm., Linden	John J. Fitzpatrick, Linden.
	Frank J. Pakulski, Linden	
	Walter J. Gerhard, Linden	
Mountainside Bor. ..	Walter W. Young, Jr., Sec., Mountainside } Gilbert E. Howland, Sr., Mountainside . }	Elmer A. Hoffarth, Mountainside.
New Providence Bor. ..	Robert H. Badgley, Sec., New Providence } G. Russell Vandehoff, New Providence.. }	Mrs. Jane K. Parcels, New Providence.
Plainfield City	Daniel P. Kiely, Jr., Plainfield	John W. Regan, Plainfield.
Rahway City	Anthony F. Boresch, Rahway	James J. Kinneally, Rahway.
Roselle Bor.	Sangston O. Sullivan, Roselle	Louis R. Bass, Roselle.
Roselle Park Bor. ...	James M. Ahle, Roselle Park	Bernard Dreifoss, Roselle Park.
Scotch Plains Twp. ...	Lloyd Koppe, Sec., Scotch Plains	Mrs. Patrena C. Thinnis, Scotch Plains.
	Theodore F. Swarer, Scotch Plains,	
	Louis R. De Cavalcante, Scotch Plains.. }	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Springfield Twp.	Wilbert W. Layng, Sec., Springfield ... } Harry E. Monroe, Springfield	Fred L. Braun, Springfield.
Summit City	Gordon A. Pott, Sec., Summit } Roland E. Levesque, Summit	Mrs. Ethel V. Martin, Summit.
	J. Henry Negus, Summit	
Union Twp.	Charles W. Sommer, Sec., Union } Fred A. Rinc, Union } Fred A. Biertuempfel, Union	Howard R. Leary, Union.
Westfield Town	G. Alden Barnard, Chm., Westfield ... } Clarence R. Potts, Westfield	Mary V. App, Westfield.
	James R. Crawford, Westfield	
Winfield Twp.	Louis W. Many, Winfield	Joseph A. Orsini, Winfield.

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	Lester B. McMurtrie, Allamuchy	Miss Grace L. Stang, Allamuchy.
Alpha Boro.	Joseph L. Dyrek, Jr., Alpha	Neno Pierfy, Alpha.
Belvidere Town	Russell A. Parsons, Belvidere	Lawrence H. Rasely, Belvidere.
Blairstown Twp.	Floyd A. Read, Blairstown	Miss Anna Fodera, Blairstown.
Franklin Twp.	Wilbur E. Oberly, Asbury	Howard L. Vliet, Washington.
Frelinghuysen Twp. ...	Albert G. Vough, Blairstown	John M. Jones, Blairstown.
Greenwich Twp. ...	Mrs. Marian H. Gruver, Stewartsville ..	Miss Marian F. Frey, Stewartville.
Hackettstown Town .	David E. Johnson, Hackettstown	Wilbur C. Willis, Hackettstown.
Hardwick Twp.	Lewis A. Mott, Blairstown	Raymond Main, Stillwater.
Harmony Twp.	Floyd J. Beers, Phillipsburg	DeWitt P. Buchman, Phillipsburg.
Hope Twp.	Leroy S. Hutchins, Hope	Raymond Huff, Hope.
Independence Twp. ...	John N. Balmoos, Vienna	Earl Harris, Vienna.
Knowlton Twp.	Martin W. Reich, Delaware	Mrs. Ruth Baker, Delaware.
Liberty Twp.	Donald L. Amenson, Great Meadows ...	C. Leroy Titus, Oxford.
Lopatcong Twp.	Orville R. Smith, Phillipsburg	Herman L. Beers, Phillipsburg.
Mansfield Twp.	Russell S. Alpaugh, Jr., Sec., Oxford ... } Willard M. Carpenter, Port Murray ... } Ray Baldwin, Port Murray	Mrs. Kathryn MacMurray, Port Murray.
Oxford Twp.	Richard J. Collins, Oxford	Wayne Hissim, Oxford.
Pahaquarry Twp. ...	Ernest B. Olschewsky, Columbia	Mrs. Viola F. Blasi, Columbia.
Phillipsburg Town ...	Russell A. Calvin, Phillipsburg	Alfred R. Bates, Phillipsburg.
Pohatcong Twp.	Harry E. Boyer, Phillipsburg	Joseph H. Huff, Milford.
Washington Bor.	Robert Kuebler, Washington	Mrs. Anna Mae Spangenberg, Washington.
Washington Twp. ...	Mrs. Lily M. Smith, Washington	Erich Sodalbers, Washington.
White Twp.	Charles W. Hunt, Butzville	H. Arthur Race, Belvidere.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Absecon City	\$1,296,095	\$4,174,455	\$5,470,550	\$13,981	.....	\$39,060	\$125,068	\$164,128
Atlantic City	45,217,015	105,889,750	151,106,765	537,160	.....	22,000	10,348,750	10,370,750
Brigantine City	5,775,095	14,468,240	20,243,335	.....	.....	4,300	159,300	163,600
Buena Bor.	188,650	852,800	1,041,450	374	\$2,550	11,275	71,800	85,625
Buena Vista Twp.	2,507,850	6,050,475	8,558,325	1,053	.....	8,650	125,025	133,675
Corbin City	123,391	376,051	499,442	151	2,300	1,550	14,100	17,950
Egg Harbor City	1,142,786	5,315,240	6,458,026	1,560	.....	185,788	322,242	508,030
Egg Harbor Twp.	1,702,482	4,631,947	6,334,429	33	5,600	228,401	378,040	612,641
Estell Manor	339,945	239,005	578,950	60	6,715	59,385	850	66,950
Folsom Bor.	335,121	691,343	1,026,464	265	100	1,450	156,290	157,830
Galloway Twp.	3,576,685	7,857,320	11,434,005	12,621	.....	11,650	636,955	648,605
Hamilton Twp.	2,744,900	5,991,900	8,736,800	690	1,600	36,400	752,825	790,825
Hammonton	1,420,920	4,075,155	5,496,075	33,686	17,250	136,500	727,855	881,605
Linwood	1,052,458	5,209,860	6,262,318	38	1,200	.....	90,225	91,425
Longport	2,345,150	5,896,190	8,241,340	.....	.....	94,800	.....	94,800
Margate	11,579,850	28,374,650	39,954,500	.....	.....	148,100	790,800	938,900
Mullica Twp.	541,605	1,031,650	1,573,255	516	11,880	5,950	103,100	120,930
Northfield	2,147,600	10,988,800	13,136,400	144	6,100	134,650	239,750	380,500
Pleasantville	3,702,215	19,876,660	23,578,875	26,139	.....	369,500	1,206,500	1,576,090
Port Republic	322,250	696,150	1,018,400	.....	4,200	9,700	48,050	61,950
Somers Point	1,527,155	4,882,585	6,409,740	173	.....	102,425	245,570	347,995
Ventnor City	7,632,550	23,692,600	31,325,150	.....	.....	.....	888,030	888,030
Weymouth Twp.	366,730	1,301,630	1,668,360	.....	17,990	18,640	129,100	165,730
Totals	\$97,588,498	\$262,564,456	\$360,152,954	\$628,647	\$77,485	\$1,630,264	\$17,560,815	\$19,268,564

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Absecon City	\$89,015	\$312,745	\$401,760	\$5,246,899	\$9.51	23.16		\$18,150,132	\$23,397,031
Atlantic City	1,058,200	960,000	2,018,200	159,996,475	6.92	53.65		130,546,105	290,542,580
Brigantine City	68,000	295,625	363,625	20,043,310	4.13	62.28		12,260,414	32,303,724
Buena Bor.	91,250	113,750	205,000	922,449	24.63	10.48		8,896,050	9,818,499
Buena Vista Twp.	75,450	115,900	191,350	8,501,703	3.63	63.08		5,009,089	13,510,792
Corbin City	16,345	12,500	28,845	488,701	5.74	61.85		308,063	796,764
Egg Harbor City	113,200	202,081	315,281	6,652,335	7.93	59.14		4,461,869	11,114,204
Egg Harbor Twp.	158,385	213,755	372,140	6,574,963	10.85	20.88		24,002,874	30,577,537
Estell Manor	18,660	16,295	34,955	611,005	11.32	23.61		1,873,188	2,484,193
Folsom Bor.	13,110	35,000	48,110	1,136,449	5.75	24.25		3,206,377	4,342,826
Galloway Twp.	193,805	243,455	437,260	11,657,971	5.90	39.48		17,527,507	29,185,478
Hamilton Twp.	154,550	223,375	377,925	9,150,390	9.50	25.52		25,498,309	34,648,699
Hammonton	189,255	399,825	589,080	5,822,286	17.87	12.04		40,152,388	45,974,674
Linwood	70,100	293,410	363,510	5,990,271	11.90	26.37		17,485,569	23,475,840
Longport	32,800	77,500	110,300	8,225,840	4.77	50.08		8,215,009	16,440,849
Margate	113,600	522,150	635,750	40,257,650	4.92	54.12		33,871,257	74,128,907
Mullica Twp.	102,795	126,927	229,722	1,464,979	20.22	12.13		11,396,695	12,861,674
Northfield	119,200	423,400	542,600	12,974,444	5.13	52.92		11,686,729	24,661,173
Pleasantville	323,500	622,760	946,260	24,234,844	7.30	59.77		15,870,472	40,105,316
Port Republic	31,200	23,500	54,700	1,025,650	4.32	54.16		861,954	1,887,604
Somers Point	171,150	229,290	400,440	6,357,468	9.58	27.71		16,721,764	23,079,232
Ventnor City	243,200	347,200	590,400	31,622,780	5.53	58.56		22,167,250	53,790,030
Weymouth Twp.	37,640	32,760	70,400	1,763,690	4.99	65.58		875,647	2,639,337
Totals	\$3,484,410	\$5,843,203	\$9,327,613	\$370,722,552				\$431,044,711	\$801,767,263

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

ATLANTIC COUNTY

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)	III				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
				Deduct Over-payment	Add Under-payment							
1	\$133,020.02			\$899.92	\$132,120.10	\$1,810.42	\$268,953.00		\$11,288.50	\$84,455.98	\$498,628.00	
2	1,651,832.57			53,573.64	1,598,258.93		2,325,680.27			7,135,440.27	11,059,379.47	
3	183,657.57			323.32	183,334.25	2,499.60	331,453.50		40,916.94	267,687.91	825,872.20	
4	55,821.48			95.09	55,726.39	759.74	170,630.51				227,116.64	
5	76,813.40			326.01	76,487.39	1,045.44	217,503.49			12,801.79	307,838.11	
6	4,529.87				4,529.87	61.66	18,589.00			4,859.87	28,040.40	
7	63,188.00			83.43	63,104.57	859.99	141,128.50	\$138,875.23	2,325.00	180,955.73	527,249.02	
8	173,845.32			623.82	173,221.50	2,366.03	340,469.95	194,062.47		2,762.29	712,882.27	
9	14,123.48			40.59	14,082.89	192.22	54,777.00			72.47	69,124.58	
10	21,690.43			490.23	21,200.20	334.04	40,710.00				65,246.24	
11	165,929.29			1,165.50	164,763.79	2,258.32	209,452.75	187,196.50		123,160.40	686,831.76	
12	196,989.55			477.19	196,512.36	2,681.05	286,274.00	221,425.96		161,720.55	868,613.92	
13	261,381.53			1,346.38	260,035.15	3,557.44	580,891.15			195,466.87	1,039,950.61	
14	133,468.07			215.07	133,253.00	1,816.52	216,841.00	183,726.04	35,416.50	141,784.16	712,837.22	
15	93,471.77			17.15	93,454.62	1,272.16	51,900.00			245,215.40	391,872.18	
16	421,447.84			1,120.28	420,327.56	5,735.96	560,286.00		40,498.50	951,069.14	1,977,917.16	
17	73,122.95			139.92	72,983.03	995.21	114,147.66	107,103.84		865.88	296,095.62	
18	140,207.09			716.50	139,490.59	1,908.24	152,657.50	192,655.32	17,129.00	161,727.66	665,568.31	
19	228,012.25			334.10	227,678.15	3,103.23	694,553.00		18,538.63	824,143.70	1,768,018.76	
20	10,731.67			16.32	10,715.35	146.06	31,425.00			1,941.47	44,227.88	
21	131,213.22			216.29	130,996.93	1,785.83	138,635.48	179,152.61		157,926.11	608,496.96	
22	305,814.47			1,668.21	304,146.26	4,162.18	464,459.01		1,250.00	973,482.63	1,747,500.08	
23	15,005.52			276.12	14,729.40	204.23	59,847.00			13,091.72	87,872.35	
24	\$4,558,317.36			\$64,165.08	\$4,494,152.28	\$39,557.65	\$7,471,264.77	\$1,404,197.97	\$167,363.07	\$11,640,642.00	\$25,217,177.74	

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Absecon City	\$1,602.64	.....	\$412,403	\$65,000.00	\$86,062.50	\$22,000.00	\$173,062.50
2 Atlantic City	29,520.66	.....	28,956,930	850,000.00	4,439,616.46	630,000.00	5,919,616.46
3 Brigantine City	695.15	.....	1,415,875	46,500.00	455,600.00	55,000.00	557,100.00
4 Buena Bor.	2,195.06	.....	241,025	77,600.00	43,914.00	24,000.00	145,514.00
5 Buena Vista Twp. ....	.....	.....	472,425	75,000.00	63,731.62	45,000.00	183,731.62
6 Corbin City .....	.....	.....	27,728	9,500.00	5,736.98	500.00	15,736.98
7 Egg Harbor City	2,786.62	.....	1,134,156	75,000.00	77,754.00	18,000.00	170,754.00
8 Egg Harbor Twp.	34.75	.....	257,153	165,000.00	215,027.00	87,000.00	467,027.00
9 Estell Manor .....	.....	.....	68,650	28,426.26	19,162.00	4,000.00	51,588.26
10 Folsom Bor. ....	.....	.....	22,785	19,000.00	19,100.00	2,256.49	40,356.49
11 Galloway Twp. ....	.....	.....	431,500	90,000.00	104,448.00	60,000.00	254,448.00
12 Hamilton Twp.	1,129.62	.....	3,181,350	190,000.00	156,136.00	60,000.00	406,136.00
13 Hammonton	3,371.47	.....	806,080	157,131.43	131,012.00	65,000.00	353,143.43
14 Linwood	17.38	.....	735,136	110,000.00	63,540.50	18,000.00	191,540.50
15 Longport .....	.....	.....	789,170	41,000.00	32,948.57	12,000.00	85,948.57
16 Margate	3,128.17	.....	2,410,850	100,000.00	136,372.00	41,000.00	277,372.00
17 Mullica Twp. ....	.....	.....	326,125	128,000.00	54,238.00	14,000.00	196,238.00
18 Northfield	355.44	.....	1,601,600	65,000.00	98,600.00	21,000.00	184,600.00
19 Pleasantville	2,780.60	.....	2,656,635	160,000.00	204,837.62	122,000.00	486,837.62
20 Port Republic .....	.....	.....	60,000	8,000.00	17,149.00	2,500.00	27,649.00
21 Somers Point	1,216.52	.....	735,555	73,000.00	119,619.59	42,500.00	235,119.59
22 Ventnor City	2,493.60	.....	2,493,300	100,000.00	158,285.00	50,000.00	308,285.00
23 Weymouth Twp. ....	.....	.....	113,175	21,000.00	19,523.00	12,000.00	52,523.00
24 Totals	\$51,614.68	.....	\$49,349,006	\$2,654,157.69	\$6,722,413.84	\$1,407,756.49	\$10,784,328.02

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,463,050.00
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.56853373

Total County Taxes Appropriated \$4,545,766.97
 Less: Bank Stock Taxes Due County 51,614.69
 Net County Taxes Apportioned (12 A III) \$4,494,152.28
 ‡Adjustments (Net Total 12 A Iib) + 64,165.08
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$4,558,317.36
 ***Bank Stock Tax Due Municipality \$51,614.68
 Bank Stock Tax Due County 51,614.69
 Total Bank Stock Tax \$103,229.37

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a) Farm Stock and Farm Machinery	(b) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(c) All Other Tangible Personal Property Used in Business	(d) Total Value of Tangible Personal Property Assessed (a+b+c)
Allendale Bor.	\$1,753,100	\$4,085,100	\$5,838,200	\$9,711	\$500	\$43,300	\$105,900	\$149,700
Alpine Bor.	1,628,125	1,397,925	3,026,050	.....	.....	2,200	108,150	110,350
Bergenfield Bor.	5,184,265	19,770,935	24,955,200	12,377	.....	135,015	208,505	343,520
Bogota Bor.	4,591,120	11,475,770	16,066,890	21,597	.....	667,840	3,504,260	4,172,100
Carlstadt Bor.	6,005,775	12,493,800	18,499,575	970	1,000	710,600	1,799,342	2,510,942
Cliffside Park Bor.	4,351,050	11,210,325	15,561,375	.....	.....	597,550	500,100	1,097,650
Closter Bor.	6,301,300	15,533,672	21,834,972	7,365	.....	323,100	564,651	887,751
Cresskill Bor.	3,804,620	13,452,940	17,257,560	22	.....	189,745	245,150	434,895
Demarest Bor.	1,396,520	5,237,910	6,634,430	2,000	.....	2,500	59,350	61,850
Dumont Bor.	9,681,000	27,554,210	37,235,210	6,138	.....	330,150	900,985	1,291,135
East Paterson Bor.	3,377,900	15,434,270	18,812,170	2,403	.....	744,450	1,169,500	1,913,950
East Rutherford Bor.	2,575,875	9,362,525	11,938,400	23,931	.....	2,411,330	438,400	2,849,730
Edgewater Bor.	5,422,181	11,796,886	17,219,067	1,075,210	.....	480,750	3,206,804	3,687,554
Emerson Bor.	2,461,475	8,602,400	11,066,875	1,101	300	50,350	191,175	241,825
Englewood City	19,161,800	55,035,400	74,246,700	46,600	.....	1,037,000	2,964,700	4,001,700
Englewood Cliffs Bor.	3,393,107	7,417,864	10,810,971	.....	.....	644,391	569,580	1,213,971
Fair Lawn Bor.	15,693,560	44,361,475	60,055,035	30,802	700	2,271,600	3,552,800	5,825,100
Fairview Bor.	2,795,625	7,542,400	10,338,025	3,609	.....	97,800	1,066,617	1,164,417
Fort Lee Bor.	6,377,753	18,523,740	24,901,496	.....	.....	176,700	*642,205	818,905
Franklin Lakes Bor.	3,665,550	5,203,350	8,868,900	1,065	3,425	35,575	183,400	222,400
Garfield City	5,116,425	18,667,650	23,784,075	4,609	1,200	700,000	2,198,850	2,900,050
Hillsdale Bor.	11,201,125	31,948,990	43,150,115	16,761	1,600	92,750	630,700	725,050
Hackensack City	17,699,525	46,828,150	64,527,675	58,538	.....	9,064,800	4,560,385	13,625,185
Harrington Park Bor.	1,404,550	4,818,075	6,222,625	1,503	1,100	18,100	59,450	78,650
Hasbrouck Heights Bor.	2,815,470	11,798,895	14,614,365	3,786	.....	92,750	257,060	349,810
Haworth Bor.	1,527,335	4,376,725	5,904,060	5,291	.....	11,875	27,000	38,875
Hillsdale Bor.	1,827,512	8,302,875	10,130,387	7,976	.....	130,800	454,350	585,150
Ho-Ho-Kus Bor.	1,740,235	5,567,335	7,307,570	14,109	.....	66,345	185,950	252,295
Leonia Bor.	7,037,300	14,921,200	21,958,500	5,941	.....	158,800	409,140	567,940
Little Ferry Bor.	4,236,544	9,391,405	13,627,949	.....	.....	542,790	120,370	663,160
Lodi Bor.	4,853,100	21,459,300	26,312,400	9,221	.....	657,200	1,051,500	1,708,700
Lyndhurst Twp.	10,603,500	30,796,500	41,400,000	92,173	.....	1,584,300	1,618,950	3,203,250
Mahwah Twp.	2,757,530	12,669,350	15,426,880	242,225	17,700	1,928,100	†525,050	2,470,850
Maywood Bor.	3,516,300	10,058,440	13,574,740	1,112	.....	320,710	94,719	415,429
Midland Park Bor.	2,322,350	6,391,550	8,713,900	2,576	.....	281,050	295,300	576,350

N=Northern Valley Regional High School District
 Amount to be Apportioned \$1,614,428.75

R=Ramapo Regional High School District
 Amount to be Apportioned \$1,172,975.00

P=Pascack Valley Regional High School District
 Amount to be Apportioned \$1,219,643.75

* Fort Lee—Includes \$500. Personal not used in business.
 † Mahwah—Includes \$18,300. Personal not used in business.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1962—(Continued)

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Montvale Bor.	\$3,887,150	\$7,665,900	\$11,553,050	\$2,453	\$4,000	\$45,400	\$371,400	\$420,800
Moonachie Bor.	1,495,300	3,113,600	4,608,900	.....	.....	194,950	66,050	261,000
New Milford Bor.	6,118,450	13,833,940	19,952,390	.....	830	92,010	229,580	322,420
North Arlington Bor.	3,370,475	12,354,450	15,724,925	1,703	.....	448,950	481,900	930,850
Northvale Bor.	734,825	2,679,010	3,413,835	2,375	.....	104,430	33,954	138,384
Norwood Bor.	2,693,665	5,453,205	8,146,870	1,512	250	140,200	129,960	270,440
Oakland Bor.	3,948,100	11,469,100	15,417,200	316	.....	69,100	298,650	367,750
Old Tappan Bor.	1,786,700	2,998,800	4,785,500	.....	2,850	10,000	154,050	166,900
Oradell Bor.	3,789,600	9,068,200	12,852,800	1,943	.....	69,900	211,725	281,625
Palisades Park Bor.	3,314,315	9,817,460	13,131,775	1,062	.....	183,970	84,100	268,070
Paramus Bor.	8,524,555	32,440,535	40,965,090	.....	3,700	1,865,250	2,690,610	4,559,560
Park Ridge Bor.	2,201,200	5,961,000	8,162,200	740	700	84,650	214,946	300,296
Ramsey Bor.	3,330,675	12,616,050	15,946,725	11,011	12,300	459,000	671,000	1,142,300
Ridgefield Bor.	2,839,854	11,276,397	14,116,251	256,901	.....	683,115	245,531	928,646
Ridgefield Park Twp.	14,324,510	43,340,580	57,665,090	78,674	.....	1,505,900	3,919,510	5,425,410
Ridgewood Twp.	22,275,300	63,466,600	85,741,900	41,534	.....	389,000	2,418,200	2,807,200
River Edge Bor.	2,496,730	9,935,213	12,431,943	3,144	.....	242,945	550,125	793,070
Rivervale Twp.	4,448,725	12,217,965	16,666,690	.....	1,900	37,100	250,400	289,400
Rochelle Park Twp.	1,402,800	4,884,000	6,286,800	3,114	.....	183,550	121,965	305,515
Rockleigh Bor.	499,040	646,040	1,145,080	.....	.....	2,800	59,990	62,790
Rutherford Bor.	11,998,600	32,306,400	44,305,000	14,241	.....	578,900	1,660,750	2,239,650
Saddle Brook Twp.	8,675,180	21,573,140	30,248,320	20,905	.....	917,020	118,700	1,035,720
Saddle River Bor.	2,071,800	4,185,200	6,257,000	.....	.....	7,600	67,500	75,100
South Hackensack Twp.	2,054,800	5,821,150	7,875,950	848	.....	1,533,200	830,132	2,363,332
Teaneck Twp.	17,631,360	40,526,975	58,158,335	26,796	.....	732,475	1,782,240	2,514,715
Tenafly Bor.	6,982,605	20,254,675	27,237,280	4,088	.....	353,350	209,200	565,550
Teterboro Bor.	1,110,054	6,925,354	8,035,408	19,496	.....	1,434,034	124,000	1,558,034
Upper Saddle River Bor.	1,458,600	6,476,700	7,935,300	.....	6,600	48,800	289,300	344,700
Waldwick Bor.	2,386,500	7,617,200	10,003,700	43,432	.....	124,300	176,670	300,970
Wallington Bor.	1,674,150	5,402,400	7,076,550	385	1,250	253,100	363,505	617,855
Washington Twp.	1,879,430	7,673,935	9,553,365	.....	.....	16,795	83,375	100,170
Westwood Bor.	2,754,695	9,775,600	12,530,295	11,544	.....	171,000	192,400	363,400
Woodcliff Lake Bor.	1,701,800	4,079,850	5,781,650	623	1,900	6,850	52,575	61,325
Wood-Ridge Bor.	3,417,325	11,460,775	14,878,100	1,190	.....	276,800	1,885,215	2,162,015
Wyckoff Twp.	4,227,480	12,689,740	16,917,220	1,014	12,645	82,125	345,235	440,005
Totals	\$351,789,353	\$1,015,535,476	\$1,367,324,829	\$2,261,772	\$76,480	\$39,953,935	\$55,914,791	\$95,945,206

O=Oradell-River Edge Regional High School District
 Amount to be Apportioned \$1,484,785.00
 W=Consolidated School District Washington Township-Westwood Borough
 Amount to be Apportioned \$1,695,792.50

Washington Township (Calendar Year) \$733,072.47
 Westwood Borough (Calendar Year) 962,720.03

\$1,695,792.50

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Allendale Bor.	\$50,000	\$209,950	\$259,950	\$5,737,661	\$12.89	19.28		\$24,442,920	\$30,180,581
Alpine Bor.	12,300	31,225	43,525	3,092,875	8.17	17.45		14,315,211	17,408,086
Bergenfield Bor.	300,120	1,383,350	1,683,470	23,627,627	16.87	16.48		126,471,984	150,099,611
Bogota Bor.	187,690	338,980	526,670	19,733,917	6.94	38.35		25,528,521	45,562,438
Carlstadt Bor.	125,000	211,300	336,300	20,675,187	4.01	40.86		26,775,939	47,451,126
Cliffside Park Bor.	312,900	435,000	747,900	15,911,125	12.39	19.58		63,914,493	79,825,618
Closter Bor.	82,400	508,320	590,720	22,139,368	6.72	40.05		32,684,309	51,823,677
Cresskill Bor.	68,800	483,430	552,230	17,140,247	8.08	35.78		30,974,800	48,115,107
Demarest Bor.	33,600	260,670	294,270	6,401,010	12.92	22.29		23,129,724	29,533,734
Dumont Bor.	239,800	1,017,000	1,256,800	37,275,683	7.05	38.44		59,630,581	96,906,264
East Paterson Bor.	194,700	767,250	961,950	19,766,573	13.31	19.13		79,526,408	99,292,981
East Rutherford Bor.	134,300	205,700	340,000	14,472,061	7.89	23.06		39,832,632	54,304,693
Edgewater Bor.	56,625	94,000	150,625	21,831,206	5.98	45.61		20,533,766	42,364,972
Emerson Bor.	55,200	442,650	497,850	10,811,951	11.12	24.90		33,378,406	44,190,357
Englewood City	282,600	731,650	1,014,250	77,280,750	6.40	41.02		106,754,519	184,035,269
Englewood Cliffs Bor.	31,700	154,270	185,970	11,838,972	7.11	21.09		40,450,153	52,289,125
Fair Lawn Bor.	253,000	1,970,550	2,223,550	63,687,387	9.94	28.57		150,148,098	213,835,485
Fairview Bor.	191,700	286,725	478,425	11,027,626	9.68	21.95		36,760,039	47,787,665
Fort Lee Bor.	235,900	460,400	696,300	25,024,101	10.49	16.69		124,298,600	149,322,701
Franklin Lakes Bor.	36,300	175,800	212,100	8,880,265	8.75	25.00		26,606,700	35,486,965
Garfield City	877,800	586,600	1,464,400	25,224,334	13.24	21.25		88,140,984	113,365,318
Glen Rock Bor.	106,400	735,500	841,900	43,050,026	6.54	49.75		43,583,784	86,633,810
Hackensack City	382,800	703,150	1,085,950	77,125,448	8.13	32.76		132,443,250	209,568,698
Harrington Park Bor.	28,800	215,000	243,800	6,058,978	12.32	21.10		23,268,489	29,327,467
Hashbrouck Heights Bor.	193,600	576,875	770,475	14,197,486	12.42	18.33		65,114,849	79,312,335
Haworth Bor.	21,600	180,950	202,550	5,745,676	11.99	23.85		18,850,909	24,596,585
Hillsdale Bor.	94,400	579,800	674,200	10,949,313	16.60	16.31		51,981,121	62,030,434
Ho-Ho-Kus Bor.	21,400	235,800	257,200	7,316,774	10.12	18.64		31,896,132	39,212,906
Leonia Bor.	60,900	314,900	374,900	22,157,481	5.89	41.76		30,624,115	52,781,596
Little Ferry Bor.	133,300	231,500	364,800	13,926,309	5.64	40.14		20,323,095	34,249,404
Lodi Bor.	308,000	734,600	1,042,600	26,987,721	9.56	30.76		59,228,562	86,216,283
Lyndhurst Twp.	365,700	853,550	1,219,250	43,476,173	5.54	37.73		68,327,008	111,803,181
Mahwah Twp.	101,200	269,425	370,625	17,769,330	9.20	20.06		61,476,809	79,246,139
Maywood Bor.	118,200	586,800	705,000	13,286,281	12.29	19.70		55,332,570	68,618,851
Midland Park Bor.	130,000	385,950	515,950	8,776,876	12.22	22.06		30,787,007	39,563,883

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Montvale Bor.	\$35,700	\$233,000	\$268,700	\$11,707,603	\$6.81	39.42	.....	\$17,754,535	\$29,462,138
Moonachie Bor.	36,600	112,500	149,100	4,720,800	6.90	34.50	.....	8,750,230	13,471,030
New Milford Bor.	116,800	924,250	1,041,050	19,233,760	12.06	18.30	.....	89,077,064	108,310,824
North Arlington Bor.	178,200	598,375	776,575	15,880,903	11.30	18.73	.....	68,230,895	84,111,798
Northvale Bor.	29,200	178,645	207,845	3,346,749	13.25	15.96	.....	17,976,109	21,322,858
Norwood Bor.	39,200	159,750	198,950	8,219,872	5.24	42.02	.....	11,241,207	19,461,079
Oakland Bor.	52,600	602,100	654,700	15,130,566	11.16	25.47	.....	45,113,621	60,244,187
Old Tappan Bor.	24,000	146,400	170,400	4,782,000	9.75	25.14	.....	14,249,902	19,031,902
Oradell Bor.	71,000	458,575	529,575	12,606,793	10.47	17.17	.....	62,003,344	74,610,137
Palisades Park Bor.	131,200	345,680	476,880	12,924,027	11.02	18.78	.....	56,792,480	69,716,507
Paramus Bor.	87,500	1,580,525	1,668,025	43,856,625	10.90	20.74	.....	156,552,220	200,408,845
Park Ridge Bor.	88,000	352,750	440,750	8,022,486	13.29	19.97	.....	32,710,108	40,732,594
Ramsey Bor.	104,600	507,400	612,000	16,488,036	11.74	22.73	.....	54,210,446	70,698,482
Ridgefield Bor.	110,700	355,650	466,350	14,835,448	4.98	15.68	.....	75,910,860	90,746,308
Ridgefield Park Twp.	192,000	450,000	642,000	62,527,174	2.66	94.62	.....	3,278,780	65,805,954
Ridgewood Twp.	223,100	1,304,050	1,527,150	87,063,484	6.91	41.06	.....	123,079,094	210,142,578
River Edge Bor.	67,600	760,675	828,275	12,399,882	17.09	15.87	.....	65,904,182	78,304,064
Rivervale Twp.	35,900	404,325	440,225	16,515,865	7.02	39.24	.....	25,807,036	42,322,901
Rochelle Park Twp.	82,400	359,325	441,725	6,153,704	14.68	16.37	.....	32,117,598	38,271,302
Rockleigh Bor.	1,600	4,500	6,100	1,201,770	1.90	40.14	.....	1,707,635	2,909,405
Rutherford Bor.	271,900	723,700	995,600	45,563,291	5.94	38.43	.....	70,982,536	118,545,827
Saddle Brook Twp.	115,200	874,000	989,200	30,315,745	6.96	36.84	.....	51,858,955	82,174,700
Saddle River Bor.	12,300	73,000	85,300	6,246,800	6.95	20.61	.....	24,102,049	30,348,849
South Hackensack Twp.	31,200	68,800	100,000	10,140,130	4.84	33.11	.....	15,911,274	26,051,404
Teaneck Twp.	424,100	1,829,865	2,253,965	58,445,881	11.79	21.01	.....	218,654,302	277,100,183
Tenafly Bor.	132,300	664,150	796,450	27,010,468	11.34	21.15	.....	101,544,186	128,554,654
Teterboro Bor. ....	.....	.....	.....	9,612,988	2.99	26.83	.....	21,913,932	31,526,920
Upper Saddle River Bor.	11,200	200,700	211,900	8,068,100	10.35	20.21	.....	31,328,926	39,397,026
Waldwick Bor.	82,150	731,250	813,400	9,534,702	14.63	18.69	.....	43,520,645	53,055,347
Wallington Bor.	238,900	298,400	537,300	7,157,490	12.09	19.35	.....	29,494,768	36,652,258
Washington Twp.	22,900	458,775	481,675	9,171,860	11.09	20.99	.....	35,960,523	45,132,383
Westwood Bor.	138,300	473,625	611,925	12,293,314	12.80	21.07	.....	46,939,544	59,232,858
Woodcliff Lake Bor.	32,000	165,050	197,050	5,646,548	11.80	24.88	.....	17,456,493	23,103,041
Wood-Ridge Bor.	137,900	398,790	536,690	16,504,621	8.59	20.33	.....	58,304,881	74,809,502
Wyckoff Twp.	127,200	654,175	781,375	16,570,864	12.71	18.35	.....	75,248,017	91,818,881
Totals	\$9,313,285	\$34,811,375	\$44,124,660	\$1,421,407,147	.....	.....	.....	\$3,673,524,924	\$5,094,932,071

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1962—(Continued)

12--APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 51:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$96,652.71			\$49.70		\$96,603.01		\$572,531.85		\$70,021.02	\$739,155.88	
2	55,749.05			35.77		55,713.28		147,472.50		49,262.37	252,448.15	
3	480,691.00			1,997.63		478,693.37		2,463,537.75		1,043,024.41	3,985,255.53	
4	145,912.80			510.70		145,402.10		624,783.02		598,238.89	1,368,424.01	
5	151,961.28			7.97		151,953.31		435,602.96		239,662.01	827,218.28	
6	255,639.95			268.82		255,371.13		957,813.64		757,470.79	1,970,655.56	
7	175,571.73			457.01		175,114.72		547,705.63	N \$446,722.89	317,202.89	1,480,746.13	
8	154,087.67			215.14		153,872.53		1,009,361.25		220,751.79	1,383,985.57	
9	94,581.19			94.11		94,487.08		389,439.44	N 241,006.34	101,864.46	826,797.32	
10	310,340.37			610.36		309,730.01		1,658,646.75		658,305.57	2,626,682.33	
11	317,983.79			507.99		317,475.80		1,592,899.78		718,646.49	2,629,022.07	
12	173,909.69			153.81		173,755.88		523,509.50		444,034.91	1,141,300.29	
13	135,672.98			126.34		135,546.64		315,063.00		853,946.84	1,304,556.48	
14	141,518.74			108.56		141,410.18		847,391.00		212,721.98	1,201,523.16	
15	589,369.27			1,409.71		587,959.56		2,062,869.50		\$330,661.00	1,956,779.54	4,938,269.60
16	167,454.88			1,704.54		165,750.34		457,918.50		217,725.08	841,393.92	
17	684,803.87			1,402.94		683,400.93		4,159,202.25		1,486,564.45	6,329,167.63	
18	153,039.04			584.45		152,454.59		566,451.70		348,208.75	1,067,115.04	
19	478,202.97			4,331.16		473,871.81		1,276,705.80		873,556.89	2,624,134.50	
20	113,646.30			92.70		113,553.60		322,000.00	R 200,167.18	141,104.74	776,825.52	
21	363,050.17			4,109.36		358,940.81		1,393,093.95		108,108.50	1,479,099.89	3,339,243.15
22	277,443.05			482.61		276,960.44		2,060,767.00		477,447.56	2,815,175.00	
23	671,139.57			43,620.90		627,518.67		2,615,082.00		144,921.50	2,876,013.20	6,263,535.37
24	93,920.63			200.71		93,719.92		323,970.25	N 239,102.11	86,311.68	746,103.93	
25	253,996.17			281.85		253,714.32		976,793.60		532,263.66	1,762,771.58	
26	78,770.07			15.48		78,754.59		280,956.50	N 200,863.29	123,124.79	688,699.17	
27	198,651.23			511.47		198,139.76		643,531.96	P 481,731.47	344,204.71	1,667,607.90	
28	125,578.55			65.44		125,513.11		505,342.24		109,106.02	739,961.37	
29	169,032.01			934.20		168,097.81		713,162.17		422,991.45	1,304,251.43	
30	109,683.03			3,050.83		106,632.20		429,009.00		249,696.78	785,397.98	
31	276,105.92			213.85		275,892.07		1,297,498.50		1,004,420.79	2,577,811.36	
32	358,047.45			672.37		357,375.08		1,220,457.50		827,737.98	2,405,570.56	
33	253,784.18			201.86		253,582.32		1,056,760.12		324,008.33	1,634,350.80	
34	219,750.50			1,448.70		218,301.80		891,518.00		522,209.52	1,632,029.32	
35	126,702.54			65.55		126,636.99		733,299.71		207,087.27	1,072,023.97	

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
36	\$94,351.91				\$13.82	\$94,365.73	\$341,088.00	P \$229,399.79		\$131,880.31	\$796,233.83	
37	43,140.70			\$228.83		42,811.87	256,097.82			26,724.36	325,634.05	
38	346,863.25			394.31		346,468.94	1,514,781.75			458,293.35	2,319,544.04	
39	269,366.35			130.38		269,235.97	1,000,620.25			523,253.14	1,793,109.36	
40	68,286.03			691.33		67,594.70	177,913.00	N 172,550.20		25,129.99	443,187.89	
41	62,323.72			23.32		62,300.40	186,287.79	N 158,899.76		22,512.21	430,000.16	
42	192,930.80			1,044.53		191,886.27	801,834.00	R 409,670.17		234,806.50	1,688,196.94	
43	60,949.28			71.04		60,878.24	249,920.00	N 155,284.16			466,082.40	
44	238,937.47			67.46		238,870.01	369,137.00	O 594,194.99		117,569.96	1,319,771.96	
45	223,265.72			1,034.43		222,231.29	764,604.00			437,296.07	1,424,131.36	
46	641,805.32			500.28		641,305.04	3,178,277.88			965,753.68	4,780,336.60	
47	130,445.32			173.36		130,271.96	717,593.55			218,279.57	1,066,145.08	
48	226,410.47			1,185.03		225,225.44	1,202,502.00			507,848.43	1,935,575.87	
49	290,613.24			135.78		290,477.46	447,710.15				738,187.61	
50	210,742.25			*41,345.23		169,397.02	962,848.32			529,973.42	1,662,218.76	
51	672,977.41			879.13		672,098.28	3,756,126.00			1,580,931.60	6,009,155.88	
52	250,767.20			580.97		250,186.23	570,053.33			407,685.24	2,118,514.81	
53	135,538.24			281.62		135,256.62	558,080.06	P 328,838.15		135,592.49	1,157,767.32	
54	122,563.08			297.28		122,265.80	565,577.89			214,999.51	902,843.20	
55	9,317.31			9.21		9,308.10	9,000.00			4,516.32	22,824.42	
56	373,235.68			271.79		372,963.89	1,426,435.00			906,085.03	2,705,486.97	
57	263,162.83			689.43		262,473.40	1,200,204.31			645,271.61	2,107,949.32	
58	97,191.58			413.13		96,778.45	252,967.77			84,256.15	434,002.37	
59	83,429.10			313.14		83,115.96	209,106.50			198,210.01	490,432.47	
60	887,407.80			1,664.21		885,743.59	4,068,801.00			1,930,674.41	6,885,219.00	
61	411,693.71			343.86		411,349.85	1,797,635.00			852,291.16	3,081,276.01	
62	100,964.33					100,964.33	1,500.00			184,554.43	287,018.76	
63	126,168.19			250.20		125,917.99	577,843.12			131,009.68	834,770.79	
64	169,908.69			714.28		169,194.41	882,290.46			342,845.82	1,394,330.69	
65	117,378.12			81.81		117,296.31	444,435.50			303,297.51	865,029.32	
66	144,535.55			293.83		144,241.72		W 733,072.47		139,075.65	1,016,389.84	
67	189,692.04			96.22		189,595.82		W 962,720.03		420,819.20	1,573,135.05	
68	73,987.03			81.16		73,905.87	291,481.00	P 179,674.34		120,871.00	665,932.21	
69	239,575.93			87.19		239,488.74	682,592.50			495,083.50	1,417,164.74	
70	294,048.13			856.74		293,191.39	888,491.00	R 563,137.65		360,777.37	2,105,597.41	
71	\$16,316,418.13			\$125,875.10	\$13.82	\$16,190,556.85	\$66,429,047.27	\$7,187,625.00	\$583,691.00	\$34,607,486.26	\$124,993,406.33	

* Superior Court Judgment \$40,227.00 included.

BERGEN COUNTY

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1962—(Continued)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Allendale Bor.	\$874.13		\$250,950	\$68,000.00	\$80,398.75	\$26,967.51	\$175,366.29
2 Alpine Bor.			1,996,350	25,000.00	52,626.58	10,000.00	87,626.58
3 Bergenfield Bor.	3,936.92		3,462,340	250,000.00	332,282.53	60,000.00	642,282.53
4 Bogota Bor.	5,418.13		1,754,760	125,000.00	93,605.02	12,000.00	230,605.02
5 Carlstadt Bor.	1,175.94		632,150	69,000.00	142,464.30	25,000.00	236,464.30
6 Cliffside Park Bor.	4,640.71		1,332,600	200,000.00	193,255.06	46,000.00	439,255.06
7 Closter Bor.	2,635.11		1,565,668	95,000.00	168,550.00	25,000.00	288,550.00
8 Cresskill Bor.	990.62		846,140	75,000.00	188,944.92	25,000.00	288,944.92
9 Demarest Bor.			938,990	43,000.00	82,764.98	14,500.00	140,264.98
10 Dumont Bor.	4,022.32		4,978,270	170,228.00	211,576.14	38,000.00	419,804.14
11 East Paterson Bor.	1,734.88		3,120,750	108,000.00	249,684.75	41,000.00	398,684.75
12 East Rutherford Bor.	1,163.84		998,950	60,000.00	199,935.48	45,000.00	304,935.48
13 Edgewater Bor.	2,805.55		1,078,858	90,000.00	122,123.30	17,500.00	229,623.30
14 Emerson Bor.	26.30		660,850	75,000.00	107,603.61	16,000.00	198,603.61
15 Englewood City	16,714.66		10,979,900	530,605.04	615,793.65	101,000.00	1,247,398.69
16 Englewood Cliffs Bor.	365.82		3,105,649	180,000.00	138,994.06	25,000.00	343,994.06
17 Fair Lawn Bor.	5,928.40		10,303,380	550,000.00	608,620.93	75,000.00	1,233,620.93
18 Fairview Bor.	345.55		753,409	105,000.00	121,720.17	23,000.00	249,720.17
19 Fort Lee Bor.	6,043.11		4,861,969	177,000.00	522,500.00	83,000.00	782,500.00
20 Franklin Lakes Bor.			1,307,675	34,000.00	92,657.83	29,000.00	155,657.83
21 Garfield City	10,726.30		3,578,775	40,000.00	362,236.89	94,000.00	496,236.89
22 Glen Rock Bor.	1,990.90		4,186,800	300,000.00	189,638.16	58,000.00	547,638.16
23 Hackensack City	33,499.76		20,543,300	180,000.00	791,296.11	175,900.00	1,147,196.11
24 Harrington Park Bor.			473,620	80,000.00	64,093.00	6,000.00	150,093.00
25 Hasbrouck Heights Bor.	2,298.11		1,403,585	32,000.00	210,896.38	42,000.00	284,896.38
26 Haworth Bor.			440,345	50,000.00	76,066.39	13,500.00	139,566.39
27 Hillsdale Bor.	5,145.28		1,818,650	65,000.00	210,964.00	40,000.00	315,964.00
28 Ho-Ho-Kus Bor.	1,678.16		812,890	35,000.00	77,112.39	10,500.00	122,612.39
29 Leonia Bor.	3,895.13		2,342,400	105,000.00	139,944.87	11,500.00	256,444.87
30 Little Ferry Bor.	542.27		3,334,800	109,992.00	114,100.16	24,000.00	248,092.16
31 Lodi Bor.	3,495.21		2,878,200	64,000.00	272,221.89	118,000.00	454,221.89
32 Lyndhurst Twp.	2,935.02		2,573,500	78,000.00	241,277.00	52,000.00	371,277.00
33 Mahwah Twp.	150.32		3,832,210	127,154.40	172,452.00	43,200.00	342,806.40
34 Maywood Bor.	816.75		880,514	155,000.00	122,422.00	12,000.00	289,422.00
35 Midland Park Bor.	1,750.73		3,682,125	110,000.00	75,134.79	20,000.00	205,134.79
***Bank Stock Tax Due Municipality		\$224,356.46					
Bank Stock Tax Due County		224,356.46					
Total Bank Stock Tax		\$448,712.92					

Abstract of Rates and Exemptions in the County of Bergen, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
36 Montvale Bor.	\$513.94		\$530,600	\$37,800.00	\$100,047.80	\$31,000.00	\$163,847.80
37 Moonachie Bor.			457,700	40,000.00	111,489.00	25,000.00	176,489.00
38 New Milford Bor.	1,511.74		1,965,870	144,000.00	242,491.71	15,000.00	401,491.71
39 North Arlington Bor.	1,408.23		2,658,700	90,000.00	222,800.00	31,000.00	343,800.00
40 Northvale Bor.	539.99		192,341	85,000.00	67,704.54	20,000.00	172,704.54
41 Norwood Bor.			989,835	61,000.00	91,246.34	15,000.00	167,246.34
42 Oakland Bor.	643.00		1,492,500	70,000.00	160,374.44	48,000.00	278,374.44
43 Old Tappan Bor.			1,061,450	97,500.00	103,392.63	22,000.00	222,892.63
44 Oradell Bor.	2,130.54		1,715,450	210,000.00	346,353.11	17,500.00	573,853.11
45 Palisades Park Bor.	2,687.46		773,770	120,000.00	168,804.16	15,000.00	303,804.16
46 Paramus Bor.	5,878.75		6,597,095	328,000.00	623,827.03	75,000.00	1,026,827.03
47 Park Ridge Bor.	1,585.47		915,600	60,000.00	135,052.66	20,000.00	215,052.66
48 Ramsey Bor.	3,305.27		2,192,275	150,000.00	174,203.25	30,000.00	354,203.25
49 Ridgefield Bor.	4,802.97		1,315,090	818,000.00	1,609,081.82	10,000.00	2,437,081.82
50 Ridgefield Park Twp.	2,868.91		7,059,660	131,000.00	167,548.83	45,000.00	343,548.83
51 Ridgewood Twp.	13,517.31		9,369,040	162,066.94	466,026.98	140,000.00	768,093.92
52 River Edge Bor.	2,527.42		1,843,927	200,000.00	142,196.43	18,000.00	360,196.43
53 Rivervale Twp.	20.13		750,325	80,000.00	147,650.06	25,000.00	252,650.06
54 Rochelle Park Twp.	1,686.30		694,475	100,000.00	67,808.40	2,000.00	169,808.40
55 Rockleigh Bor.			1,339,770	19,000.00	5,253.00		24,253.00
56 Rutherford Bor.	12,105.58		5,915,900	125,000.00	314,775.00	45,000.00	484,775.00
57 Saddle Brook Twp.	1,207.52		678,160	50,000.00	151,157.00	59,000.00	260,157.00
58 Saddle River Bor.	570.40		465,600	40,000.00	28,100.00	12,000.00	80,100.00
59 South Hackensack Twp.	683.49		395,575	42,000.00	87,446.75	12,000.00	141,446.75
60 Teaneck Twp.	9,894.71		11,457,300	400,000.00	939,083.99	90,000.00	1,429,083.99
61 Tenafly Bor.	10,648.52		3,867,245	150,000.00	273,830.27	45,000.00	468,830.27
62 Teterboro Bor.	151.61		1,115,830	59,115.77	46,333.80		105,449.57
63 Upper Saddle River Bor.			366,500	30,966.90	78,388.00	36,600.00	145,954.90
64 Waldwick Bor.	1,977.83		512,140	75,000.00	115,650.00	20,000.00	210,650.00
65 Wallington Bor.	1,451.78		1,159,620	59,000.00	87,682.15	23,000.00	169,682.15
66 Washington Twp.			1,400,570	92,300.00	118,538.93	22,000.00	232,838.93
67 Westwood Bor.	6,039.75		2,146,870	112,000.00	204,203.60	38,000.00	354,203.60
68 Woodcliff Lake Bor.			185,295	59,500.00	60,971.00	29,000.00	149,471.00
69 Wood-Ridge Bor.	3,602.48		1,315,050	70,000.00	108,717.46	20,000.00	198,717.46
70 Wyckoff Twp.	2,648.83		1,281,970	125,000.00	144,593.29	60,000.00	329,593.29
71 Totals	\$224,356.46		\$183,890,450	\$9,054,229.05	\$15,358,781.52	\$2,574,667.54	\$26,987,678.11
Total County Taxes Appropriated		\$16,414,913.31					Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget
Less: Bank Stock Taxes Due County		224,356.46					\$5,430,680.00
Net County Taxes Apportioned (12 A III)		\$16,190,556.85					Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes
Adjustments (Net Total 12 A II b) +		85,634.28					\$0.3202480014
Superior Court Judgment, 1959 County Tax Credit		40,227.00					
Total County Taxes Apportioned (Including Adjustments— Total 12 A I)		\$16,316,418.13					

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Bass River Twp.	\$272,015	\$458,950	\$730,965	.....	\$1,450	\$1,800	\$43,815	\$47,065
Beverly City	311,820	1,047,830	1,959,650	\$2,700	.....	23,300	87,847	111,147
Bordentown City	602,825	4,005,600	4,608,425	7,870	.....	37,950	243,350	281,300
Bordentown Twp.	887,620	3,573,525	4,461,145	2,258	4,100	143,925	*317,025	465,050
Burlington City	1,669,050	6,785,000	8,454,050	49,164	.....	846,350	617,940	1,464,290
Burlington Twp.	2,031,400	6,509,450	8,540,850	7,111	21,900	32,300	1,411,625	1,465,825
Chesterfield Twp.	377,070	876,700	1,253,770	.....	59,300	10,980	105,570	175,850
Cinnaminson Twp.	2,683,675	9,284,650	11,968,325	.....	23,700	98,750	918,400	1,040,850
Delanco Twp.	515,590	2,460,125	2,975,715	722	500	73,050	168,900	242,450
Delran Twp.	1,978,660	8,600,020	10,578,680	.....	1,720	320,840	713,980	1,036,540
Eastampton Twp.	542,200	1,276,000	1,818,200	2,421	9,525	5,500	79,700	94,725
Edgewater Park Twp.	960,070	2,663,475	3,623,545	5,274	3,200	80,200	131,850	215,250
Evesham Twp.	1,105,272	3,227,250	4,332,522	.....	31,850	12,300	*99,965	144,115
Fieldsboro Bor.	49,625	307,300	356,925	34	.....	155,800	92,400	248,200
Florence Twp.	486,875	5,578,850	6,065,725	6,001	11,500	696,756	507,390	1,215,646
Hainesport Twp.	330,455	1,262,320	1,592,775	488	7,500	17,525	103,800	128,825
Levittown Twp.	3,873,015	23,684,015	27,557,030	.....	1,100	205,100	304,890	511,090
Lumberton Twp.	842,320	1,765,390	2,607,710	953	18,070	30,930	91,640	140,640
Mansfield Twp.	1,233,650	2,041,400	3,275,050	1,215	64,200	18,300	*164,400	246,900
Maple Shade Twp.	3,716,740	14,867,250	18,583,990	3,498	.....	283,550	541,625	825,175
Medford Twp.	2,119,800	3,994,100	6,113,900	400	52,900	81,400	216,500	350,800
Medford Lakes Bor.	788,875	3,047,825	3,836,700	.....	.....	15,200	35,000	50,200
Moorestown Twp.	3,092,810	11,633,160	14,725,970	7,768	7,850	174,650	1,033,645	1,216,145
Mount Holly Twp.	2,314,350	10,333,300	12,647,650	22,234	.....	752,500	1,288,140	2,040,640
Mount Laurel Twp.	1,283,225	3,476,670	4,759,895	392	27,075	20,950	244,694	292,719
New Hanover Twp.	58,610	98,150	156,760	2,880	7,250	4,150	196,290	207,690
North Hanover Twp.	189,300	516,900	706,200	120	43,000	15,400	64,575	122,975
Palmyra Bor.	1,272,725	4,765,450	6,038,175	2,423	.....	107,850	140,000	247,850
Pemberton Bor.	165,050	894,650	1,059,700	74	.....	18,600	114,600	133,200
Pemberton Twp.	1,363,152	3,982,260	5,345,412	7,484	31,000	128,650	*199,895	359,545
Riverside Twp.	1,113,470	7,697,060	8,810,530	6,305	.....	409,270	1,312,315	1,721,585
Riverton Bor.	752,850	3,072,925	3,825,775	3,217	.....	42,850	100,900	143,750
Shamong Twp.	335,180	615,885	951,065	.....	50,700	1,700	23,675	76,075
Southampton Twp.	1,342,950	2,249,950	3,592,900	231	64,650	12,800	*121,975	199,425
Springfield Twp.	1,361,450	1,916,200	3,277,650	36	102,650	18,800	*228,050	349,500
Tabernacle Twp.	538,350	1,112,070	1,650,420	.....	4,400	5,700	40,995	51,095
Washington Twp.	326,950	489,325	816,275	.....	1,200	2,800	14,850	18,850
Westampton Twp.	489,300	1,391,950	1,881,250	.....	14,050	2,150	181,100	197,300
Woodland Twp.	724,725	428,325	1,153,050	101	4,650	9,150	46,500	60,300
Wrightstown Bor.	109,540	639,490	749,030	203	.....	140,441	227,500	367,941
Totals	\$44,212,609	\$163,230,745	\$207,443,354	\$143,577	\$670,990	\$5,060,217	\$12,577,311	\$18,308,518

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,649,300.46
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.430918210
 County Property Tax Rate per \$100 Valuation \$0.0015

Col. 5 (c) *Includes Tangible Personal Property NOT used in business (other than Household Personal Property & Personal Effects):

Bordentown Twp.	\$10,500	Pemberton Twp.	\$40,050
Evesham Twp.	3,600	Southampton Twp.	800
Mansfield Twp.	2,400	Springfield Twp.	19,700

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bass River Twp.	\$54,885	\$34,100	\$88,985	\$689,045	\$16.50	17.94		\$3,343,533	\$4,032,578
Beverly City	84,025	118,240	202,265	1,871,232	15.48	20.00		7,833,600	9,709,832
Bordentown City	122,550	131,075	253,625	4,643,970	8.65	30.00		10,752,992	15,396,962
Bordentown Twp.	31,200	394,700	425,900	4,502,553	12.96	15.49		24,339,016	28,841,569
Burlington City	275,400	370,700	646,100	9,321,404	7.02	22.01		29,955,990	39,277,394
Burlington Twp.	72,750	368,800	441,550	9,572,236	9.38	23.24		28,209,795	37,782,031
Chesterfield Twp.	24,480	59,640	84,120	1,345,500	11.76	15.44		6,866,502	8,212,002
Cinnaminson Twp.	94,850	605,650	700,500	12,308,675	11.60	18.46		52,865,505	65,174,150
Delanco Twp.	69,117	205,000	274,117	2,944,770	18.00	19.48		12,300,029	15,244,799
Delran Twp.	59,200	332,290	391,490	11,223,730	6.59	37.96		17,289,286	28,513,016
Eastampton Twp.	19,200	73,000	92,200	1,823,146	8.66	30.00		4,242,466	6,065,612
Edgewater Park Twp.	33,200	197,000	230,200	3,613,869	10.78	21.49		13,237,995	16,851,864
Evesham Twp.	53,450	281,000	334,450	4,142,187	14.70	14.06		26,482,001	30,624,188
Fieldsboro Bor.	14,700	23,550	38,250	566,909	11.55	15.95		1,880,849	2,447,758
Florence Twp.	215,770	382,800	598,570	6,688,802	15.84	19.18		25,559,536	32,248,338
Hainesport Twp.	41,650	141,550	183,200	1,538,888	18.57	16.10		8,300,237	9,839,125
Levittown Twp.	19,200	1,011,900	1,031,100	27,037,020	8.49	27.79		71,604,647	98,641,667
Lumberton Twp.	21,830	140,170	162,000	2,587,303	13.97	19.68		10,642,849	13,230,152
Mansfield Twp.	46,200	63,600	109,800	3,413,365	6.34	30.00		7,641,783	11,055,148
Maple Shade Twp.	255,200	728,500	983,700	18,428,963	7.13	40.00		27,875,985	46,304,948
Medford Twp.	78,900	228,300	307,200	6,157,900	10.73	20.36		23,915,078	30,072,978
Medford Lakes Bor.	17,600	210,000	227,600	3,659,300	12.10	20.58		14,806,157	18,465,457
Moorestown Twp.	201,080	629,170	830,250	15,119,633	15.92	19.81		59,610,072	74,729,705
Mount Holly Twp.	188,125	574,800	762,925	13,947,599	10.62	30.00		29,511,183	43,458,782
Mount Laurel Twp.	38,325	226,150	264,475	4,788,531	13.37	16.65		23,828,063	28,616,594
New Hanover Twp.		4,000	4,000	363,350	1.42	16.89		771,363	1,134,693
North Hanover Twp.	18,067	32,400	50,467	778,828	12.50	11.93		5,213,330	5,992,158
Palmyra Bor.	136,000	358,000	494,000	5,794,448	11.92	25.41		17,724,812	23,519,260
Pemberton Bor.	23,700	40,500	64,200	1,128,774	10.24	30.00		2,472,633	3,601,407
Pemberton Twp.	66,800	260,675	327,475	5,384,966	8.92	16.42		27,208,863	32,593,829
Riverside Twp.	212,598	386,430	599,028	9,939,392	8.02	30.00		20,557,903	30,497,295
Riverton Bor.	51,200	133,000	184,200	3,788,542	10.46	30.00		8,926,808	12,715,350
Shamong Twp.	20,410	15,100	35,510	991,630	9.53	28.65		2,368,534	3,360,164
Southampton Twp.	61,250	126,550	187,800	3,604,756	9.02	25.00		10,778,700	14,383,456
Springfield Twp.	31,450	56,700	88,150	3,539,036	7.46	30.00		7,647,850	11,186,886
Tabernacle Twp.	30,700	57,420	88,120	1,613,395	6.54	30.00		3,850,980	5,464,375
Washington Twp.	18,692	17,050	35,742	799,383	8.37	30.00		1,904,642	2,704,025
Westampton Twp.	28,900	92,500	121,400	1,957,150	11.61	24.96		5,655,809	7,612,959
Woodland Twp.	10,400	17,917	28,317	1,185,134	7.81	30.00		2,690,450	3,875,584
Wrightstown Bor.	800	15,000	15,800	1,101,374	7.93	19.60		3,072,552	4,173,926
Totals	\$2,843,854	\$9,144,927	\$11,988,781	\$213,906,668				\$663,745,378	\$877,652,046

BURLINGTON COUNTY

Total County Taxes Appropriated	\$3,832,980.60
Less: Bank Stock Taxes Due County	51,018.21
Net County Taxes Apportioned (12 A III)	\$3,781,962.39
*Adjustments (Net Total 12 A II b) ±	35,768.07
Total County Taxes Apportioned (Including Adjustments—Total 12 A I) ..	\$3,817,730.46

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A, 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$17,541.57			\$52.18	\$17,489.39	\$622.14	\$84,325.00			\$11,236.84	\$113,673.37	
2	42,237.15			1.08	42,236.07	1,501.79	178,912.50			67,006.24	289,656.60	
3	66,975.80			301.92	66,673.88	2,372.74	186,953.00		\$38,859.50	106,675.72	401,534.84	
4	125,458.98			129.25	125,332.73	4,457.09	302,500.00		32,289.00	58,690.22	583,269.04	
5	170,854.16			255.96	170,598.20	6,067.26	356,485.00		98,480.25	22,558.16	654,188.87	
6	164,349.42			322.88	164,026.54	5,833.94	595,421.00		40,454.00	91,171.63	896,907.11	
7	35,721.68			1.08	35,721.68	1,270.15	55,089.00	N \$56,890.01		9,170.00	158,140.84	
8	283,503.53			1,493.20	282,010.33	10,035.01	931,497.00			203,617.24	1,427,159.58	
9	66,313.90			62.52	66,251.38	2,356.01	365,395.92			96,005.23	530,008.54	
10	124,029.80			373.29	123,656.51	4,398.77	542,167.00			69,156.05	739,378.33	
11	26,385.02			51.07	26,333.95	936.62	78,335.29	R 52,258.71			157,864.57	
12	73,304.53			3,115.41	70,189.12	2,511.88	307,760.75			8,700.00	389,161.75	
13	133,213.26			262.53	132,950.73	4,728.67	307,000.00	L 149,782.31		14,092.15	608,553.86	
14	10,647.59			14.42	10,633.17	378.15	33,384.00			21,050.00	65,445.32	
15	140,278.21			133.90	140,144.31	4,983.78	598,524.41			315,405.64	1,059,062.14	
16	42,799.56			241.48	42,558.08	1,514.50	144,467.75	R 84,506.03		12,710.00	285,756.36	
17	429,084.96			2,089.39	426,995.57		1,577,493.00			289,965.09	2,294,453.66	
18	57,550.32			2,880.34	54,669.98	1,965.65	188,531.00	R 109,342.65		6,844.95	361,354.23	
19	48,089.19			66.46	48,022.73	1,707.88	81,882.00	N 84,622.66			216,235.27	
20	201,423.57			1,296.39	200,127.18	7,122.54	774,957.39			330,205.39	1,312,412.50	
21	130,815.53			1,974.23	128,841.30	4,595.63	297,921.00	L 173,601.27		55,728.30	660,687.50	
22	80,323.56			499.30	79,824.26	2,840.90	188,147.50	L 104,163.29		67,482.27	442,458.22	
23	325,069.45			1,851.86	323,217.59	11,506.91	1,587,491.50			484,633.73	2,406,849.73	
24	189,042.93			2,647.57	186,395.36	6,651.74	627,686.55	R 346,058.38		313,269.42	1,480,061.45	
25	124,480.36			452.25	124,028.11	4,412.48	309,199.00	L 150,569.88		51,707.06	639,916.53	
26	4,935.84				4,935.84	175.50					5,111.34	
27	26,065.50				26,065.50	926.81	12,117.00	N 58,148.07			97,257.38	
28	102,307.28			259.19	102,048.09	3,629.85	415,563.00			169,421.83	690,662.77	
29	15,665.89			9.80	15,656.09	556.73	69,587.00			29,592.85	115,392.67	
30	141,781.08			498.13	141,282.95	5,026.16	124,457.00			209,175.51	479,941.62	
31	132,661.29			10,631.75	122,029.54	4,042.95	505,091.50			165,609.37	796,776.36	
32	55,310.96			84.86	55,226.10	1,964.10	241,088.00			97,554.36	395,832.56	
33	14,616.50				14,616.50	519.71	54,523.00	L 24,774.25			94,433.46	
34	62,567.11			174.97	62,392.14	2,219.26	112,490.00	L 117,754.43		30,171.48	325,027.31	
35	48,662.24			615.12	48,047.12	1,713.33	72,483.57	N 73,879.57		67,736.00	263,859.59	
36	23,769.68			1,453.94	22,315.74	805.61	30,620.00	L 42,334.37		9,351.28	105,427.00	
37	11,762.33			124.03	11,638.30	414.45	44,587.00			10,200.00	66,839.75	
38	33,115.88				33,115.88	1,177.50	127,054.00	R 65,696.52			227,043.90	
39	16,858.54			665.85	16,192.69	581.00	75,740.92				92,514.61	
40	18,156.31			684.55	17,471.76	624.81	41,131.08			28,092.69	87,320.34	
41	\$3,817,730.46			\$35,768.07	\$3,781,962.39	\$119,150.00	\$12,688,066.63	\$1,694,382.40	\$210,082.75	\$3,523,986.70	\$22,017,630.87	

***Bank Stock Tax Due Municipality \$51,018.21
 Bank Stock Tax Due County 51,018.21

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Bass River Twp.			\$72,600	\$10,000.00	\$20,536.00	\$16,040.37	\$46,576.37
2 Beverly City	\$1,624.12		476,340	16,000.00	45,561.38	24,000.00	85,561.38
3 Bordentown City	3,964.78		1,316,000	72,500.00	127,500.00	35,000.00	235,000.00
4 Bordentown Twp.	820.78		1,184,200	80,000.00	150,000.00	25,600.00	255,600.00
5 Burlington City	7,398.59		10,237,600	200,900.00	1,839,622.11	30,000.00	2,070,522.11
6 Burlington Twp.	507.31		717,050	35,540.00	168,100.00	62,000.00	265,640.00
7 Chesterfield Twp.			239,200	26,000.00	43,010.00	23,000.00	95,010.00
8 Cinnaminson Twp.	658.92		496,850	133,585.82	218,168.90	53,000.00	409,754.72
9 Delanco Twp.			580,300	22,000.00	54,798.00	30,000.00	106,798.00
10 Delran Twp.			1,726,620	33,000.00	87,515.00	40,000.00	160,515.00
11 Eastampton Twp.			66,800	20,000.00	35,462.00	12,000.00	67,462.00
12 Edgewater Park Twp.			670,300	42,224.60	66,141.00	26,650.00	135,015.60
13 Evesham Twp.	1,907.85		330,711	130,000.00	96,935.00	45,000.00	271,935.00
14 Fieldsboro Bor.			42,900	4,600.00	12,795.00	10,629.42	28,024.42
15 Florence Twp.	2,394.36		466,775	28,000.00	134,391.00	47,091.91	209,482.91
16 Hainesport Twp.			579,900	38,000.00	44,590.00	42,000.00	121,590.00
17 Levittown Twp.	3,009.91		1,843,870	128,204.88	180,767.79	27,000.00	335,972.67
18 Lumberton Twp.	1,774.05		1,121,270	70,000.00	40,694.00	38,300.00	148,994.00
19 Mansfield Twp.	372.39		188,900	23,120.00	80,681.00	26,000.00	129,801.00
20 Maple Shade Twp.	1,744.61		2,284,750	140,000.00	207,000.00	50,000.00	397,000.00
21 Medford Twp.	2,071.70		1,182,000	68,882.08	89,900.00	60,000.00	218,782.08
22 Medford Lakes Bor.			187,600	20,000.00	31,367.00	8,500.00	59,867.00
23 Moorestown Twp.	4,917.07		1,585,210	105,000.00	265,036.22	96,500.00	466,536.22
24 Mount Holly Twp.	5,934.34		3,975,000	100,000.00	202,135.00	90,000.00	392,135.00
25 Mount Laurel Twp.	392.94		743,550	53,000.00	117,031.00	59,016.66	229,047.66
26 New Hanover Twp.			30,009,850	26,192.20	47,000.00		73,192.20
27 North Hanover Twp.			2,512,000	33,000.00	62,180.00	22,605.97	117,785.97
28 Palmyra Bor.	1,185.91		1,375,775	23,282.84	159,565.00	25,000.00	207,847.84
29 Pemberton Bor.	2,407.15		760,340	14,100.00	19,100.00	14,000.00	47,200.00
30 Pemberton Twp.			5,789,300	50,000.00	171,704.00	40,000.00	261,704.00
31 Riverside Twp.	4,590.63		1,886,764	150,000.00	118,176.00	35,413.93	303,589.93
32 Riverton Bor.	1,635.97		675,500	14,000.00	58,050.07	9,000.00	81,050.07
33 Shamong Twp.			360,200	18,440.00	17,900.00	14,679.11	51,019.11
34 Southampton Twp.	1,197.52		333,200	36,000.00	62,300.00	36,000.00	134,300.00
35 Springfield Twp.			186,000	25,000.00	41,927.00	25,000.00	91,927.00
36 Tabernacle Twp.			134,130	20,000.00	17,531.00	28,000.00	65,531.00
37 Washington Twp.			30,200	7,900.00	14,944.00	9,214.83	32,058.83
38 Westampton Twp.			169,825	33,249.14	59,232.00	19,000.00	111,481.14
39 Woodland Twp.			665,750	29,334.45	21,126.00	15,000.00	65,460.45
40 Wrightstown Bor.	507.31		917,600	20,122.07	34,264.00	10,000.00	64,386.07
41 Totals	\$51,018.21		\$78,122,730	\$2,101,178.08	\$5,264,736.47	\$1,288,242.20	\$8,654,156.75

FIRE DISTRICTS 1962				Edgewater Park Twp. District No. 2 ...			
Valuations	Budget	Rate		1,995,650	1,400.00	0.08	
Chesterfield Township	\$292,680	\$682.00	\$0.24	Mansfield Township	464,050	750.00	0.17
Delanco Township	2,944,770	13,645.00	0.47	Moorestown Twp. District No. 1	12,010,306	39,530.00	0.33
Edgewater Park Twp. District No. 1 ...	886,275	600.00	0.07	Moorestown Twp. District No. 2	2,798,450	13,400.00	0.48

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 201, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Audubon Bor.	\$2,025,575	\$7,376,275	\$10,001,850	\$3,100		\$399,800	\$259,285	\$659,085
Audubon Park Bor.	91,000	803,160	894,160				5,000	5,000
Barrington Bor.	2,339,400	13,196,750	15,536,150	100			2,412,150	2,878,800
Bellmawr Bor.	2,043,675	11,473,000	13,516,675			466,650	195,000	348,550
Berlin Bor.	1,230,025	6,411,275	7,641,300	4,978	\$2,000	88,825	603,775	691,600
Berlin Twp.	707,320	3,600,505	4,307,825			13,825	58,780	72,605
Brooklawn Bor.	342,435	1,364,575	1,707,010	640			31,000	141,600
Camden City	23,252,329	116,333,890	139,586,219	2,290,235		19,943,550	12,466,670	32,410,220
Cherry Hill Twp.	19,733,275	82,525,150	102,258,425	567	41,900	1,405,450	1,926,950	3,374,300
Cheshilhurst Bor.	49,775	96,915	146,690			4,025	9,075	13,100
Clementon Bor.	1,359,000	5,438,075	6,797,075	1,828	40,650		146,725	187,375
Collingswood Bor.	6,225,950	27,726,125	33,952,075	7,787		566,200	929,550	1,495,750
Gibbsboro Bor.	327,447	2,323,362	2,650,809	4,282		209,328	154,614	363,942
Gloucester City	3,046,500	8,855,175	11,901,675	15,050		454,450	1,744,290	2,198,740
Gloucester Twp.	1,338,275	10,668,750	12,007,025	2,785	30,200	27,000	439,855	497,055
Haddon Twp.	9,105,975	30,147,050	39,253,025	1,658		371,475	404,530	776,005
Haddonfield Bor.	20,147,800	52,997,200	73,145,000	11,465			3,451,500	3,451,500
Haddon Heights Bor.	3,139,900	14,825,350	17,965,250	2,000			417,900	417,900
Hi-Nella Bor.	68,265	352,200	420,465	30	500		7,650	8,150
Laurel Springs Bor.	617,765	3,287,490	3,905,255	280		48,500	451,500	500,000
Lawnside Bor.	321,015	784,215	1,105,230				5,730	68,439
Lindenwald Bor.	1,561,152	8,655,850	10,217,002	1,823	1,000	36,100	126,500	163,600
Magnolia Bor.	384,325	2,187,800	2,572,125	100		11,900	61,870	73,770
Merchantville Bor.	1,545,100	7,540,000	9,085,100	6,913		63,620	1,134,435	1,198,055
Mt. Ephraim Bor.	1,015,740	2,969,200	3,984,940			45,990	92,250	138,240
Oaklyn Bor.	841,575	4,196,700	5,038,275	9,374		50,050	103,925	153,975
Pennsauken Twp.	8,890,155	34,114,420	43,004,575	26,917		1,243,085	3,248,920	4,492,005
Pine Hill Bor.	676,950	3,631,600	4,308,550	1,045		2,725	39,050	41,775
Pine Valley Bor.	169,122	206,463	375,585				1,000	1,000
Runnemede Bor.	566,450	4,500,925	5,067,375			97,200	157,600	254,800
Somerdale Bor.	885,098	5,215,881	6,100,979	50		69,100	61,250	130,350
Stratford Bor.	871,290	3,832,990	4,704,280	710	275	17,470	109,680	127,425
Tavistock Bor.	95,980	127,570	223,550				3,600	3,600
Voorhees Twp.	2,076,425	6,933,350	9,009,775	1,268	14,500	33,000	106,050	153,550
Waterford Twp.	706,240	3,036,950	3,743,190	1,871			60,000	60,000
Winslow Twp.	729,490	2,015,900	2,745,390	5,774	7,100	4,625	205,375	217,100
Woodlynne Bor.	508,405	3,372,575	3,880,980			13,100	25,900	39,000
Totals	\$119,636,198	\$493,124,661	\$612,760,859	\$2,402,630	\$138,125	\$25,956,923	\$31,721,643	\$57,816,691

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

\$3,915,000.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes

\$0.718254557

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Audubon Bor.	\$287,800	\$522,000	\$809,800	\$9,854,235	\$11.78	24.39		\$31,006,145	\$40,860,380
Audubon Park Bor.				899,160	11.82	61.86		551,297	1,450,457
Barrington Bor.	76,800	451,500	528,300	17,886,750	5.76	48.86		16,261,127	34,147,877
Bellmawr Bor.	53,600	670,900	724,500	13,140,725	7.00	36.92		23,094,037	36,234,762
Berlin Bor.	68,015	203,725	271,740	8,069,138	5.12	55.90		6,028,289	14,097,427
Berlin Twp.	77,309	146,100	223,409	4,157,021	6.22	47.38		4,784,250	8,941,271
Brooklawn Bor.	55,400	127,500	182,900	1,666,350	14.74	22.37		5,923,790	7,590,140
Camden City	1,556,050	2,610,500	4,166,550	170,120,124	8.36	48.89		145,924,558	316,044,682
Cherry Hill Twp.	193,800	2,032,950	2,226,750	103,406,542	5.10	48.45		103,801,275	212,207,817
Chesilhurst Bor.	11,605	7,150	18,755	141,035	32.42	13.93		906,361	1,047,396
Clementon Bor.	112,000	174,500	286,500	6,699,778	5.94	55.22		5,512,007	12,211,785
Collingswood Bor.	399,000	576,000	975,000	34,480,612	5.20	47.54		37,465,836	71,946,448
Gibbsboro Bor.	23,853	127,500	151,353	2,867,680	9.46	28.93		6,512,029	9,379,709
Gloucester City	331,100	524,800	855,900	13,259,565	13.74	26.01		33,856,399	47,115,964
Gloucester Twp.	201,000	1,004,535	1,205,535	11,301,330	13.88	18.70		52,201,664	63,502,994
Haddon Twp.	290,400	822,275	1,112,675	38,918,013	5.64	50.05		39,174,597	78,092,610
Haddonfield Bor.	220,600	604,300	824,900	75,783,065	2.80	87.99		9,983,765	85,766,830
Haddon Heights Bor.	192,800	460,500	653,300	17,731,850	6.38	43.75		23,098,179	40,830,029
Hi-Nella Bor.	1,600	33,500	35,100	393,545	10.10	33.55		832,783	1,226,328
Laurel Springs Bor.	50,027	115,500	165,527	4,240,008	5.68	57.87		2,843,069	7,083,077
Lawnside Bor.	31,875	67,000	98,875	1,080,524	16.86	21.97		3,925,403	5,005,927
Lindenwold Bor.	107,125	429,000	536,125	9,846,300	6.84	46.88		11,576,944	21,423,244
Magnolia Bor.	44,400	226,500	270,900	2,375,095	18.34	19.27		10,775,695	13,150,790
Merchantville Bor.	86,000	142,000	228,000	10,062,068	5.36	47.21		10,158,916	20,220,984
Mt. Ephraim Bor.	75,000	317,250	392,250	3,730,930	12.92	19.96		15,979,689	19,710,619
Oaklyn Bor.	100,000	214,850	314,850	4,886,774	11.68	26.79		13,768,276	18,655,050
Pennsauken Twp.	466,705	1,743,620	2,210,325	45,313,172	8.38	25.74		124,068,366	169,381,538
Pine Hill Bor.	126,300	191,225	317,525	4,053,845	9.24	39.69		6,546,955	10,580,800
Pine Valley Bor.				376,585	5.98	30.55		853,825	1,230,410
Runnemedde Bor.	113,600	520,750	634,350	4,687,825	15.38	17.65		23,642,965	28,330,790
Somerdale Bor.	63,000	300,000	363,000	5,868,379	8.16	36.17		10,766,532	16,634,911
Stratford Bor.	33,117	374,293	407,410	4,425,005	13.50	20.93		17,771,974	22,196,979
Tavistock Bor.				227,150	3.98	47.07		251,380	478,530
Voorhees Twp.	47,200	195,100	242,300	8,922,293	5.26	46.33		10,437,182	19,359,475
Waterford Twp.	97,375	175,225	272,600	3,532,461	11.78	28.17		9,544,669	13,077,130
Winslow Twp.	156,400	220,500	376,900	2,591,364	21.48	13.66		17,352,633	19,943,987
Woodlynne Bor.	95,100	136,500	231,600	3,688,380	7.74	46.15		4,528,511	8,216,891
Totals	\$5,845,956	\$16,469,548	\$22,315,504	\$650,664,676				\$846,711,372	\$1,497,376,048

Total County Taxes Apportioned	\$10,761,674.66	Total County Taxes Apportioned (Including Adjustments—	
Less: Bank Stock Taxes Due County	97,900.49	Total 12 A I)	\$10,754,971.71

Net County Taxes Apportioned (12 A III)	\$10,663,774.17	* Net Overpayments are added to the Net Taxes Apportioned and Net
*Adjustments (Net Total 12 A Iib) ±	91,197.54	Underpayments are deducted.

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$293,481.54			\$1,017.32	\$292,464.22	\$3,844.35	\$604,785.00			\$259,853.50	\$1,160,947.07	
2	10,417.97				10,417.97	136.47	72,160.00			23,500.00	106,219.44	
3	245,268.68			2,954.89	242,313.79	3,212.80	573,197.29			210,117.02	1,028,840.90	
4	260,257.83			947.17	259,310.66	3,409.15	262,642.50		†\$219,388.42	174,313.63	919,064.36	
5	101,255.42			661.75	100,593.67	1,326.36	237,362.75			73,570.89	412,853.67	
6	64,221.09			635.44	63,585.65	841.24	51,536.00	*107,905.16		31,503.00	258,371.05	
7	54,516.53			124.71	54,391.82	714.12	155,829.81			34,694.72	245,630.47	
8	2,270,005.33			45,997.72	2,224,018.09		4,893,500.00		\$93,692.50	7,022,765.49	14,233,976.08	
9	1,524,192.32			5,999.55	1,518,192.77		3,023,535.50			736,843.62	5,278,571.89	
10	7,522.97				7,522.97	98.54	20,832.00	*12,851.69		4,409.27	45,717.47	
11	87,711.71			702.07	87,009.64	1,148.95	95,235.50	*149,173.14		64,873.96	397,441.19	
12	516,758.64			13,198.36	503,560.28		870,101.25			416,279.35	1,789,940.88	
13	67,370.19			170.17	67,200.02	882.49	166,218.50			36,700.00	271,001.01	
14	338,412.56			53.96	338,358.60	4,432.90	863,336.00		5,062.50	669,357.50	1,820,547.50	
15	456,113.15			364.87	455,748.28	5,974.68	609,976.49	†333,362.02		163,245.74	1,568,307.21	
16	560,903.73			843.22	560,060.51	7,347.34	1,279,047.00			351,000.00	2,197,454.85	
17	616,024.16			3,134.46	612,889.70		1,002,383.00			504,973.57	2,120,246.27	
18	293,263.54			796.87	292,466.67		594,386.00			244,356.72	1,131,209.39	
19	8,808.15				8,808.15	115.38	27,906.50			2,920.00	39,750.03	
20	50,874.52			169.01	50,705.48	666.41	144,113.45			45,458.49	240,943.83	
21	35,955.31			299.73	35,655.58	470.98	105,233.31			40,850.00	182,209.87	
22	153,873.42			3,940.60	149,932.82	2,015.60	156,118.50	*258,986.82		106,100.00	673,153.74	
23	94,456.15			228.64	94,227.51	1,237.29	157,695.00	†106,413.49		76,205.44	435,778.73	
24	145,238.14			136.03	145,102.11	1,902.49	238,619.56			151,417.42	540,041.58	
25	141,572.42			342.20	141,230.22	1,854.47	229,702.50			109,334.12	482,121.31	
26	133,990.74			41.74	133,949.00	1,755.16	337,492.00			97,813.06	571,009.22	
27	1,216,590.62			3,571.14	1,213,019.48	15,936.25	1,930,978.06			632,932.99	3,792,866.78	
28	75,997.08			374.12	75,622.96	995.49	106,591.50	*129,484.02		60,360.00	373,053.97	
29	8,837.47				8,837.47	115.76				13,575.00	22,528.23	
30	203,487.19			123.70	203,363.49	2,665.50	217,855.25	†171,111.06		125,921.74	720,917.04	
31	119,481.02			140.49	119,340.53	1,565.09	175,575.50	†122,732.31		60,184.59	479,398.02	
32	159,430.82			274.36	159,156.46	2,088.40	272,160.90	†120,854.20		42,922.50	597,182.46	
33	3,437.06				3,437.06	45.02	785.00			4,770.00	9,037.08	
34	139,050.31			1,060.46	137,989.85	1,821.44	281,439.50			48,212.74	469,463.53	
35	93,927.08			321.54	93,605.54	1,230.36	140,138.00	*160,174.05		21,095.77	416,243.72	
36	143,248.66				143,248.66	1,876.43	137,822.50	*242,379.56		33,680.00	556,614.07	
37	59,018.19			188.62	58,829.57	773.09	142,954.00			83,000.00	285,556.66	
38	\$10,754,971.71			\$91,208.02	\$10,663,774.17	\$72,500.00	\$20,119,250.62	\$2,134,818.94	\$98,755.00	\$12,785,111.84	\$45,874,210.57	

* Lower Camden County Regional High School District .. \$1,062,153.04
 † Black Horse Pike Regional High School District 723,861.50
 ‡ Central Camden County Regional High School District .. 350,000.00

Statement of Rates and Exemptions in the County of Camden, for the Year 1964—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Audubon Bor.	\$4,006.91		\$1,737,600	\$75,000.00	\$116,289.54	\$16,000.00	\$207,289.54
2 Audubon Park Bor.			227,000	9,016.00	4,700.00		13,716.00
3 Barrington Bor.			636,300	48,950.14	115,530.00	16,000.00	180,480.14
4 Bellmawr Bor.	586.37		1,361,775	160,000.00	117,138.00	33,000.00	310,138.00
5 Berlin Bor.	1,024.36		751,050	37,197.02	84,788.18	18,000.00	139,985.20
6 Berlin Twp.			113,028	30,500.00	33,697.00	18,500.00	82,697.00
7 Brooklawn Bor.			252,750	8,492.93	74,564.00	16,900.00	99,956.93
8 Camden City	58,548.00		40,095,905	1,000,000.00	3,115,755.70	800,000.00	4,915,755.70
9 Cherry Hill Twp.	3,156.38		5,955,475	420,000.00	566,000.00	120,000.00	1,106,000.00
10 Chesilhurst Bor.			57,632	8,500.00	13,450.00	4,650.00	26,600.00
11 Clementon Bor.	1,526.04		378,475	45,000.00	52,500.00	36,000.00	133,500.00
12 Collingswood Bor.	3,720.65		5,814,400	65,000.00	206,000.00	74,000.00	345,000.00
13 Gibbsboro Bor.			167,546	32,000.00	17,500.00	5,000.00	54,500.00
14 Gloucester City	1,860.50		2,790,670	50,000.00	207,622.45	50,000.00	307,622.45
15 Gloucester Twp.	1,554.26		3,806,200	290,000.00	200,000.00	80,000.00	570,000.00
16 Haddon Twp.			2,799,075	242,000.00	240,000.00	50,000.00	532,000.00
17 Haddonfield Bor.	7,349.71		10,118,700	100,000.00	229,190.00	72,000.00	401,190.00
18 Haddon Heights Bor.	1,596.58		4,931,650	54,750.00	152,608.72	11,000.00	218,358.72
19 Hi-Nella Bor.			10,815	8,080.00	12,125.00	1,570.00	21,775.00
20 Laurel Springs Bor.	1,069.99		431,165	24,398.00	61,101.80	3,000.00	88,500.00
21 Lawnside Bor.			170,075	24,650.00	36,500.00	36,000.00	97,150.00
22 Lindenwood Bor.			3,659,100	80,000.00	66,500.00	38,900.00	185,400.00
23 Magnolia Bor.			213,150	50,000.00	59,615.00	20,000.00	129,615.00
24 Merchantville Bor.	3,632.58		1,613,215	26,950.00	119,500.00	5,500.00	151,950.00
25 Mt. Ephraim Bor.	465.88		364,640	55,000.00	86,528.00	5,000.00	146,528.00
26 Oaklyn Bor.	1,386.94		404,200	45,500.00	87,300.00	10,000.00	142,800.00
27 Pennsauken Twp.	2,270.95		3,730,090	240,606.30	523,634.00	95,000.00	859,240.30
28 Pine Hill Bor.			465,870	48,000.00	37,727.00	40,000.00	125,727.00
29 Pine Valley Bor.				3,000.00		1,125.00	4,125.00
30 Runnemede Bor.	1,078.26		1,522,000	85,000.00	99,000.00	22,000.00	206,000.00
31 Somerdale Bor.	1,315.41		906,925	70,000.00	55,000.00	20,000.00	145,000.00
32 Stratford Bor.			342,335	110,000.00	90,378.00	14,900.00	215,278.00
33 Tavistock Bor.					350.00		350.00
34 Voorhees Twp.	287.26		544,175	70,000.00	60,000.00	25,000.00	155,000.00
35 Waterford Twp.	1,463.51		240,465	21,300.00	57,565.72	38,000.00	116,865.72
36 Winslow Twp.			314,675	97,000.00	104,000.00	89,800.00	290,800.00
37 Woodlynne Bor.			388,100	19,922.77	20,577.23	11,000.00	51,500.00
38 Totals	\$97,900.54		\$97,316,226	\$3,755,813.36	\$7,124,735.34	\$1,897,845.00	\$12,778,393.70
***Bank Stock Tax Due Municipality		\$97,900.54					
Bank Stock Tax Due County		97,900.49					
Total Ban Stock Tax		\$195,801.03					

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 51:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Avalon Bor.	\$9,727,371	\$13,019,210	\$22,746,581	.....	.....	\$227,077	.....	\$227,077
Cape May City	6,757,780	18,376,600	25,134,380	\$17,784	.....	853,206	\$583,000	1,436,206
Cape May Point Bor.	590,850	2,245,550	2,836,400	.....	.....	.....	19,850	19,850
Dennis Twp.	1,706,075	5,444,040	7,150,115	417	.....	\$8,400	78,273	379,400
Lower Twp.	8,475,700	36,051,700	44,527,400	211	.....	110,650	2,828,850	1,369,800
Middle Twp.	7,192,090	22,013,075	29,205,165	12,209	22,400	362,850	1,526,822	1,912,072
North Wildwood City	11,026,480	31,592,225	42,618,705	.....	.....	144,340	1,862,455	2,006,795
Ocean City	48,362,240	95,333,120	143,695,360	15,382	.....	2,771,355	1,644,000	4,415,355
Sea Isle City	6,341,300	16,320,150	22,661,450	.....	.....	184,650	306,000	490,650
Stone Harbor Bor.	11,668,850	21,045,350	32,714,200	.....	.....	.....	605,850	605,850
Upper Twp.	4,413,200	12,092,550	16,505,750	3,319	5,100	23,550	780,100	818,750
West Cape May Bor.	513,920	3,052,825	3,566,745	2,116	1,100	14,325	100,000	115,425
West Wildwood Bor.	494,120	2,363,795	2,857,915	.....	.....	3,075	19,300	22,375
Wildwood City	26,836,992	43,415,018	70,252,010	28,222	.....	3,306,578	6,067,343	9,373,921
Wildwood Crest Bor.	12,364,800	26,755,500	39,120,300	.....	.....	21,422	892,400	913,822
Woodbine Bor.	354,490	3,051,780	3,406,270	1,633	.....	26,235	424,250	450,485
Totals	\$156,826,258	\$352,172,488	\$508,998,746	\$81,293	\$147,650	\$10,845,786	\$16,590,570	\$27,584,006

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$887,493.93

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.37963072

Total County Taxes Appropriated \$2,073,979.10
 Less: Bank Stock Taxes Due County 14,151.53
 Net County Taxes Apportioned (12 A III) \$2,059,827.57
 **Adjustments (Net Total 12 A IIB) ± 3,164.61
 Total County Taxes Apportioned (Including Adjustments— Total 12 A I) \$2,062,992.18

** Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizen**	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Avalon Bor.	\$39,200	\$30,000	\$69,200	\$22,904,458	\$1.88	93.76		\$1,513,850	\$24,418,308
Cape May City	104,000	135,975	239,975	*26,330,611	2.96	95.05		1,308,945	*27,639,556
Cape May Point Bor.	23,200	8,500	31,700	2,824,550	1.92	110.75	\$275,317		2,549,233
Dennis Twp.	63,450	95,875	159,325	*7,456,863	2.32	91.74		643,775	*8,100,638
Lower Twp.	476,800	263,300	740,100	*48,096,600	1.73	99.74		116,073	*48,212,673
Middle Twp.	324,400	266,575	590,975	*30,523,262	2.48	93.19		2,134,211	*32,660,473
North Wildwood City	233,600	144,000	377,600	44,247,900	2.23	95.92		1,812,805	46,060,705
Ocean City	319,600	357,000	676,600	*147,434,115	1.89	96.90		4,597,065	*152,031,180
Sea Isle City	67,200	66,000	133,200	23,018,900	1.95	97.46		590,602	23,609,502
Stone Harbor Bor.	39,200	44,500	83,700	33,236,350	1.60	91.85		2,902,784	36,139,134
Upper Twp.	123,200	97,000	220,200	*17,104,300	1.59	98.83		195,403	*17,299,703
West Cape May Bor.	52,800	32,000	84,800	*3,597,370	3.29	97.17		103,878	*3,701,248
West Wildwood Bor.	19,200	10,000	29,200	2,851,090	2.19	97.32		78,701	2,929,791
Wildwood City	163,200	137,500	300,700	*79,325,231	1.97	110.95	6,933,389		*72,391,842
Wildwood Crest Bor.	101,600	168,900	270,500	39,763,622	1.89	95.58		1,809,078	41,572,700
Woodbine Bor.	40,000	51,200	91,200	3,767,188	2.91	91.00		336,883	4,104,071
Totals	\$2,190,650	\$1,908,325	\$4,098,975	*\$532,485,410				\$7,208,706	*\$18,144,053

* Columns No. 7, and No. 11 totals are understated by \$79,660 because the values of Second-Class Railroad property (See Column 4) was inadvertently omitted in all cases except Woodbine.

** Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
				Deduct Over-payment	Add Under-payment							
1	\$92,699.40			\$106.83		\$92,592.57	\$1,623.25	\$55,745.22			\$280,737.36	\$430,698.40
2	104,928.25			527.51		104,400.74	1,824.86	92,800.00		\$172,837.82	406,432.10	778,295.52
3	9,677.67			18.61		9,659.06	168.00	6,319.00			38,000.00	54,146.06
4	30,752.51			73.29		30,679.22	534.36	141,411.91				172,625.49
5	183,030.12			287.66		182,742.46	3,178.35	231,522.90		\$30,337.03	82,666.03	830,446.77
6	123,989.19			45.73		123,943.46	2,156.61	523,847.54			106,786.91	756,734.52
7	174,860.59			4.41		174,856.18	3,053.71	194,977.78		\$24,200.00	587,993.63	985,081.30
8	577,157.07			1,413.22		575,743.85		496,600.00		54,557.62	1,647,353.80	2,774,255.27
9	89,628.92			120.85		89,502.07	1,567.12	102,797.03			254,835.62	448,701.84
10	137,195.26			18.88		137,176.38	2,406.33	84,510.00			306,812.30	530,905.01
11	65,674.99			381.54		65,293.45	1,137.45	190,000.00			15,494.27	271,925.17
12	14,051.08				\$22.43	14,073.51	243.64	30,258.00		55,730.01	17,925.00	118,230.16
13	11,122.39					11,122.39	194.04	13,327.00			37,700.00	62,343.43
14	274,821.67			214.40		274,607.27	4,810.44	252,400.00		27,409.00	1,003,111.56	1,562,338.27
15	157,822.75			15.70		157,807.05	2,764.46	201,529.00			388,026.78	750,127.29
16	15,580.32				47.59	15,627.91	271.78	76,699.58			16,795.92	109,395.19
17	\$2,062,992.18			\$3,234.63	\$70.02	\$2,059,827.57	\$25,934.40	\$2,694,744.96	\$558,904.86	\$106,166.62	\$5,190,671.28	\$10,636,249.69

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Avalon Bor.	\$262.64	.....	\$536,333	\$150,000.00	\$52,450.00	\$16,000.00	\$218,450.00
2 Cape May City	1,499.90	.....	6,620,180	95,929.90	170,191.04	119,813.45	385,934.39
3 Cape May Point Bor. ....	.....	.....	54,175	11,300.00	6,300.00	3,959.52	21,559.52
4 Dennis Twp. ....	.....	.....	794,738	40,109.66	63,931.00	27,000.00	131,040.66
5 Lower Twp.	407.33	.....	3,670,000	100,000.00	108,700.00	99,215.00	307,915.00
6 Middle Twp.	1,633.45	.....	4,134,550	48,800.00	118,479.64	60,000.00	227,279.64
7 North Wildwood City	241.80	.....	3,487,320	89,880.00	160,266.29	60,000.00	310,146.29
8 Ocean City	3,385.26	.....	1,450,075	329,273.58	320,980.34	75,000.00	725,253.92
9 Sea Isle City	392.50	.....	2,155,500	90,000.00	55,849.00	17,000.00	162,849.00
10 Stone Harbor Bor.	487.78	.....	3,010,300	175,000.00	85,627.00	10,000.00	270,627.00
11 Upper Twp.	490.06	.....	984,950	40,000.00	56,632.00	36,000.00	132,632.00
12 West Cape May Bor. ....	.....	.....	137,750	5,500.00	13,830.00	15,601.78	34,931.78
13 West Wildwood Bor. ....	.....	.....	27,055	15,000.00	9,000.00	4,300.00	28,300.00
14 Wildwood City	4,462.52	.....	7,947,178	37,000.00	575,599.95	145,000.00	757,599.95
15 Wildwood Crest Bor.	358.48	.....	2,534,040	117,844.20	104,579.00	38,500.00	260,923.20
16 Woodbine Bor.	529.81	.....	3,356,832	28,600.00	26,051.00	17,000.00	71,651.00
17 Totals	\$14,151.53	.....	\$40,900,976	\$1,374,237.34	\$1,928,466.26	\$744,389.75	\$4,047,093.35
***Bank Stock Tax Due Municipality		\$14,151.53					
Bank Stock Tax Due County		14,151.53					
Total Bank Stock Tax		\$28,303.06					

CAPE MAY COUNTY

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a) Farm Stock and Farm Machinery	(b) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(c) All Other Tangible Personal Property Used in Business	(d) Total Value of Tangible Personal Property Assessed (a+b+c)
Bridgeton City	\$6,246,305	\$19,973,660	\$26,219,965	\$67,772	.....	\$1,484,770	\$4,041,295	\$5,526,065
Commercial Twp.	*567,200	1,559,895	2,127,095	130	\$10,300	23,350	327,065	360,715
Deerfield Twp.	255,000	775,825	1,030,825	.....	26,400	40,875	62,900	130,175
Downe Twp.	‡413,310	627,150	1,040,460	674	7,450	48,650	51,020	107,120
Fairfield Twp.	407,820	1,030,375	1,438,195	1,324	39,350	5,800	71,650	116,800
Greenwich Twp.	253,457	482,360	735,817	.....	27,550	35,770	8,900	72,220
Hopewell Twp.	751,050	1,414,525	2,165,575	299	80,950	6,700	78,925	172,575
Lawrence Twp.	405,650	862,575	1,268,225	2,407	31,775	23,575	80,260	143,610
Maurice River Twp.	420,675	864,875	1,285,550	3,382	7,650	15,750	328,765	352,165
Millville City	2,606,725	14,329,500	16,936,225	52,930	3,700	463,500	1,751,200	2,218,400
Shiloh Bor.	137,220	621,150	758,370	.....	23,400	18,200	5,000	46,680
Stow Creek Twp.	635,015	841,050	1,476,095	.....	148,075	10,490	43,900	202,465
Upper Deerfield Twp.	1,014,135	3,546,090	4,590,225	2,475	154,900	259,560	38,190	452,650
Vineland City	17,628,300	53,948,800	71,577,100	59,345	615,600	3,116,200	5,190,600	8,922,400
Totals	\$31,771,892	\$100,877,830	\$132,649,722	\$190,738	\$1,186,100	\$5,558,190	\$12,079,750	\$18,824,040

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,273,847.75

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.594927269

NOTES

* Exclusive of \$30,225 assessed to the State of New Jersey pursuant to R. S. 54:4-2.1.

† Includes \$30,225 transferred from exempt property and assessed to the State of New Jersey pursuant to R. S. 54:4-2.1.

‡ Exclusive of \$47,000 assessed to the State of New Jersey pursuant to R. S. 54:4-2.1.

§ Includes \$47,000 transferred from exempt property and assessed to the State of New Jersey, pursuant to R. S. 54:4-2.1.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bridgeton City	\$421,450	\$519,750	\$941,200	\$30,872,602	7.59	36.18		\$46,250,917	\$77,123,519
Commercial Twp.	110,500	62,775	173,275	2,314,665	8.75	30.38		4,874,534	7,189,199
Deerfield Twp.	51,500	45,450	96,950	1,064,050	15.20	17.81		4,757,075	5,821,125
Downe Twp.	65,200	54,150	119,350	1,028,904	14.39	22.24		3,637,867	4,666,771
Fairfield Twp.	63,200	99,950	163,150	1,393,169	16.09	17.85		6,618,920	8,012,089
Greenwich Twp.	25,385	17,875	43,260	764,777	12.56	21.68		2,658,173	3,422,950
Hopewell Twp.	44,750	100,525	145,275	2,193,174	15.01	17.76		10,027,978	12,221,152
Lawrence Twp.	50,367	48,325	98,692	1,315,550	14.41	26.11		3,589,014	4,904,564
Maurice River Twp.	92,905	77,350	170,255	1,470,842	16.73	16.25		6,625,527	8,096,369
Millville City	499,425	655,600	1,155,025	18,052,530	11.45	26.37		47,289,126	65,341,656
Shiloh Bor.	16,000	15,900	31,900	773,150	7.71	46.33		878,518	1,651,668
Stow Creek Twp.	31,400	17,700	49,100	1,629,460	6.23	52.54		1,333,374	2,962,834
Upper Deerfield Twp.	81,770	122,700	204,470	4,840,880	12.29	19.34		19,144,134	23,985,014
Vineland City	762,400	1,085,350	1,847,750	78,711,095	5.56	44.75		88,371,727	167,082,822
Totals	\$2,316,252	\$2,923,400	\$5,239,652	\$146,424,848				\$246,056,884	\$392,481,723

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAKING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)				Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy		
	I Total County Taxes Apportioned Total (Including Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
		Deduct Over-payment	Add Under-payment	Deduct Over-payment								Add Under-payment
1	\$458,828.85			\$18,001.62	\$440,827.23	\$1,166,074.00		\$15,015.00	\$720,216.80	\$2,342,133.03		
2	42,770.50			738.02	42,032.48	145,050.25			15,261.13	202,343.86		
3	34,631.46			52.28	34,579.18	127,101.64				161,680.82		
4	27,763.89			297.17	27,466.72	120,541.71				148,008.43		
5	47,666.10			191.10	47,475.00	167,501.50			9,154.46	224,130.96		
6	20,364.06			404.32	19,959.74	67,240.00			8,806.30	96,006.04		
7	72,706.97				72,706.97	256,414.87				329,121.84		
8	29,178.59				29,178.59	135,626.51			24,737.10	189,542.20		
9	48,167.51			30.85	48,136.66	152,636.14			45,251.88	246,024.68		
10	388,735.33			2,835.02	385,900.31	940,624.00		51,032.50	688,817.46	2,066,374.27		
11	9,826.22				9,826.22	49,733.57				59,559.79		
12	17,626.71			87.88	17,538.83	76,844.46			7,000.00	101,383.29		
13	142,693.39			2,699.89	139,993.50	408,164.07			46,473.00	595,630.57		
14	994,021.27			23,152.94	970,868.33	2,344,598.00		184,626.50	873,044.00	4,373,436.83		
15	\$2,334,980.85			\$48,491.09	\$2,286,489.76	\$6,158,450.72		\$250,674.00	\$2,438,762.13	\$11,134,376.61		

FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate
Commercial, Fire No. 1	\$1,126,475	\$6,280.00	.56
Commercial, Fire No. 2	1,188,060	3,000.00	.26
Commercial, Light No. 1	1,126,475	4,200.00	.38
Commercial, Light No. 2	1,188,060	3,000.00	.26

FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate
Downe, Fire No. 1	\$176,470	\$2,000.00	\$1.14
Downe, Fire No. 2	478,140	2,043.75	.43
Downe, Fire No. 3	373,620	2,500.00	.67
Vineland, Garbage and Trash No. 1	30,826,550	42,000.00	.14

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Bridgeton City	\$12,268.20	.....	\$3,386,720	\$110,000.00	\$248,500.00	\$181,000.00	\$539,500.00
2 Commercial Twp.	566.53	342	199,405	17,000.00	41,890.00	30,000.00	88,890.00
3 Deerfield Twp. ....	.....	359	87,550	18,600.00	42,730.00	25,034.83	86,364.83
4 Downe Twp. ....	.....	.....	93,750	40,000.00	32,756.00	17,072.97	89,828.97
5 Fairfield Twp. ....	.....	.....	180,300	32,000.00	61,208.00	33,000.00	126,208.00
6 Greenwich Twp. ....	.....	.....	44,150	15,000.00	17,544.00	10,000.00	42,544.00
7 Hopewell Twp. ....	.....	452	670,825	63,527.55	38,389.00	16,000.00	117,916.55
8 Lawrence Twp.	262.90	.....	131,275	10,000.00	37,622.51	20,102.47	67,724.98
9 Maurice River Twp. ....	.....	.....	277,525	15,000.00	57,745.00	28,000.00	100,745.00
10 Millville City	6,638.54	.....	5,673,300	125,000.00	410,902.00	50,000.00	585,902.00
11 Shiloh Bor. ....	.....	.....	45,000	11,640.09	1,364.00	100.00	13,104.09
12 Stow Creek Twp. ....	.....	.....	119,600	24,975.28	14,045.00	4,000.00	43,020.28
13 Upper Deerfield Twp. ....	.....	.....	1,538,335	26,351.59	81,400.00	17,000.00	124,751.59
14 Vineland City	14,133.15	.....	17,902,000	295,000.00	919,372.70	292,000.00	1,506,372.70
15 Totals	\$33,869.32	1,153	\$30,349,735	\$804,094.51	\$2,005,468.21	\$723,310.27	\$3,532,872.99

Total County Taxes Appropriated	\$2,320,359.08
Less: Bank Stock Taxes Due County	33,869.32
Net County Taxes Apportioned (12 A III)	\$2,286,489.76
*Adjustments (Net Total 12 A IIb) ±	48,491.09
Total County Taxes Apportioned (Including Adjustments— Total 12 A I)	\$2,334,980.85

***Bank Stock Tax Due Municipality	\$33,869.32
Bank Stock Tax Due County	33,869.32
Total Bank Stock Tax	\$67,738.64

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a) Farm Stock and Farm Machinery	(b) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 51:4-11	(c) All Other Tangible Personal Property Used in Business	(d) Total Value of Tangible Personal Property Assessed (a+b+c)
					Belleville, Town of	\$11,671,300	\$46,503,100	58,177,400 *14,500	$56,351		$1,812,900	$3,799,000	$5,611,900
Bloomfield, Town of	29,991,600	95,681,100	125,672,700	283,182		4,034,800	3,941,200	7,976,000
Caldwell, Bor. of	3,399,600	10,364,600	13,764,200	9,053		364,500	771,600	1,136,100
Caldwell, Twp. of	3,605,200	11,142,700	14,747,900		\$14,900	930,400	2,017,300	2,962,600
Cedar Grove, Twp. of	7,388,100	19,447,700	26,835,800	1,793	900	201,300	435,200	640,400
East Orange, City of	29,964,000	110,923,900	140,887,900	232,022		3,582,600	4,906,500	8,489,100
Essex Fells, Bor. of	3,213,200	9,137,400	12,350,600 *19,900	5,712	1,000	8,500	70,700	80,200
Glen Ridge, Bor. of	6,750,700	19,374,900	26,125,600	14,135		62,200	392,300	454,500
Irvington, Town of	27,406,700	65,742,000	93,148,700	142,201		6,231,800	729,400	6,961,200
Livingston, Twp. of	19,635,150	57,770,950	77,406,100		25,000	1,250,000	567,350	1,842,350
Maplewood, Twp. of	19,668,000	59,656,800	79,324,800 *47,200	28,192		1,977,000	494,300	2,471,300
Millburn, Twp. of	34,464,600	81,854,600	116,319,200 *65,900	38,128		2,242,700	2,331,800	4,574,500
Montclair, Town of	24,472,300	91,149,100	115,621,400 *1,016,500	281,330		1,093,700	3,400,900	4,494,600
Newark, City of	147,782,500	448,100,000	595,882,500	11,829,859		63,135,900	72,696,800	135,832,700
North Caldwell, Bor. of	2,448,600	9,103,000	11,551,600		1,300	13,200	115,600	130,100
Nutley, Town of	17,095,850	57,374,700	74,470,550	15,533	8,200	3,912,950	197,500	4,148,650
Orange, City of	10,658,900	41,926,000	52,584,900	212,336		2,563,800	2,833,700	5,397,500
Roseland, Bor. of	1,101,800	4,643,800	5,745,600	3,846	17,000	114,200	327,100	458,300
South Orange, Village of	8,975,900	30,236,600	39,212,500	112,236		235,410	1,248,590	1,484,000
Verona, Bor. of	12,520,100	32,125,600	44,645,700	1,240		541,100	564,200	1,105,300
West Caldwell, Bor. of	4,516,100	15,950,600	20,466,700			132,900	251,300	384,200
West Orange, Town of	27,195,000	90,563,400	117,758,400	23,616	3,300	4,765,700	957,800	5,726,800
Totals	\$453,925,200	\$1,408,775,550	\$1,862,700,750	\$13,290,765	\$71,600	\$99,240,560	\$103,050,140	\$202,362,300

*1,198,300
 *1,863,899,050
 * Value of municipally owned property leased to non-exempt persons or corporations.

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$9,050,395.25
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.844010010

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Belleville, Town of	\$601,200	\$1,067,500	\$1,668,700	\$62,176,951	\$8.82	36.35	.....	*\$101,882,297	\$164,059,248
Bloomfield, Town of	812,000	1,641,200	2,625,000	181,306,882	6.61	49.78	.....	*126,812,635	258,119,517
Caldwell, Bor. of	117,800	242,800	360,600	14,548,753	10.81	31.26	.....	30,267,150	44,815,903
Caldwell, Twp. of	46,100	151,400	197,500	17,513,000	6.34	37.01	.....	25,100,519	42,613,519
Cedar Grove, Twp. of	59,700	712,900	772,600	26,705,393	9.14	39.41	.....	41,258,085	*67,963,478
East Orange, City of	654,200	1,214,300	1,993,500	147,615,522	9.24	44.53	.....	175,500,826	323,116,348
Essex Fells, Bor. of	5,400	95,500	100,900	12,335,612	6.80	48.14	.....	13,304,988	25,640,600
Glen Ridge, Bor. of	81,600	397,200	478,800	26,115,435	7.57	50.54	.....	*25,606,691	51,722,126
Irvington, Town of	1,109,400	872,500	1,981,900	98,270,201	8.94	38.22	.....	150,568,464	249,051,967
Livingston, Twp. of	102,400	1,455,600	1,558,000	77,690,450	6.83	44.84	.....	95,221,242	172,911,692
Maplewood, Twp. of	372,800	1,013,450	1,416,250	80,408,042	6.90	49.38	.....	81,316,755	161,724,797
Millburn, Twp. of	113,600	802,000	945,400	119,986,428	4.85	49.49	.....	*118,811,937	238,798,365
Montclair, Town of	372,800	1,218,500	1,591,300	118,808,030	7.81	48.04	.....	*125,193,129	243,999,159
Newark, City of	3,824,000	3,369,100	7,628,100	735,916,959	10.74	46.86	.....	*677,973,667	1,425,720,475
North Caldwell, Bor. of	16,900	193,300	210,200	11,471,500	9.20	36.70	.....	19,924,149	31,395,649
Nutley, Town of .....	.....	1,199,800	1,199,800	77,434,933	6.27	44.20	.....	94,014,857	171,449,790
Orange, City of	386,200	498,300	924,500	57,270,236	9.43	45.78	.....	62,279,451	119,549,687
Roseland, Bor. of	35,700	160,800	196,500	6,011,246	12.63	24.79	.....	17,431,488	23,442,734
South Orange, Village of	146,400	513,400	689,800	40,118,936	10.31	32.96	.....	79,757,464	119,876,400
Verona, Bor. of	110,800	652,000	820,800	44,931,440	6.30	50.90	.....	43,066,874	87,998,314
West Caldwell, Bor. of	110,000	463,700	573,700	20,277,200	10.07	33.17	.....	41,235,742	61,512,942
West Orange, Town of	428,000	1,607,000	2,035,000	121,473,816	7.37	46.73	.....	134,239,032	255,712,848
Totals	\$9,507,000	\$19,602,250	\$29,968,850	\$2,048,384,965	.....	.....	.....	\$2,280,767,442	\$4,341,195,558

† Parsonages

†859,600
\$20,461,850

‡ 2nd Cl. R. R. ... 12,043,151
* See Col. No. 3

* One-half Cedar Grove's County Tax Rebated Pursuant to Sec. 54:4-5 of Revised Statutes *33,981,739

\$4,307,213,819

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

ESSEX COUNTY

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$1,384,676.48			\$2,903.41	\$1,381,773.07	\$2,265,001.50			\$1,831,478.64	\$5,478,253.21		
2	2,178,554.56			4,941.21	2,173,613.35	3,535,104.31		\$401,698.25	2,508,800.03	8,679,215.94		
3	378,250.71			614.01	377,636.70	J817,234.69			376,793.77	1,571,655.16		
4	359,662.37				359,662.37	310,260.00	R\$307,187.27		132,817.68	1,109,927.32		
5	1573,618.56			528.22	1573,090.34	1,647,585.95			506,179.39	*2,440,046.40		
6	2,727,134.32			41,183.09	2,685,951.23	4,127,500.00		6-6,332.50	5,836,974.53	13,636,758.26		
7	216,409.23			35.40	216,373.83	247,172.50	R236,166.31		138,114.18	837,826.82		
8	436,539.92			217.89	436,322.03	1,016,624.44			521,647.40	1,974,593.87		
9	2,102,023.53			44,879.11	2,057,144.42	3,465,469.75		321,007.20	2,939,706.84	8,783,328.21		
10	1,459,391.99			6,835.67	1,452,556.32	3,054,515.00			795,699.55	5,302,800.87		
11	1,364,973.48			4,793.58	1,360,179.90	C2,574,735.92			1,606,643.52	5,541,559.34		
12	2,015,482.10			6,011.86	2,009,470.24	2,801,290.32			998,699.85	5,809,460.41		
13	2,059,377.33			4,336.73	2,055,040.60	3,935,119.00		427,616.55	2,856,551.36	9,274,327.51		
14	12,033,223.53			362,311.11	11,670,912.42	26,029,827.00		2,014,718.75	39,249,971.89	78,965,430.06		
15	264,982.42			1,019.20	263,963.22	347,251.11	R368,029.20		75,655.55	1,054,899.08		
16	1,447,053.39			3,018.25	1,444,035.14	2,040,786.87			1,367,968.95	4,852,790.96		
17	1,009,011.33			14,675.29	994,336.04	1,946,742.75		75,313.75	2,384,001.75	5,400,394.29		
18	197,859.02			91.20	197,767.82	210,547.61	R291,263.45		59,068.70	758,647.58		
19	1,011,768.82			863.32	1,010,905.50	C1,913,813.96			1,209,665.98	4,134,385.44		
20	742,714.58			2,495.35	740,219.23	1,404,436.25			682,602.27	2,827,257.75		
21	519,175.39			2,129.52	517,045.87	J1,146,444.31			377,421.66	2,040,911.84		
22	2,158,242.03			6,419.19	2,151,822.84	4,349,371.18			2,440,659.54	8,941,853.56		
23	\$36,640,125.09			\$510,302.61	\$36,129,822.48	\$69,486,864.42	\$1,202,646.23	\$3,986,687.00	\$68,897,123.03	\$179,416,333.88		
½ C.G. †286,809.28				½ C.G. †286,809.28		* One-half Cedar Grove's County Tax Rebated.						
\$36,353,315.81				\$35,843,013.20		R—Regional.						
						J—Joint—Caldwell Boro-West Caldwell.						
						C—Consolidated—Maplewood-South Orange.						

ESSEX COUNTY

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Belleville, Town of	\$9,687.93	.....	\$8,392,500	\$425,000.00	\$518,097.00	\$70,000.00	\$1,013,097.00
2 Bloomfield, Town of	14,716.04	.....	13,814,600	814,477.88	970,521.30	96,500.00	1,881,499.18
3 Caldwell, Bor. of	7,145.67	.....	4,353,600	68,000.00	246,500.00	48,000.00	362,500.00
4 Caldwell, Twp. of	1,079.62	.....	408,100	89,000.00	93,623.00	27,000.00	209,623.00
5 Cedar Grove, Twp. of	3,972.00	.....	12,651,500	95,000.00	147,781.39	45,000.00	287,781.39
6 East Orange, City of	25,592.26	.....	30,498,900	325,000.00	1,418,405.10	200,000.00	1,943,405.10
7 Essex Fells, Bor. of .....	.....	.....	1,696,700	110,000.00	90,181.21	14,000.00	214,181.21
8 Glen Rldge, Bor. of	3,621.75	.....	3,527,750	95,000.00	124,682.36	25,000.00	244,682.36
9 Irvington, Town of	23,275.49	.....	11,483,300	782,457.60	2,093,238.50	180,000.00	3,055,696.10
10 Livingston, Twp. of	3,178.68	.....	7,556,800	500,000.00	511,361.14	170,000.00	1,181,361.14
11 Maplewood, Twp. of	11,585.93	.....	12,117,600	290,000.00	320,302.00	75,000.00	685,302.00
12 Millburn, Twp. of	8,032.36	.....	5,914,700	650,000.00	937,243.60	141,000.00	1,728,243.60
13 Montclair, Town of	24,077.84	.....	20,755,200	511,201.36	1,297,138.53	280,000.00	2,088,339.89
14 Newark, City of	328,555.60	.....	247,116,500	5,500,000.00	17,276,517.00	3,000,000.00	25,776,517.00
15 North Caldwell, Bor. of .....	.....	.....	8,659,313	62,000.00	84,417.00	14,000.00	160,417.00
16 Nutley, Town of	8,910.19	.....	7,549,050	225,000.00	530,031.07	77,000.00	832,031.07
17 Orange, City of	13,066.37	.....	13,331,700	181,929.99	710,240.89	165,000.00	1,057,170.88
18 Roseland, Bor. of .....	.....	.....	361,000	25,000.00	118,378.00	10,000.00	153,378.00
19 South Orange, Village of	5,274.44	.....	7,176,000	240,000.00	392,183.57	82,000.00	714,183.57
20 Verona, Bor. of	2,833.26	.....	7,605,100	125,000.00	215,501.79	37,000.00	377,501.79
21 West Caldwell, Bor. of	910.62	.....	5,875,588	160,000.00	169,368.00	58,000.00	387,368.00
22 West Orange, Town of	4,617.04	.....	11,239,500	301,400.00	855,750.00	257,000.00	1,414,150.00
23 Totals	\$500,163.09	.....	\$442,115,001	\$11,575,466.83	\$29,121,462.45	\$5,071,500.00	\$45,768,429.28

Total County Taxes Appropriated \$36,343,176.29
 Less: Bank Stock Taxes Due County 500,163.09
 Net County Taxes Apportioned (12 A III) \$35,843,013.20
 *Adjustments (Net Total 12 A IIb) ± 510,302.61

***Bank Stock Tax Due Municipality \$500,163.09
 Bank Stock Tax Due County 500,163.09
 Total Bank Stock Tax \$1,000,326.18

Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$36,353,315.81

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

ESSEX COUNTY

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Clayton Bor.	\$693,150	\$3,409,025	\$4,102,175	\$5,611	\$2,675	\$55,025	\$121,920	\$170,620
Deptford Twp.	3,372,100	13,989,425	17,361,525	165	94,550	97,440	494,010	686,000
East Greenwich Twp.	543,200	1,929,150	2,472,350	320	69,400	65,300	19,745	154,445
Elk Twp.	637,375	1,625,600	2,262,975	119	29,175	6,350	83,310	118,835
Franklin Twp.	1,891,750	6,129,250	8,021,000	638	.....	.....	301,875	301,875
Glassboro Bor.	2,198,630	9,157,775	11,356,405	20,975	.....	1,535,900	.....	1,535,900
Greenwich Twp.	825,750	17,270,440	18,096,190	8,224	4,400	1,351,300	1,547,534	2,903,234
Harrison Twp.	963,550	1,982,200	2,945,750	.....	33,850	27,400	78,800	140,050
Logan Twp.	3,587,215	5,356,008	8,943,223	59	27,899	83,820	780,026	891,745
Mantua Twp.	1,611,325	6,263,000	7,874,325	1,879	17,250	42,105	170,820	230,175
Monroe Twp.	2,585,600	8,395,700	10,981,300	3,338	25,400	97,400	678,135	800,935
National Park Bor.	199,555	1,503,876	1,703,431	.....	.....	27,175	.....	27,175
Newfield Bor.	267,750	1,328,500	1,596,250	1,664	900	2,900	33,250	37,050
Paulsboro Bor.	933,800	5,363,350	6,297,150	1,600	.....	.....	378,170	378,170
Pitman Bor.	1,699,710	8,058,900	9,758,610	4,726	.....	681,665	.....	681,665
S. Harrison Twp.	327,515	516,725	844,240	12	53,525	2,800	11,035	67,360
Swedesboro Bor.	206,350	1,633,700	1,840,050	3,945	700	259,300	307,675	567,675
Washington Twp.	2,071,950	6,142,875	8,214,825	.....	37,690	66,000	9,700	113,390
Wenonah Bor.	591,900	2,267,500	2,859,400	3,084	.....	46,050	2,200	48,250
West Deptford Twp.	4,027,553	18,125,768	22,153,321	.....	7,950	425,050	1,064,398	1,497,398
Westville Bor.	955,150	3,919,300	4,874,450	15,746	.....	113,500	189,175	302,675
Woodbury City	4,204,200	10,124,000	14,328,200	17,770	.....	1,235,970	396,475	1,632,445
Woodbury Heights Bor.	359,800	2,007,950	2,367,750	355	.....	189,915	.....	189,915
Woolwich Twp.	480,250	988,700	1,468,950	483	97,100	241,500	100,665	439,265
Totals	\$35,235,128	\$137,488,717	\$172,723,845	\$90,713	\$502,464	\$6,653,865	\$6,768,918	\$13,925,247

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Clayton Bor.	\$89,900	\$222,475	\$312,375	\$3,975,031	\$11.76	30.33		\$9,422,905	\$13,397,996
Deptford Twp.	203,325	1,053,450	1,256,775	16,790,915	8.98	27.63		45,474,251	62,265,166
East Greenwich Twp.	75,800	73,500	149,300	2,477,815	9.78	25.89		7,077,089	9,554,904
Elk Twp.	72,000	64,325	136,325	2,245,604	10.84	28.30		5,733,403	7,979,007
Franklin Twp.	182,825	264,375	447,200	7,876,313	9.80	33.36		16,022,765	23,899,078
Glassboro Bor.	149,975	456,900	606,875	12,306,405	8.52	29.61		26,996,871	39,303,276
Greenwich Twp.	110,200	176,150	286,350	20,721,298	6.17	16.03		94,793,329	115,514,627
Harrison Twp.	50,700	67,700	118,400	2,967,400	9.30	33.11		5,951,109	8,918,509
Logan Twp.	53,800	42,100	95,900	9,739,127	2.10	119.51	\$1,459,981		8,279,146
Mantua Twp.	131,200	481,675	612,875	7,493,504	12.22	29.41		18,899,986	26,393,490
Monroe Twp.	251,200	388,250	639,450	11,146,123	9.56	31.55		23,824,722	34,970,845
National Park Bor.	45,670	175,400	221,070	1,509,536	16.36	19.02		7,252,567	8,762,103
Newfield Bor.	22,000	49,100	71,100	1,563,864	9.14	35.99		2,838,565	4,402,429
Paulsboro Bor.	197,350	278,000	475,350	6,201,570	12.44	26.71		17,278,851	23,480,421
Pitman Bor.	233,785	396,565	630,350	9,814,651	10.44	30.14		22,618,995	32,433,646
S. Harrison Twp.	19,200	17,850	37,050	874,562	10.36	21.30		3,119,328	3,993,890
Swedesboro Bor.	58,950	47,300	106,250	2,305,420	9.70	23.61		5,953,469	8,258,889
Washington Twp.	84,750	270,825	355,575	7,972,640	9.86	31.23		18,089,450	26,062,090
Wenonah Bor.	46,400	91,500	137,900	2,772,834	9.68	27.70		7,463,344	10,236,178
West Deptford Twp.	173,500	581,300	754,800	22,895,919	6.86	28.26		56,237,765	79,133,684
Westville Bor.	125,350	211,400	336,750	4,856,121	9.16	32.97		9,910,254	14,766,375
Woodbury City	232,500	459,600	692,100	15,286,315	9.00	28.92		35,216,060	50,502,375
Woodbury Heights Bor.	34,400	96,550	130,950	2,427,070	9.90	23.52		7,699,214	10,126,284
Woolwich Twp.	12,000	34,000	46,000	1,862,698	8.08	20.78		5,600,106	7,462,804
Totals	\$2,656,780	\$6,000,290	\$8,657,070	\$178,082,735	.....	.....	\$1,459,981	\$453,474,458	\$630,097,212

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

GLOUCESTER COUNTY

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1962—(Continued)

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$53,161.39			\$798.77	\$52,362.62	\$339,103.55			\$75,575.92	\$467,042.09		
2	247,059.53			2,114.99	244,944.54	1,200,993.50				1,505,938.04		
3	37,912.53			20.16	37,892.37	157,802.00	\$11,004.00		35,385.95	242,084.32		
4	31,659.59			144.09	31,515.50	80,094.50	†120,839.15		10,733.84	243,182.99		
5	94,828.22			1,599.65	93,228.67	264,567.50	‡327,733.85		86,173.49	771,703.51		
6	155,949.94			655.97	155,293.97	749,984.00			141,573.76	1,046,851.73		
7	458,346.00			181.17	458,164.83	502,561.50			317,021.83	1,277,748.16		
8	35,387.41			38.68	35,348.73	73,424.50	†168,055.31			*275,600.24		
9	32,850.50				32,850.50	157,535.00			13,000.00	203,385.50		
10	104,725.70			755.72	103,969.98	304,578.00	‡457,384.69		49,329.83	915,262.50		
11	138,759.46			1,252.56	137,506.90	729,500.00			197,119.95	1,064,126.85		
12	34,768.82			437.68	34,329.14	141,000.00			71,459.00	246,788.14		
13	17,468.23			44.18	17,424.05	96,228.25			28,956.07	142,608.37		
14	93,167.05			64.31	93,102.74	418,697.80			259,211.57	771,012.11		
15	128,692.20			544.19	128,148.01	625,541.12			268,994.41	1,022,683.54		
16	15,847.20			4.68	15,842.52	64,545.00	\$3,718.80		6,394.83	90,501.15		
17	32,770.12				32,770.12	115,779.86	\$8,010.94		66,653.26	223,214.18		
18	103,410.75			336.23	103,074.49	681,895.50				784,969.99		
19	40,615.73			54.84	40,560.89	165,206.00			62,191.40	267,958.29		
20	313,991.47			437.95	313,553.52	1,123,626.00			129,026.90	1,566,206.42		
21	58,590.83			23.80	58,564.13	258,056.00			127,237.91	443,858.04		
22	200,386.41			795.87	199,590.54	805,442.00		\$26,526.50	342,783.85	1,374,342.89		
23	40,179.69			15.96	40,163.73	176,826.50			23,136.37	240,126.60		
24	29,611.37				29,611.37	110,310.24	\$7,266.26		2,794.05	149,981.92		
25	\$2,500,138.24			\$10,324.38	\$2,489,813.86	\$9,403,298.32	\$1,104,013.00	\$26,526.50	\$2,314,754.19	*\$15,337,177.57		

Additional Rates in the following District

	Valuation	Appropriation	Rate
Harrison Township for Garbage Removal	\$778,900	\$1,577.50	\$.21
Harrison Township for Fire	778,900	1,800.00	.24

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

\$871,429.92

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes

\$0.396736113

* Bank Stock deducted from Total Tax Levy.

† Southern Regional High School—Elk Township, Franklin Township.

‡ Clearview Regional High School—Harrison Township, Mantua Township.

§ Kingsway Regional High School—East Greenwich, South Harrison, Swedesboro, Woolwich.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
				1 Clayton Bor.	\$2,121.28		\$790,875	$51,509.55	$62,722.00	$38,000.00	$152,231.55
2 Deptford Twp.	669.16		4,191,300	295,729.41	211,500.00	93,000.00	600,229.41
3 East Greenwich Twp.		431	386,600	26,000.00	43,107.00	16,000.00	85,107.00
4 Elk Twp.			172,500	25,000.00	27,916.00	45,000.00	97,916.00
5 Franklin Twp.			1,314,115	35,000.00	126,508.14	117,000.00	278,508.14
6 Glassboro Bor.	2,498.20		1,761,950	60,000.00	306,953.51	61,600.00	428,553.51
7 Greenwich Twp.	283.14		522,700	50,000.00	124,400.00	9,000.00	183,400.00
8 Harrison Twp.	1,228.30		617,800	17,000.00	46,641.00	58,000.00	121,641.00
9 Logan Twp.			125,000	19,276.63	37,490.00	16,000.00	72,766.63
10 Mantua Twp.	3,670.17		1,136,850	48,316.52	94,700.00	65,000.00	208,016.52
11 Monroe Twp.	1,351.43		1,313,250	90,000.00	175,000.00	130,000.00	395,000.00
12 National Park Bor.			1,027,638	13,650.00	34,545.00	20,200.00	68,395.00
13 Newfield Bor.	1,123.59		205,200	3,464.98	19,812.41	10,000.00	33,277.39
14 Paulsboro Bor.	2,406.66		1,019,025	15,000.00	81,475.80	74,500.00	170,975.80
15 Pitman Bor.	4,670.61		1,539,100	40,000.00	81,307.19	25,000.00	146,307.19
16 South Harrison Twp.			40,500	22,824.34	12,511.00	6,000.00	41,335.34
17 Swedesboro Bor.	1,989.52		361,600	9,538.02	48,083.52	12,500.00	70,121.54
18 Washington Twp.			242,600	75,347.68	111,499.00	38,000.00	224,846.68
19 Wenonah Bor.	208.60		398,800	30,349.88	26,000.00	4,000.00	60,349.88
20 West Deptford Twp.	141.56		1,398,510	149,000.00	121,739.00	35,000.00	305,739.00
21 Westville Bor.	2,372.46		567,050	50,000.00	100,178.00	15,500.00	165,678.00
22 Woodbury City	9,802.65		2,165,580	90,695.00	345,379.00	38,000.00	474,074.00
23 Woodbury Heights Bor.	648.81		139,825	44,000.00	40,814.82	9,000.00	93,814.82
24 Woolwich Twp.			13,650	67,033.18	34,265.00	9,000.00	110,298.18
25 Totals	\$35,186.14	431	\$21,452,018	\$1,323,735.19	\$2,314,547.39	\$945,300.00	\$4,588,582.58

Total County Taxes Appropriated \$2,525,000.00
 Less: Bank Stock Taxes Due County 35,186.14
 Net County Taxes Apportioned (12 A III) \$2,489,813.86
 *Adjustments (Net Total 12 A IIb) ± 10,324.38
 Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$2,500,138.24

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.
 ***Bank Stock Tax Due Municipality \$35,186.14
 Bank Stock Tax Due County 35,186.14
 Total Bank Stock Tax \$70,372.28

GLOUCESTER COUNTY

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 51:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Bayonne City	\$44,362,700	\$74,201,100	\$118,563,800	\$1,303,320	.....	.....	\$18,517,900	\$18,517,900
East Newark Bor.	632,200	1,967,200	2,599,400	.....	.....	\$310,000	1,614,800	1,924,800
Guttenberg Town	1,866,490	3,930,025	5,796,515	.....	.....	740,425	.....	740,425
Harrison Town	5,775,450	21,262,550	27,038,000	908,524	.....	6,049,050	8,875,850	14,924,900
Hoboken City	21,918,100	39,276,000	61,194,100	9,590,663	.....	.....	10,641,900	10,641,900
Jersey City	107,575,780	234,683,250	342,259,030	67,431,749	.....	.....	60,592,650	60,592,650
Kearny Town	12,432,450	61,606,150	74,128,600	2,789,669	.....	8,600,150	10,734,455	19,334,605
North Bergen Twp.	20,831,000	53,847,150	74,678,150	712,335	.....	.....	5,132,825	5,132,825
Secaucus Town	6,595,915	8,889,300	15,485,215	830,878	.....	573,165	976,110	1,549,275
Union City	21,393,750	42,248,550	63,642,300	20,879	.....	2,127,200	5,632,100	7,759,300
Weehawken Twp.	7,796,032	12,285,050	20,081,082	16,349,392	.....	.....	1,546,050	1,546,050
West New York Town	17,242,700	27,315,550	44,558,250	6,906,501	.....	.....	5,600,800	5,600,800
Totals	\$268,422,567	\$581,601,875	\$850,024,442	\$106,843,910	.....	\$18,399,990	\$129,865,440	\$148,265,430

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d—6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bayonne City	\$949,270	\$1,277,200	\$2,226,470	\$136,158,550	\$9.396	40.99	.....	\$170,686,748	\$306,845,298
East Newark Bor.	38,400	23,500	61,900	4,462,300	7.263	45.89	.....	3,065,014	7,527,314
Guttenberg Town	80,000	67,050	147,050	6,389,890	10.291	34.99	.....	10,769,689	17,159,579
Harrison Town	183,500	127,000	310,500	42,560,921	5.838	47.08	.....	30,391,906	72,952,830
Hoboken City	173,600	259,600	433,200	80,993,463	11.503	64.22	.....	34,094,127	115,087,590
Jersey City	2,582,425	3,480,950	6,063,375	464,220,054	11.388	50.04	.....	341,764,568	805,984,622
Kearny Town	631,200	801,600	1,432,800	94,820,074	6.241	46.21	.....	86,288,192	181,103,266
North Bergen Twp.	619,600	968,950	1,588,550	78,934,760	10.572	37.84	.....	122,674,254	201,609,014
Secaucus Town	172,800	373,000	545,800	17,319,568	†9.586	16.52	.....	78,250,953	95,570,521
Union City	579,200	570,550	1,149,750	70,272,729	11.901	52.23	.....	58,091,250	128,363,979
Weehawken Twp.	136,100	191,500	327,600	37,648,924	8.147	42.31	.....	27,380,704	65,029,628
West New York Town	400,600	376,575	777,175	56,288,376	11.495	45.79	.....	52,751,752	109,040,128
Totals	\$6,546,695	\$8,517,475	\$15,064,170	\$1,090,069,612	.....	.....	.....	\$1,016,209,157	\$2,106,278,769

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$1.208376438

HUDSON COUNTY

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$3,707,846.29			\$3,799.28		\$3,704,047.01	\$3,780,728.25		\$111,267.50	\$5,196,309.80	\$12,792,352.56	
2	90,958.29					90,958.29	96,500.00			136,605.83	324,064.12	
3	207,352.31			162.37		207,189.94	247,393.00		3,207.00	199,763.43	657,553.37	
4	881,544.81			4,680.63		876,864.18	843,000.00		79,862.00	684,680.57	2,484,406.75	
5	1,390,691.32			5,820.32		1,384,871.00	2,763,563.20		271,556.00	4,896,100.79	9,316,090.99	
6	9,739,328.27			415,029.84		9,324,298.43	7,101,000.00		857,900.75	35,579,149.28	52,862,348.46	
7	2,188,469.61			7,181.96		2,181,287.65	2,340,541.86		289,962.50	1,105,371.48	5,917,163.49	
8	2,436,195.82			5,317.64		2,430,878.18	2,242,033.00		204,200.50	3,467,240.67	8,344,352.35	
9	*1,154,851.66			†6,878.16		†130,339.91	608,889.22		101,801.23	639,173.39	†1,660,203.75	
10	1,551,120.08			28,589.96		1,522,530.12	2,841,559.50		58,411.00	3,940,276.27	8,362,776.89	
11	785,802.70			565.33		785,237.37	1,006,291.25		31,611.75	1,243,999.11	3,067,139.48	
12	1,317,615.22			5,563.33		1,312,051.89	1,988,997.25		45,036.00	3,123,834.31	6,469,919.45	
13	\$25,451,776.38 *837,633.59			\$483,588.82		\$24,130,553.97	\$25,860,496.53		\$2,054,816.23	\$60,212,504.93	\$112,258,371.66	
	†24,614,142.79											

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$8,004,276.32

† Credits Pursuant to R. S. 54:4-5 Reflected.
‡ Rebate Pursuant to R. S. 54:4-5.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Bayonne City	\$13,676.23	.....	\$65,191,900	\$800,000.00	\$1,209,547.83	\$400,000.00	\$2,409,547.83
2 East Newark Bor.	824.82	.....	164,500	23,000.00	35,488.00	9,000.00	67,488.00
3 Guttenberg Town	3,961.51	.....	2,644,750	51,500.00	78,950.00	39,000.00	169,450.00
4 Harrison Town	5,241.39	.....	3,720,900	140,000.00	1,410,216.04	43,000.00	1,593,216.04
5 Hoboken City	11,624.80	.....	54,578,800	425,000.00	1,001,699.00	395,000.00	1,821,699.00
6 Jersey City	87,367.40	.....	190,719,246	2,250,000.00	10,583,048.74	1,500,000.00	14,333,048.74
7 Kearny Town	7,447.03	.....	10,957,900	1,000,000.00	2,312,820.87	90,000.00	3,402,820.87
8 North Bergen Twp.	6,289.13	.....	12,403,500	800,000.00	755,965.00	225,000.00	1,780,965.00
9 Secaucus Town	442.64	.....	8,176,500	38,000.00	252,208.30	54,000.00	344,208.30
10 Union City	29,626.76	.....	13,548,200	493,609.84	883,941.88	440,000.00	1,817,551.72
11 Weehawken Twp.	1,367.04	.....	11,769,062	235,929.03	175,157.76	20,000.00	431,086.79
12 West New York Town	5,404.77	.....	12,262,800	150,000.00	520,083.38	230,000.00	900,083.38
13 Totals	\$173,273.52	.....	\$386,138,058	\$6,407,038.87	\$19,219,126.80	\$3,445,000.00	\$29,071,165.67

Total County Taxes Appropriated \$24,303,827.49
 Less: Bank Stock Taxes Due County 173,273.52
 Net County Taxes Apportioned (12 A III) \$24,130,553.97
 *Adjustments (Net Total 12 A IIb) ± +483,588.82
 ††Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$24,614,142.79

***Bank Stock Tax Due Municipality \$173,273.52
 Bank Stock Tax Due County 173,273.52
 Total Bank Stock Tax \$346,547.04

†† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

HUDSON COUNTY

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 51:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Alexandria Twp.	\$791,800	\$1,349,675	\$2,141,475	\$29	\$95,700	\$33,875	\$35,000	\$164,575
Bethlehem Twp.	425,700	1,143,633	1,569,333	4,585	84,400	40,500	39,705	164,605
Bloomsbury Bor.	83,550	551,375	634,925	3,011	5,500	18,000	52,275	75,775
Califon Bor.	112,795	486,716	599,511	56	1,000	33,450	45,475	79,925
Clinton, Town of	216,800	1,182,465	1,399,265	4,293	3,100	125,800	65,305	194,205
Clinton Twp.	526,250	2,741,193	3,267,443	5,519	75,700	25,300	150,610	251,610
Delaware Twp.	676,500	1,978,258	2,654,758	281	113,850	31,000	123,495	268,345
East Amwell Twp.	523,950	2,062,055	2,586,005	900	182,700	9,400	30,963	223,063
Flemington Bor.	591,475	3,237,425	3,828,900	4,622	2,700	299,775	264,885	567,380
Franklin Twp.	377,800	1,118,750	1,496,550	4,336	85,700	13,450	41,550	140,700
Frenchtown Bor.	159,000	1,059,500	1,218,500	1,836	.....	112,860	.....	112,860
Glen Gardner Bor.	43,150	291,325	334,475	430	5,150	6,225	15,555	26,930
Hampton Bor.	87,355	502,102	589,457	6,157	3,050	17,850	17,605	35,505
High Bridge Bor.	197,415	1,687,020	1,884,435	14,399	3,450	54,635	366,925	425,010
Holland Twp.	1,393,650	6,728,020	8,121,670	7,746	170,500	311,500	646,700	1,123,700
Kingwood Twp.	1,325,350	1,755,350	3,080,700	269	78,650	9,750	88,000	176,400
Lambertville, City of	559,734	2,317,725	2,877,459	38,466	300	431,800	2,725	434,825
Lebanon Bor.	126,250	770,450	896,700	2,883	5,850	30,050	53,890	89,790
Lebanon Twp.	349,000	1,467,274	1,816,274	117	31,550	12,425	153,282	200,275
Milford Bor.	222,900	2,116,875	2,339,775	4,010	1,350	119,025	1,002,095	1,122,470
Raritan Twp.	1,365,750	5,554,523	6,920,273	4,913	147,300	319,150	938,455	1,404,905
Readington Twp.	1,301,800	4,109,734	5,411,534	11,417	91,400	50,000	97,200	238,600
Stockton Bor.	37,550	327,350	364,900	260	300	21,650	16,290	33,240
Tewksbury Twp.	515,150	1,789,055	2,304,205	.....	80,450	75,100	98,095	253,645
Union Twp.	260,400	974,700	1,235,100	3,412	70,400	161,721	1,000	233,121
West Amwell Twp.	923,620	1,918,925	2,842,545	33	42,300	13,250	31,791	87,371
Totals	\$13,194,694	\$49,221,473	\$62,416,167	\$123,980	\$1,385,350	\$2,377,571	\$4,378,871	\$8,141,792

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Alexandria Twp.	\$34,500	\$51,500	\$86,000	\$2,220,079	\$10.91	21.45		\$7,842,091	\$10,062,170
Bethlehem Twp.	21,200	36,000	57,200	1,681,323	10.42	21.39		5,767,427	7,448,750
Bloomsbury Bor.	33,225	32,750	65,975	647,736	11.84	19.55		2,612,773	3,260,509
Califon Bor.	16,825	29,050	45,875	633,617	14.60	16.93		2,941,605	3,575,222
Clinton, Town of	44,000	37,300	81,300	1,516,463	14.42	18.69		6,087,439	7,603,902
Clinton Twp.	69,300	125,800	195,100	3,329,472	16.92	12.63		22,603,017	25,932,519
Delaware Twp.	89,200	65,900	155,100	2,768,284	12.88	12.51		18,566,329	21,334,613
East Amwell Twp.	72,617	50,400	123,017	2,686,951	12.83	13.12		17,124,398	19,811,349
Flemington Bor.	99,025	87,550	186,575	4,214,307	12.16	20.19		15,135,438	19,349,745
Franklin Twp.	60,800	75,000	135,800	1,505,786	16.36	13.74		9,395,371	10,901,157
Frenchtown Bor.	52,400	42,500	94,900	1,238,296	15.53	20.00		4,874,000	6,112,296
Glen Gardner Bor.	22,350	27,550	49,900	311,935	18.27	18.56		1,467,653	1,779,588
Hampton Bor.	30,000	46,500	76,500	557,619	19.06	14.86		3,377,279	3,934,898
High Bridge Bor.	66,850	74,825	141,675	2,182,169	14.23	20.79		7,179,706	9,361,875
Holland Twp.	31,500	101,360	135,860	9,122,256	1.06	40.00		12,182,505	21,304,761
Kingwood Twp.	65,050	61,900	126,950	3,130,419	9.64	20.00		12,322,800	15,453,219
Lambertville, City of	125,650	147,300	272,950	3,077,800	12.98	34.50		5,463,001	8,540,801
Lebanon Bor.	25,400	22,300	47,700	941,673	10.34	20.00		3,586,800	4,528,473
Lebanon Twp.	61,375	94,150	155,525	1,861,123	19.62	12.17		13,107,916	14,969,039
Milford Bor.	34,800	43,230	78,030	3,388,225	7.88	21.38		8,603,900	11,992,205
Raritan Twp.	101,000	160,630	261,630	8,068,461	10.75	16.18		35,850,264	43,918,725
Readington Twp.	146,300	265,000	411,300	5,250,251	18.72	13.23		35,491,973	40,742,224
Stockton Bor.	13,600	25,400	39,000	364,400	14.08	18.73		1,583,311	1,947,711
Tewksbury Twp.	27,000	98,625	125,625	2,432,225	16.87	12.33		16,383,588	18,815,813
Union Twp.	19,600	43,000	62,600	1,409,033	15.44	11.66		9,357,524	10,766,557
West Amwell Twp.	31,575	67,475	99,050	2,830,899	10.57	20.00		11,370,180	14,201,079
Totals	\$1,398,142	\$1,912,995	\$3,311,137	\$67,370,802				\$290,278,398	\$357,649,200

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$501,960.00
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$.392529956

HUNTERDON COUNTY

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apporportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apporportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Overpayment	Add Underpayment	Deduct Overpayment	Add Underpayment							
1	\$39,497.03			\$93.39		\$39,403.64	\$1,266.61	\$82,724.00	\$75,682.36		\$43,046.53	\$242,123.14
2	29,238.57			1,123.88		28,114.69	937.64	63,791.75	46,489.14		35,788.92	175,122.14
3	12,798.47			21.56		12,776.91	410.43	46,457.00			17,041.05	76,685.39
4	14,033.82			22.44		14,011.38	450.04	41,525.50	23,178.32		13,241.50	92,406.74
5	29,847.59			72.10		29,775.49	957.17	74,562.00	49,255.65		63,991.51	218,541.82
6	101,792.91			114.85		101,678.06	3,264.35	216,151.50	168,201.75		73,951.21	563,246.87
7	83,744.75			343.38		83,401.37	2,685.57	104,462.00	126,436.95		39,470.02	356,455.91
8	77,765.48			6.18		77,759.30	2,493.83	124,869.00	82,952.38		56,461.12	344,535.63
9	75,953.55			125.90		75,827.65		203,434.22	98,251.31		134,801.39	512,314.57
10	42,790.31			64.71		42,725.60	1,372.22	89,984.00	70,678.87		41,526.69	246,287.38
11	23,992.59					23,992.59	769.41	74,108.00	54,410.57		38,982.68	192,263.25
12	6,985.42					6,985.42	224.01	25,773.00	11,555.82		12,435.77	56,974.02
13	15,445.65					15,445.65	495.32	35,268.00	25,551.41		29,501.61	106,216.99
14	36,748.16			80.74		36,667.42	1,178.46	200,303.50			72,285.05	310,434.43
15	83,627.57					83,627.57	2,681.81	10,000.00				96,309.38
16	60,658.52			29.35		60,629.17	1,945.23	111,206.75	87,410.11		39,746.48	300,937.74
17	33,525.20			81.38		33,443.82		79,941.50	198,211.16		87,781.07	399,377.55
18	17,775.61					17,775.61	570.04	41,095.00	29,405.81		8,520.43	97,366.89
19	58,757.96			304.76		58,453.20	1,884.28	192,984.25	96,712.89		15,113.61	365,148.23
20	47,073.00			6.81		47,066.19		102,817.00	66,430.81		50,515.62	266,829.62
21	172,394.15			355.67		172,038.48	5,528.43	370,888.00	222,994.46		95,296.88	866,746.25
22	159,925.44			1,039.32		158,886.12	5,128.57	422,134.13	254,422.90		142,188.55	982,760.27
23	7,645.35					7,645.35	245.18	14,761.50	26,960.16		1,612.25	51,224.44
24	73,857.70			139.94		73,717.76	2,368.51	147,484.53	121,947.18		64,793.33	410,311.31
25	42,261.96			82.43		42,179.53	1,355.28	82,960.00	69,775.28		21,000.00	217,270.09
26	55,743.49				\$135.12	55,878.61	1,787.61	63,162.50	140,689.18		37,703.53	299,221.43
27	\$1,403,880.25			\$4,108.79	\$135.12	\$1,399,906.58	\$40,000.00	\$3,022,848.63	\$2,147,604.47		\$1,236,796.80	\$7,847,156.48

Total County Taxes Apporportioned \$1,423,064.76
 Less: Bank Stock Taxes Due County 23,158.18

Net County Taxes Apporportioned (12 A III) \$1,399,906.58
 *Adjustments (Net Total 12 A IIB) ± 3,973.67

Total County Taxes Apporportioned (Including Adjustments—
 Total 12 A I) \$1,403,880.25

* Net Overpayments are added to the Net Taxes Apporportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
1 Alexandria Twp.		292	\$444,100		\$40,491.00	\$38,000.00	\$78,491.00
2 Bethlehem Twp.			34,500	\$5,000.00	31,933.00	29,000.00	65,933.00
3 Bloomsbury Bor.	\$782.64		58,000	9,500.00	8,300.00	1,500.00	19,300.00
4 Califon Bor.	1,376.50		47,650	5,500.00	5,819.00	11,500.00	22,819.00
5 Clinton, Town of	4,008.49		198,500	28,154.85	22,980.00	11,000.00	62,134.85
6 Clinton Twp.			3,307,700	50,000.00	62,298.00	25,000.00	137,298.00
7 Delaware Twp.			696,850	25,000.00	45,053.00	30,000.00	100,053.00
8 East Amwell Twp.			317,700	30,000.00	33,893.42	40,000.00	103,893.42
9 Flemington Bor.	8,376.82		1,123,800	30,000.00	63,141.66	25,000.00	118,141.66
10 Franklin Twp.			172,900	20,000.00	35,823.00	25,000.00	80,823.00
11 Frenchtown Bor.	1,332.80		182,985	33,000.00	10,227.00	8,000.00	51,227.00
12 Glen Gardner Bor.		75	28,000	3,135.00	7,888.00	6,000.00	17,023.00
13 Hampton Bor.			125,730	10,000.00	7,903.00	6,000.00	23,903.00
14 High Bridge Bor.	650.33		146,130	20,000.00	20,859.00	7,000.00	47,859.00
15 Holland Twp.			1,698,920	346,000.00	213,287.00	835.48	560,122.48
16 Kingwood Twp.			105,550	17,000.00	35,750.00	32,000.00	84,750.00
17 Lambertville, City of	3,228.82		1,710,150	31,000.00	71,764.31	50,000.00	152,764.31
18 Lebanon Bor.			109,800	4,000.00	5,710.00	6,000.00	15,710.00
19 Lebanon Twp.			2,279,172	21,000.00	101,113.00	30,000.00	152,113.00
20 Milford Bor.	2,551.06		158,485	18,000.00	6,656.00	7,500.00	32,156.00
21 Raritan Twp.	92.63		2,744,000	40,000.00	88,357.00	30,000.00	158,357.00
22 Readington Twp.	758.09		178,950	25,000.00	82,944.00	104,000.00	211,944.00
23 Stockton Bor.			54,900	6,000.00	10,630.00	4,500.00	21,130.00
24 Tewksbury Twp.			636,700		49,034.00	43,000.00	92,034.00
25 Union Twp.			1,900,250	21,292.20	40,417.00	25,000.00	86,709.20
26 West Amwell Twp.			483,085	25,000.00	37,901.00	20,000.00	82,901.00
27 Totals	\$23,158.18	367	\$18,944,507	\$823,582.05	\$1,140,227.39	\$615,835.48	\$2,579,644.92

***Bank Stock Tax Due Municipality \$23,158.18
 Bank Stock Tax Due County 23,158.18
 Total Bank Stock Tax \$46,316.36

REGIONAL SCHOOL BUDGETS
 Delaware Valley Regional High School \$433,460.00
 Hunterdon Central High School 785,058.00
 North Hunterdon Regional High School 712,752.12
 South Hunterdon Regional High School 365,860.50
 Flemington-Raritan School *574,322.22
 * (In district school column) (C-1a)

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
East Windsor Twp.	\$830,115	\$3,264,485	\$4,094,600	\$12	\$65,400	\$206,900	\$151,875	\$424,175
Ewing Twp.	7,622,805	26,157,440	33,780,245	109,845	8,550	3,386,175	4,250,100	7,644,825
Hamilton Twp.	30,771,865	110,847,390	141,619,255	110,218	39,500	5,377,379	6,306,292	11,723,171
Hightstown Bor.	783,500	4,278,350	5,061,850	13,867	.....	197,085	327,500	524,585
Hopewell Bor.	721,150	3,982,550	4,703,700	20,996	2,200	59,450	171,280	232,930
Hopewell Twp.	6,099,500	16,627,150	22,726,650	2,080	.....	260,300	2,087,800	2,348,100
Lawrence Twp.	5,236,183	20,895,698	26,131,881	4,954	29,750	1,154,740	2,118,299	3,302,789
Pennington Bor.	443,730	1,967,835	2,411,565	16,115	200	45,700	90,685	136,585
Princeton Bor.	5,578,250	16,935,250	22,513,500	44,215	.....	1,500,940	37,700	1,538,640
Princeton Twp.	22,545,701	73,241,500	95,787,201	6,817	5,500	1,545,600	1,030,400	2,581,500
Washington Twp.	1,022,665	1,991,725	3,014,390	2,190	138,090	69,965	71,070	279,125
West Windsor Twp.	3,162,500	10,707,165	13,869,665	318,309	115,000	103,500	1,389,977	1,608,477
City of Trenton	33,795,425	125,919,625	159,715,050	1,902,570	.....	13,492,450	15,928,975	29,421,425
Totals	\$118,613,359	\$416,816,163	\$535,429,552	\$2,552,188	\$404,190	\$27,400,184	\$33,961,953	\$61,766,327

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,481,000.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$5865091412

Total County Library Taxes Appropriated (including Adjustments) \$89,015.49

Less Total Adjustments 1,015.49

County Library Apportioned Rate Per \$100.00 Assessed Valuation (Applied to Col. 11) \$0.0209722148

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
East Windsor Twp.	\$25,700	\$57,400	\$83,100	\$4,435,687	\$9.24	25.98	.....	\$11,665,985	\$16,101,672
Ewing Twp.	311,700	1,423,155	1,734,855	39,800,060	9.57	21.90	.....	120,467,449	160,267,509
Hamilton Twp.	1,161,600	3,411,905	4,573,505	148,879,139	5.17	51.09	.....	135,559,493	284,438,632
Hightstown Bor.	92,000	125,700	217,700	5,382,602	11.05	26.87	.....	13,776,445	19,159,047
Hopewell Bor.	62,400	54,500	116,900	4,840,726	5.68	51.25	.....	4,475,092	9,315,818
Hopewell Twp.	100,500	402,450	502,950	21,573,880	6.36	41.66	.....	31,816,807	56,390,687
Lawrence Twp.	174,920	628,900	803,820	28,635,804	8.05	24.90	.....	78,815,432	107,451,236
Pennington Bor.	32,000	105,500	137,500	2,426,765	14.77	20.29	.....	9,473,920	11,900,685
Princeton Bor.	70,800	168,500	239,300	23,857,055	7.02	27.06	.....	60,684,947	84,542,002
Princeton Twp.	40,800	389,300	430,100	97,945,418	2.78	88.68	.....	12,227,234	110,172,652
Washington Twp.	35,200	62,500	97,700	3,198,005	9.99	23.06	.....	10,057,552	13,255,557
West Windsor Twp.	44,800	151,900	196,700	15,599,751	5.80	27.69	.....	36,219,410	51,819,161
City of Trenton	2,345,100	2,193,350	4,538,450	186,500,595	10.12	41.76	.....	222,744,360	409,244,955
Totals	\$4,497,520	\$9,175,060	\$13,672,580	\$586,075,487	.....	.....	.....	\$747,984,126	\$1,334,059,613

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

MERCER COUNTY

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$94,437.78				\$94,437.78	\$3,376.88		*\$298,735.14	\$13,089.82	\$409,639.62		
2	939,983.59				926,115.75	33,090.99	\$2,055,887.50		792,715.47	3,807,809.71		
3	1,668,258.58			\$13,867.84	1,657,241.92		4,565,912.00		1,474,569.52	7,697,723.44		
4	112,369.56			180.67	112,188.89	4,011.06		*\$355,278.11	123,133.94	594,612.00		
5	54,638.12				54,638.12		174,117.00		46,180.04	274,935.16		
6	330,736.53			1,314.27	329,422.26	11,775.42		†1,097,834.81	122,480.49	1,561,512.98		
7	630,211.32			13,311.71	616,899.61	22,109.81	1,458,400.06		379,479.12	2,476,888.60		
8	69,798.61			149.73	69,648.88			†232,187.19	56,458.94	358,295.01		
9	495,846.57			1,597.99	494,248.58		750,041.57		429,996.56	1,674,286.71		
10	646,172.68			8,434.22	637,738.46		1,515,384.58		562,400.53	2,715,523.57		
11	77,745.05				77,745.05	2,779.98	222,217.82		16,729.74	319,472.59		
12	303,924.12			303.42	303,620.70	10,855.86	545,152.83		44,855.96	904,485.35		
13	2,400,259.07			69,387.85	2,330,871.22		6,269,664.08	\$491,937.00	9,796,482.23	18,888,954.53		
14	\$7,824,381.58			\$119,564.36	\$7,704,817.22	\$88,000.00	\$17,556,777.44	\$1,984,035.25	\$491,937.00	\$13,858,572.36		

Joint School Adjustments:
 * East Windsor Township
 * Hightstown Borough
 Total Adjustments \$180.67
 † Hopewell Township -\$4,896.52
 † Pennington Borough -533.12
 Total Adjustment \$5,429.64

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 East Windsor Twp.	\$218.18	.....	\$17,100	\$58,642.17	\$72,487.36	\$7,709.00	\$138,838.53
2 Ewing Twp.	941.22	.....	131,219,500	154,000.00	882,900.00	203,000.00	1,239,900.00
3 Hamilton Twp.	4,858.48	.....	19,926,275	600,000.00	1,921,685.49	370,000.00	2,891,685.49
4 Hightstown Bor.	5,439.38	.....	2,228,200	128,586.64	76,124.00	44,000.00	248,710.64
5 Hopewell Bor.	1,414.24	.....	291,700	9,500.00	31,610.52	10,000.00	51,110.52
6 Hopewell Twp.	103.74	.....	8,318,075	70,000.00	160,618.00	98,000.00	328,618.00
7 Lawrence Twp.	1,060.88	.....	18,429,655	240,000.00	433,900.00	135,000.00	808,900.00
8 Pennington Bor.	984.66	.....	2,976,790	32,977.17	42,479.66	15,000.00	90,456.83
9 Princeton Bor.	15,122.44	.....	32,266,810	95,000.00	521,707.00	49,500.00	666,207.00
10 Princeton Twp.	923.28	.....	7,958,600	125,000.00	280,402.00	116,800.00	522,202.00
11 Washington Twp.	12.76	.....	208,850	55,900.00	82,437.50	22,400.00	160,737.50
12 West Windsor Twp.	444.04	.....	409,200	98,900.00	136,100.00	20,000.00	255,000.00
13 City of Trenton	63,267.48	.....	70,266,200	.....	3,975,870.70	1,087,585.81	5,063,456.51
14 Totals	\$94,790.78	.....	\$294,516,955	\$1,668,505.98	\$8,618,322.23	\$2,178,994.81	\$12,465,823.02

Total County Taxes Appropriated \$7,799,608.00
 Less: Bank Stock Taxes Due County 94,790.78
 Net County Taxes Apportioned (12 A III) \$7,704,817.22
 *Adjustments (Net Total 12 A IIb) + 119,564.36
 Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$7,824,381.58

***Bank Stock Tax Due Municipality \$94,790.78
 Bank Stock Tax Due County 94,790.78
 Total Bank Stock Tax \$189,581.56

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 51:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Carteret Bor.	\$4,186,380	\$11,568,310	\$15,754,690	\$20,337	.....	\$2,055,880	\$579,160	\$2,635,040
Cranbury Twp.	1,330,150	3,527,470	4,857,620	1,273	.....	108,700	174,500	313,900
Dunellen Bor.	1,090,450	4,589,975	5,677,425	64,315	.....	454,700	180,925	635,625
East Brunswick Twp.	7,065,460	20,985,635	28,051,095	5,583	.....	28,000	2,026,085	2,061,245
Edison Twp.	8,836,761	47,840,721	56,683,482	221,250	.....	9,160	2,583,373	3,709,343
Edison Twp. ....	.....	.....	.....	.....	.....	12,400	1,113,570	.....
Helmetta Bor.	74,465	909,950	984,415	224	.....	445,225	128,770	573,995
Highland Park Bor.	3,647,550	14,801,400	18,448,950	5,315	.....	274,655	504,600	779,255
Jamesburg Bor.	994,650	4,477,050	5,471,700	9,100	.....	265,700	79,250	344,950
Madison Twp.	3,972,390	19,165,960	23,138,350	50,006	.....	17,930	288,270	905,160
Metuchen Bor.	3,300,277	11,453,288	14,753,565	123,727	.....	148,697	1,099,595	1,248,292
Middlesex Bor.	2,290,660	9,371,460	11,662,110	6,133	.....	626,600	156,900	783,500
Milltown Bor.	1,175,150	5,410,850	6,586,000	7,856	.....	224,300	245,375	469,775
Monroe Twp.	1,442,835	2,554,865	3,997,700	3,038	.....	39,600	127,500	236,525
New Brunswick City	10,558,000	35,432,550	45,990,550	473,818	.....	3,342,750	5,785,100	9,127,850
North Brunswick Twp.	4,829,650	15,453,531	20,283,181	69,334	.....	8,300	1,991,750	5,094,250
Perth Amboy City	18,482,940	36,845,435	55,328,375	740,823	.....	.....	9,495,835	10,782,395
Piscataway Twp.	7,487,395	36,815,239	44,302,634	1,450	.....	31,900	178,900	3,335,370
Plainsboro Twp.	835,570	3,129,567	3,965,137	7,617	.....	26,100	258,695	390,418
Sayreville Bor.	3,759,825	26,813,460	30,573,285	92,469	.....	.....	1,498,480	9,200,074
South Amboy City	1,295,275	3,853,531	5,148,775	1,519,552	.....	.....	49,425	329,305
South Brunswick Twp.	3,847,840	11,011,783	14,859,623	250,289	.....	50,600	586,600	2,094,490
South Plainfield Bor.	6,081,450	33,641,550	39,723,000	149,672	.....	.....	1,963,100	1,015,905
South River Bor.	6,177,145	22,738,940	28,916,085	3,073	.....	.....	580,110	1,245,265
Spotswood Bor.	1,484,250	8,382,635	9,866,885	101,788	.....	.....	12,350	1,678,920
Woodbridge Twp.	11,401,179	46,373,473	57,774,652	621,279	.....	900	1,355,095	6,578,598
Totals	\$115,647,697	\$437,151,587	\$552,799,284	\$4,552,321	.....	\$259,515	\$27,382,987	\$42,123,293
					.....			\$69,765,795

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-Gc)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Carteret Bor.	\$384,055	\$1,029,210	\$1,413,265	\$16,996,802	\$19.66	15.26		\$87,487,053	\$104,483,855
Cranbury Twp.	27,200	58,000	85,200	5,087,593	8.08	23.56		15,760,461	20,848,054
Dunellen Bor.	151,200	296,650	447,850	5,929,515	16.90	15.21		31,649,498	37,579,013
East Brunswick Twp.	128,750	1,574,475	1,703,225	28,414,698	12.52	23.66		90,508,055	118,922,753
Edison Twp.	340,233	2,641,661	2,981,894	57,635,181	11.07	18.52		249,382,835	307,018,016
Helmetta Bor.	14,925	23,500	38,425	1,520,209	8.55	15.58		5,334,038	6,854,247
Highland Park Bor.	241,600	351,500	593,100	18,640,420	10.04	29.60		43,878,584	62,519,004
Jamesburg Bor.	67,500	122,000	189,500	5,636,250	6.07	54.84		*4,514,970	10,151,220
Madison Twp.	188,200	1,925,450	2,113,650	21,979,866	14.18	17.00		112,969,591	134,949,457
Metuchen Bor.	153,540	730,085	883,625	15,241,959	15.53	20.01		*59,472,306	74,714,265
Middlesex Bor.	122,000	692,550	814,550	11,637,193	15.46	18.45		51,547,158	63,184,351
Milltown Bor.	92,425	288,975	381,400	6,682,231	8.89	20.95		24,850,754	31,532,985
Monroe Twp.	88,850	168,370	257,220	3,980,043	17.84	14.88		22,868,563	26,848,006
New Brunswick City	746,075	685,700	1,431,775	54,160,443	8.88	27.80		119,443,083	173,603,526
North Brunswick Twp.	151,960	441,500	593,460	24,853,305	8.78	18.07		91,964,639	116,817,944
Perth Amboy City	900,730	821,475	1,722,205	65,129,388	10.81	34.00		107,402,140	172,531,528
Piscataway Twp.	238,200	1,046,570	1,284,770	46,354,684	7.04	36.46		77,207,607	123,562,291
Plainsboro Twp.	16,100	21,800	37,900	4,610,067	5.17	24.26		12,379,203	16,989,270
Sayreville Bor.	226,465	1,390,850	1,617,315	38,248,513	7.50	20.77		116,625,969	154,874,482
South Amboy City	191,680	285,625	477,305	6,520,327	10.65	18.93		22,050,248	28,570,575
South Brunswick Twp.	128,700	609,500	738,200	16,466,202	11.85	19.80		60,188,978	76,655,180
South Plainfield Bor.	158,400	1,153,650	1,312,050	41,539,627	6.12	41.96		54,945,732	96,485,359
South River Bor.	352,900	525,575	878,475	29,866,058	5.39	48.39		30,840,239	60,706,297
Spotswood Bor.	50,500	385,680	436,180	11,223,763	7.02	34.01		19,144,832	30,368,595
Woodbridge Twp.	737,260	4,945,330	5,702,590	60,627,934	18.55	13.03		*389,143,099	449,771,033
Totals	\$5,919,448	\$22,215,681	\$28,135,129	\$598,982,271				\$1,901,559,635	\$2,500,541,906

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$2,426,590.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.464061

* Added for Equalization of Second Class Railroad
 Jamesburg \$9,099
 Metuchen 494,911
 Woodbridge 3,520,575

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$484,868.86			\$3,020.66		\$481,848.20	\$1,230,111.25			\$1,628,225.97	\$3,340,185.42	
2	96,747.73			2,817.57		93,930.16	274,608.50			42,111.16	410,649.82	
3	174,389.59			134.67		174,254.92	571,427.00			256,091.26	1,001,773.18	
4	551,874.16			1,518.82		550,355.34	2,680,533.00			326,442.42	3,557,330.76	
5	1,424,750.92			2,796.82		1,421,954.10	3,449,575.00		\$533,239.50	975,219.30	6,379,987.90	
6	31,807.92			8.84		31,799.08	65,628.00			32,414.09	129,841.17	
7	290,126.36			722.84		289,403.52	1,184,348.21			395,950.08	1,869,701.81	
8	47,107.88				\$289.72	47,397.60	208,767.00			85,630.25	341,794.85	
9	620,247.83			2,109.35		624,138.48	2,090,550.56			394,874.37	3,115,563.41	
10	346,719.80			1,023.58		345,696.22	1,282,269.00			738,016.28	2,365,981.50	
11	293,213.97			127.17		293,086.80	1,209,397.50			295,888.54	1,798,372.84	
12	146,332.31			470.43		145,861.88	414,710.50			33,351.44	593,923.82	
13	124,593.93			768.25		123,825.68	501,138.00			84,926.42	709,890.10	
14	805,626.28			5,058.30		800,567.98	2,281,960.52		52,109.25	1,673,542.11	4,808,179.86	
15	542,106.55				36.55	542,143.10	1,332,170.25			306,718.08	2,181,031.43	
16	800,651.57			1,651.23		799,000.34	2,484,687.17		200,894.40	3,552,879.63	7,037,461.54	
17	573,404.43				623.73	574,028.16	2,300,595.55			384,478.74	3,259,102.45	
18	78,840.61			943.89		77,896.72	160,348.00				238,244.72	
19	718,712.09			757.53		717,954.56	1,811,708.00			336,494.06	2,866,156.62	
20	132,584.93			42.65		132,542.28	279,504.00		32,604.00	249,286.63	693,936.91	
21	355,726.82			493.48		355,233.34	1,468,449.00			126,151.58	1,949,833.92	
22	447,750.96			29.60		447,721.36	1,619,344.09			474,534.56	2,541,600.01	
23	281,714.28			1,342.08		280,372.20	926,014.98			401,345.68	1,607,732.86	
24	140,928.83			3,222.63		137,706.20	527,590.25			121,680.32	786,976.77	
25	2,087,211.22			29,898.06		2,057,313.16	7,032,587.89			2,150,931.66	11,240,832.71	
26	\$11,604,039.83			\$58,958.45	\$950.00	\$11,546,031.38	\$37,394,023.22		\$818,847.15	\$15,067,184.63	\$64,826,086.38	

***Bank Stock Tax Due Municipality \$91,034.40
 Bank Stock Tax Due County 91,034.40
 Total Bank Stock Tax \$182,068.80

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Carteret Bor.	\$3,262.78	.....	\$3,637,490	.....	\$288,841.80	\$65,000.00	\$353,841.80
2 Cranbury Twp.	2,593.84	.....	306,300	\$46,000.00	53,000.00	26,000.00	125,000.00
3 Dunellen Bor.	5,009.14	.....	838,650	25,000.00	102,535.00	47,000.00	174,535.00
4 East Brunswick Twp.	844.58	.....	3,157,600	435,000.00	389,184.00	213,000.00	1,037,184.00
5 Edison Twp.	6,306.20	.....	78,805,228	700,000.00	1,889,445.00	129,275.00	2,718,720.00
6 Helmetta Bor. ....	.....	.....	87,900	10,000.00	12,762.00	1,000.00	23,762.00
7 Highland Park Bor.	3,857.62	.....	4,611,175	185,000.00	289,843.00	30,000.00	504,843.00
8 Jamesburg Bor.	1,163.80	.....	321,700	51,000.00	61,511.24	34,000.00	146,511.24
9 Madison Twp.	868.24	.....	3,568,800	285,000.00	353,140.01	120,000.00	758,140.01
10 Metuchen Bor.	5,513.72	.....	2,183,042	171,308.71	194,054.72	65,000.00	430,363.43
11 Middlesex Bor.	246.36	.....	1,291,795	240,000.00	281,662.27	48,000.00	569,662.27
12 Milltown Bor.	3,136.22	.....	930,175	21,000.00	243,346.00	11,000.00	275,346.00
13 Monroe Twp. ....	.....	.....	2,902,000	85,000.00	95,923.00	85,000.00	265,923.00
14 New Brunswick City	19,632.92	.....	19,168,225	700,000.00	1,808,929.29	150,000.00	2,658,929.29
15 North Brunswick Twp.	1,162.04	.....	1,608,475	275,599.50	279,619.69	20,000.00	575,219.19
16 Perth Amboy City	13,375.42	.....	12,103,876	892,000.00	605,000.00	150,000.00	1,647,000.00
17 Piscataway Twp.	123.18	.....	2,875,530	320,000.00	377,260.19	175,000.00	872,260.19
18 Plainsboro Twp. ....	.....	.....	1,842,350	34,350.00	51,150.00	4,200.00	89,700.00
19 Sayreville Bor.	2,505.94	.....	1,831,225	465,000.00	1,179,693.73	48,000.00	1,692,693.73
20 South Amboy City	3,436.14	.....	2,357,150	125,000.00	405,880.50	28,000.00	558,880.50
21 South Brunswick Twp.	260.02	.....	2,795,600	175,000.00	256,168.00	55,000.00	486,168.00
22 South Plainfield Bor.	972.44	.....	4,121,275	141,187.61	406,271.18	70,000.00	617,458.79
23 South River Bor.	7,738.32	.....	5,336,525	123,057.21	337,555.00	70,000.00	530,612.21
24 Spotswood Bor.	731.14	.....	826,000	97,000.00	50,000.00	24,000.00	171,000.00
25 Woodbridge Twp.	8,294.34	.....	9,012,444	210,912.28	3,203,879.57	300,000.00	3,714,791.85
26 Totals	\$91,034.40	.....	\$166,548,530	\$5,813,415.31	\$13,216,655.19	\$1,968,475.00	\$20,998,545.50

Total County Taxes Appropriated \$11,637,065.78
 Less: Bank Stock Taxes Due County 91,034.40
 Net County Taxes Apportioned (12 A III) \$11,546,031.38
 *Adjustments (Net Total 12 A II) +58,008.45

Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$11,604,039.83

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Atlantic Twp.	\$8,043,959	\$12,699,681	\$20,743,640		\$155,800	\$132,600	\$693,650	\$982,050
Asbury Park City	22,261,050	52,462,950	74,724,000	\$127,502		5,448,400	7,955,300	13,403,700
Atlantic Highlands Bor.	4,036,325	15,059,350	19,095,675	20,007			613,350	613,350
Allentown Bor.	637,300	3,872,600	4,509,900		700	47,100	39,200	87,000
Allenhurst Bor.	2,356,825	6,806,595	9,163,420	17,220		206,900		206,900
Avon-By-The-Sea Bor.	5,064,900	11,539,700	16,604,600	14,747		308,975	101,775	410,750
Belmar Bor.	8,899,275	29,554,515	38,453,790	11,416		1,529,116		1,529,116
Bradley Beach Bor.	5,421,043	17,937,000	23,358,043	18,077			521,470	521,470
Brielle Bor.	6,008,625	16,688,000	22,696,625	421		119,275	337,050	456,325
Deal Bor.	5,357,600	15,225,700	20,583,300			15,800	331,700	347,500
Eatontown Bor.	9,302,120	26,388,155	35,690,275	4,590	2,750	2,600,525	2,124,800	4,728,075
Englishtown Bor.	437,270	3,089,065	3,526,335	60		50,200	202,325	252,525
Freehold Twp.	10,664,900	22,310,250	32,975,150	5,936		1,607,550		1,607,550
Farmingdale Bor.	807,175	3,882,850	4,690,025	11,933		274,750		274,750
Fair Haven Bor.	6,882,400	23,477,850	30,360,250				673,750	673,750
Freehold Bor.	9,530,500	35,948,225	45,478,725	36,980		5,230,600		5,230,600
Holmdel Twp.	11,383,950	18,997,750	30,381,700		19,600	7,400	1,106,250	1,133,250
Howell Twp.	14,692,725	39,185,175	53,877,900	3,210	774,000	224,700	809,650	1,808,350
Highlands Bor.	2,583,875	10,899,800	13,483,675			81,225	263,575	344,800
Interlaken Bor.	1,979,212	7,071,590	9,050,802				50,503	50,503
Keyport Bor.	6,417,550	20,622,900	27,040,450	5,665			1,884,100	1,884,100
Keansburg Bor.	6,404,800	21,324,525	27,729,325	4,041		612,600	650,550	1,263,150
Little Silver Bor.	6,609,300	27,798,700	34,408,000	4,654		636,800	429,600	1,066,400
Loch Arbour Village	711,050	1,778,900	2,489,950			4,500	70,750	75,250
Long Branch City	19,528,700	81,979,400	101,508,100	160,663		720,100	3,479,000	4,199,100
Manalapan Twp.	7,345,590	12,315,920	19,661,510	596	198,930	135,995	582,505	917,430
Marlboro Twp.	14,393,810	18,909,970	33,303,780	2,255	113,800	277,900	621,300	1,013,000
Matawan Twp.	6,082,000	20,043,500	26,125,500	8,076		1,381,200		1,381,200
Middletown Twp.	37,147,350	151,855,050	189,002,400	3,555	60,000	2,481,300	2,809,805	5,351,105
Millstone Twp.	3,236,425	7,266,145	10,502,570		41,700	153,125		194,825

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1962—(Continued)

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Manasquan Bor.	\$9,978,100	\$25,091,900	\$35,070,000	\$8,873	.....	\$254,150	\$407,000	\$661,150
Matawan Bor.	6,212,630	18,913,891	25,126,521	13,323	.....	407,297	.....	407,297
Monmouth Beach Bor.	2,611,287	6,387,676	8,998,963	.....	.....	4,000	131,800	135,800
Neptune Twp.	33,336,580	79,915,015	113,251,595	31,547	.....	650,900	2,685,000	3,335,900
Neptune City Bor.	3,448,375	13,109,850	16,558,225	.....	.....	216,530	628,650	845,180
New Shrewsbury Bor.	7,905,650	23,625,850	31,531,500	.....	\$17,650	716,050	695,100	1,428,800
Ocean Twp.	15,433,555	55,948,955	71,382,510	.....	17,200	593,705	731,995	1,342,900
Oceanport Bor.	5,144,796	19,822,700	24,967,496	6,576	.....	.....	725,150	725,150
Raritan Twp.	10,393,380	48,348,410	58,741,790	983	.....	1,447,700	.....	1,447,700
Roosevelt Bor.	201,860	2,645,563	2,847,423	.....	.....	65,300	.....	65,300
Rumson Bor.	15,113,600	34,897,050	50,010,650	.....	.....	890,650	.....	890,650
Red Bank Bor.	17,688,600	48,011,950	65,700,550	52,283	.....	.....	9,917,200	9,917,200
Shrewsbury Twp.	90,000	595,000	685,000	.....	.....	11,260	5,000	16,260
Sea Bright Bor.	3,659,590	6,471,810	10,131,400	.....	.....	124,500	188,200	312,700
Sea Girt Bor.	9,376,033	17,595,770	26,971,803	11,310	.....	127,650	509,175	636,825
Shrewsbury Bor.	5,704,000	16,143,400	21,847,400	.....	25,000	595,700	960,500	1,581,200
Spring Lake Bor.	16,479,900	26,663,150	43,143,050	15,927	.....	.....	2,352,500	2,352,500
Spring Lake Heights Bor.	3,293,520	11,018,963	14,312,483	1,418	.....	.....	146,830	146,830
South Belmar Bor.	1,675,750	6,207,250	7,883,000	.....	.....	62,900	119,250	182,150
Upper Freehold Twp.	3,742,610	7,623,800	11,366,410	763	.....	834,400	269,555	1,150,355
Union Beach Bor.	3,656,275	14,272,950	17,929,225	730	.....	.....	293,850	293,850
Wall Twp.	16,714,025	51,045,450	67,759,475	1,079	82,550	265,250	1,219,635	1,567,435
West Long Branch Bor.	5,591,390	24,279,690	29,871,080	.....	3,580	572,975	837,415	1,413,970
Totals	\$441,679,110	\$1,295,627,854	\$1,737,306,964	\$606,416	\$2,347,660	\$31,954,903	\$48,562,413	\$82,864,976

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Atlantic Twp.	\$32,800	\$77,200	\$110,000	\$21,615,690	\$1.8491	101.22	\$250,023	.....	\$21,365,667
Asbury Park City	224,800	215,000	439,800	87,815,402	3.5124	108.62	5,930,040	.....	81,885,362
Atlantic Highlands Bor.	79,200	194,625	273,825	19,455,207	3.6046	87.09	.....	\$2,830,694	22,285,901
Allentown Bor.	24,400	51,000	75,400	4,521,500	2.6781	104.53	195,445	.....	4,326,055
Allenhurst Bor.	1,600	23,000	24,000	9,362,940	2.3620	98.65	.....	125,399	9,488,339
Avon-By-The-Sea Bor.	61,800	96,150	157,950	16,872,147	2.2137	95.95	.....	700,871	17,573,018
Belmar Bor.	193,600	152,500	346,100	39,648,222	2.1813	110.86	3,766,987	.....	35,881,235
Bradley Beach Bor.	141,200	101,500	242,700	23,654,890	3.2694	104.75	1,059,196	.....	22,595,694
Brielle Bor.	63,200	154,350	217,550	22,935,821	2.7235	83.34	.....	4,537,146	27,472,967
Deal Bor.	25,400	72,000	97,400	20,833,400	3.1337	90.92	.....	2,055,613	22,889,013
Eatontown Bor.	80,800	255,000	335,800	40,087,140	2.1572	97.11	.....	1,062,144	41,149,284
Englishtown Bor.	28,000	24,000	52,000	3,726,920	3.6140	91.88	.....	311,643	4,038,563
Freehold Twp.	96,800	154,000	250,800	34,337,836	2.2352	121.86	5,915,287	.....	28,422,549
Farmingdale Bor.	25,800	44,000	69,800	4,906,908	2.8811	86.07	.....	759,057	5,665,965
Fair Haven Bor.	85,400	320,500	405,900	30,628,100	3.5287	87.48	.....	4,345,111	34,973,211
Freehold Bor.	205,400	324,500	529,900	50,216,405	2.7939	110.84	4,447,757	.....	45,768,648
Holmdel Twp.	25,900	167,500	193,400	31,321,550	2.2003	104.62	1,341,651	.....	29,979,899
Howell Twp.	256,700	401,100	657,800	55,031,660	2.4258	178.75	23,736,418	.....	31,295,242
Highlands Bor.	116,300	79,000	195,300	13,633,175	3.4393	122.08	2,438,725	.....	11,194,450
Interlaken Bor.	8,800	77,500	86,300	9,015,005	2.4471	107.78	653,324	.....	8,361,681
Keypoint Bor.	184,000	209,000	393,000	28,537,215	2.6151	112.97	3,104,494	.....	25,432,721
Keansburg Bor.	175,100	237,300	412,400	28,584,116	2.9150	107.24	1,872,066	.....	26,712,050
Little Silver Bor.	51,200	331,000	382,200	35,006,854	2.8802	90.62	.....	3,561,543	38,658,397
Loch Arbour Village	5,200	11,000	16,200	2,549,000	4.1618	109.55	217,061	.....	2,331,939
Long Branch City	491,700	615,500	1,107,200	104,760,663	3.1402	117.25	14,934,028	.....	89,826,635
Manalapan Twp.	93,600	84,500	178,100	20,401,436	2.3394	134.20	5,010,609	.....	15,390,827
Marlboro Twp.	73,600	131,000	204,600	34,114,435	1.9490	157.82	12,201,393	.....	21,913,042
Matawan Twp.	338,050	121,000	459,050	27,055,726	3.0841	113.62	3,131,749	.....	23,923,977
Middletown Twp.	433,800	2,264,600	2,698,400	191,658,660	2.6981	94.44	.....	11,127,206	202,785,866
Millstone Twp.	56,030	53,000	109,030	10,588,365	2.9635	139.72	2,985,701	.....	7,602,664

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Manasquan Bor.	\$159,200	\$185,500	\$344,700	\$35,395,323	\$2.3092	100.71	\$247,242		\$35,148,081
Matawan Bor.	77,000	227,150	304,150	25,242,991	2.6860	103.29	800,352		24,442,659
Monmouth Beach Bor.	25,900	68,000	93,900	9,040,863	3.4446	81.53		\$2,038,646	11,079,509
Neptune Twp.	544,700	1,077,850	1,622,550	114,996,492	2.3524	110.09	10,379,768		104,616,724
Neptune City Bor.	103,200	202,700	305,900	17,097,505	3.0055	95.13		847,666	17,945,171
New Shrewsbury Bor.	58,800	398,500	457,300	32,503,000	3.6465	94.56		1,813,994	34,316,994
Ocean Twp.	184,800	862,100	1,046,900	71,678,510	2.7579	100.29	206,411		71,472,099
Oceanport Bor.	43,700	172,500	216,200	25,483,022	2.8530	90.64		2,578,285	28,061,307
Raritan Twp.	66,400	1,184,500	1,250,900	58,939,573	2.7482	96.47		2,149,461	61,089,034
Roosevelt Bor.	24,800	29,500	54,300	2,858,423	4.6144	105.22	141,262		2,717,161
Rumson Bor.	119,600	318,500	438,100	50,463,200	2.0637	92.53		4,037,388	54,500,588
Red Bank Bor.	244,000	317,000	561,000	75,109,033	2.7856	110.99	6,505,528		68,603,505
Shrewsbury Twp.				701,260	8.3118	97.85		15,051	716,311
Sea Bright Bor.	32,000	37,500	69,500	10,374,600	2.4345	95.02		530,986	10,905,586
Sea Girt Bor.	48,000	94,300	142,300	27,477,638	1.8054	91.86		2,390,055	29,867,693
Shrewsbury Bor.	23,700	259,000	282,700	23,145,900	2.7207	94.56		1,256,872	24,402,772
Spring Lake Bor.	88,800	121,000	209,800	45,301,677	1.5423	96.27		1,671,585	46,973,262
Spring Lake Heights Bor.	80,800	186,450	267,250	14,193,481	3.0834	88.21		1,912,982	16,106,463
South Belmar Bor.	64,400	46,700	111,100	7,954,050	2.8969	90.78		800,630	8,754,680
Upper Freehold Twp.	41,200	47,000	88,200	12,429,328	2.5695	86.93		1,708,949	14,138,277
Union Beach Bor.	132,800	323,800	456,600	17,767,205	3.8111	90.72		1,834,030	19,601,235
Wall Twp.	246,500	641,150	887,650	68,440,339	3.0419	94.44		3,989,227	72,429,566
West Long Branch Bor.	72,700	358,960	431,660	30,853,390	2.9335	102.92	847,489		30,005,901
Totals	\$6,163,180	\$14,201,985	\$20,365,165	\$1,800,413,191			\$112,319,986	\$60,992,234	\$1,749,085,439

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

MONMOUTH COUNTY

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$98,112.54			\$646.16	\$97,466.38	\$2,132.17	\$171,270.75	†\$87,846.96	\$41,000.00	\$399,716.26		
2	376,022.92			2,577.53	373,501.64		939,935.90		1,771,003.44	3,084,440.98		
3	102,338.31			604.99	101,733.32	2,224.54	163,828.00	†293,074.40	140,435.46	701,295.72		
4	19,865.53				19,865.53	434.38	*62,975.37		37,817.75	121,093.03		
5	43,571.07				43,571.07	952.72	45,000.00		131,635.90	221,159.69		
6	80,696.44			71.28	80,625.16		134,309.50		158,575.00	373,509.66		
7	164,768.97			266.05	164,502.92	3,596.95	399,546.00		297,237.37	864,883.24		
8	103,760.90			284.56	103,476.34		397,392.00		272,522.43	773,390.77		
9	126,157.66			320.16	125,837.50	2,751.15	302,715.00		193,370.83	624,674.48		
10	105,107.84			355.81	104,752.03	2,292.28	316,104.91		229,727.00	652,876.22		
11	188,960.20			5,033.99	183,926.21	4,033.02	191,343.50	†293,943.35	191,536.46	864,782.54		
12	18,545.34			25.30	18,520.04	405.01	*62,780.22	†38,060.01	14,929.19	134,694.47		
13	130,518.20			188.48	130,329.72	2,850.14	374,131.75	†172,223.09	88,000.00	707,534.70		
14	26,018.48			170.94	25,847.54	565.22	59,690.00	†36,116.32	19,158.40	141,377.48		
15	160,599.27			297.25	160,302.02	3,505.45	419,386.00	†293,853.78	203,749.58	1,080,796.83		
16	210,172.62			360.90	209,811.72		514,435.75	†325,139.55	353,624.89	1,403,011.91		
17	137,669.65			155.52	137,514.13	3,007.00	446,859.38		101,813.89	689,194.40		
18	143,709.79			1,461.65	142,248.14	3,110.67	696,495.00	†367,143.50	126,005.00	1,335,002.31		
19	51,405.64			391.40	51,014.24	1,116.42	70,082.00	†183,593.60	163,092.69	468,898.95		
20	38,397.38			98.28	38,299.10	837.48	97,989.00		83,483.71	220,609.29		
21	116,788.71			378.11	116,410.60		238,768.50		391,100.83	746,279.93		
22	122,663.48			372.82	122,290.66	2,673.79	402,544.00		305,728.42	833,236.87		
23	177,521.88			262.40	177,259.48	3,876.50	627,073.20		202,674.30	1,010,883.48		
24	10,708.42			51.92	10,656.50		*36,129.03		59,300.00	106,085.53		
25	412,489.76			1,129.88	411,359.88		1,827,284.42		1,051,126.90	3,289,771.20		
26	70,675.68			180.00	70,495.68	1,541.37	*239,253.28	†145,008.82	20,986.00	477,285.15		
27	100,626.12			2,610.53	98,015.59	2,141.49	229,285.50	†164,661.75	170,797.55	664,901.88		
28	109,860.46			629.24	109,231.22			†302,657.86	422,539.10	834,428.18		
29	931,205.92			2,478.50	928,727.42		3,227,301.00		1,015,133.73	5,171,162.15		
30	34,911.93			372.22	34,539.71	755.38	174,000.50		104,500.00	313,795.59		

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A, 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
31	\$161,402.28			\$145.74		\$161,256.54	\$3,526.22	\$373,608.00		\$278,961.13	\$817,351.89	
32	112,242.28			1,766.69		110,475.59			†\$395,419.29	172,133.76	678,028.64	
33	50,877.83			90.95	\$16.28	50,803.16	1,111.06	57,728.00	†63,444.93	138,334.62	311,421.77	
34	480,406.82			1,348.13		479,058.69	10,477.44	1,574,997.53		640,656.73	2,705,190.39	
35	82,405.39			480.59		81,924.80	1,792.50	291,242.40		138,914.29	513,873.99	
36	157,585.87			1,609.66		155,976.21	3,416.26	*375,726.82	†383,403.34	266,730.44	1,185,253.07	
37	328,204.54			1,414.29		326,790.25	7,145.02	*1,107,326.46		535,564.16	1,976,825.89	
38	128,859.35			58.00		128,801.35	2,816.59	259,110.25	†188,065.87	148,240.00	727,034.06	
39	280,524.83			601.66		279,923.17	6,121.21	1,114,549.00		219,198.40	1,619,791.78	
40	12,477.38			11.40		12,465.98	272.58	82,849.00		36,312.44	131,900.00	
41	250,270.25			399.03		249,871.22	5,463.86	410,810.48	†354,645.22	323,436.96	1,344,227.74	
42	315,031.77			4,137.36		310,894.41		936,012.70		845,394.02	2,092,301.13	
43	3,289.35					3,289.35		*7,842.68	†7,984.31	39,171.00	58,287.34	
44	50,079.16			158.47		49,920.69	1,092.02	46,869.00	†46,752.16	107,941.22	252,575.09	
45	137,154.39			122.70		137,031.69	2,996.65	133,058.80		223,000.00	496,087.14	
46	112,059.12			233.40		111,825.72	2,445.29	394,320.00		121,156.61	629,747.62	
47	215,704.28			118.00		215,586.28		134,000.00		349,112.16	698,698.44	
48	73,961.93			84.97		73,876.96	1,615.58	268,649.50		93,506.33	437,648.37	
49	40,202.06			25.74		40,176.32	878.45	123,572.00		65,800.00	230,426.77	
50	64,923.89			122.43		64,801.46	1,417.21	*205,814.13		47,350.00	319,382.80	
51	90,010.15			199.14		89,811.01	1,964.07	352,281.00		233,084.21	677,140.29	
52	332,601.29			781.01		331,820.28	7,257.99	1,389,289.60		353,548.40	2,081,916.27	
53	137,789.05			153.91		137,635.14	3,009.45	439,965.82	†164,209.39	160,295.07	905,114.87	
54	\$8,031,914.37			\$35,839.14	\$72.53	\$7,996,147.70	\$109,622.58	\$22,947,532.63	\$4,307,247.50	\$13,900,447.77	\$49,260,998.24	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$2,059,460.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.45920652
 Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes \$0.01004084

* Denotes joint schools.
 † Denotes regional schools.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1962—(Continued)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Atlantic Twp.			\$1,234,500		\$95,898.00	\$13,000.00	\$108,898.00
2 Asbury Park City	\$15,229.77		8,324,300	\$92,756.79	1,037,777.20	280,000.00	1,410,533.99
3 Atlantic Highlands Bor.	1,151.47		805,000	110,000.00	96,945.83	30,000.00	236,945.83
4 Allentown Bor.	1,782.26		184,250	25,000.00	10,500.00	7,500.00	43,000.00
5 Allenhurst Bor.	5,199.09		560,520	38,500.00	161,825.00	6,300.00	206,625.00
6 Avon-By-The-Sea Bor.			502,200	61,869.27	97,615.17	22,000.00	181,484.44
7 Belmar Bor.	2,762.62		5,342,650	167,658.00	295,842.00	45,000.00	508,500.00
8 Bradley Beach Bor.	3,477.58		3,343,020	76,000.00	203,000.00	42,000.00	321,000.00
9 Brielle Bor.	14.18		776,100	46,926.24	42,131.00	30,000.00	119,057.24
10 Deal Bor.			803,900	51,000.00	258,259.07	23,000.00	332,259.07
11 Eatontown Bor.	1,465.42		6,870,950	110,000.00	122,111.00	46,000.00	278,111.00
12 Englishtown Bor.	416.31		245,800	16,000.00	12,500.00	6,000.00	34,500.00
13 Freehold Twp.			1,584,900	75,000.00	76,827.00	70,000.00	221,827.00
14 Farmingdale Bor.	1,337.37		637,250	9,864.63	11,657.98	6,500.00	28,022.61
15 Fair Haven Bor.	676.36		1,959,000	77,000.00	51,970.75	52,000.00	180,970.75
16 Freehold Bor.	12,570.28		14,990,000	91,000.00	91,000.00	65,000.00	247,000.00
17 Holmdel Twp.	159.97		330,100	95,000.00	70,840.00	20,000.00	185,840.00
18 Howell Twp.			4,615,350	138,864.46	198,614.00	200,000.00	537,478.46
19 Highlands Bor.			1,532,500	52,000.00	74,300.00	60,000.00	186,300.00
20 Interlaken Bor.			130,400	5,000.00	20,166.44	11,000.00	36,166.44
21 Keyport Bor.	4,736.05		4,498,000	150,000.00	83,119.47	62,000.00	295,119.47
22 Keansburg Bor.	2,285.41		1,955,850	114,765.57	188,962.00	80,000.00	383,727.57
23 Little Silver Bor.	887.14		1,454,700	40,000.00	74,708.00	39,500.00	154,208.00
24 Loch Arbour Village			13,019		6,857.00	8,000.00	14,857.00
25 Long Branch City	10,581.60		21,629,100	338,000.00	915,621.12	225,000.00	1,478,621.12
26 Manalapan Twp.			757,000	80,000.00	124,899.00	58,000.00	262,899.00
27 Marlboro Twp.			9,460,200	85,000.00	71,400.00	62,000.00	218,400.00
28 Matawan Twp.			1,349,700	151,900.00	79,256.00	45,000.00	276,156.00
29 Middletown Twp.	1,778.98		8,838,851	300,000.00	600,000.00	200,000.00	1,100,000.00
30 Millstone Twp.			187,900	22,134.63	41,167.00	58,000.00	121,301.63

Total County Taxes Appropriated \$8,099,559.23
 Less: Bank Stock Taxes Due County 103,411.47
 Net County Taxes Apportioned (12 A III) \$7,996,147.76
 *Adjustments (Net Total 12 A IIb) ± 35,766.61

Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$8,031,914.37
 * Net Overpayments are added to the Net Taxes Apportioned and Net
 Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
31 Manasquan Bor.	\$2,776.30		\$6,363,000	\$45,000.00	\$191,703.50	\$20,000.00	\$256,703.50
32 Matawan Bor.	4,531.67		1,957,166	50,000.00	54,027.00	30,000.00	134,027.00
33 Monmouth Beach Bor.			832,230	25,000.00	41,939.00	17,000.00	83,939.00
34 Neptune Twp.	4,131.76		26,100,045	230,000.00	410,076.83	210,000.00	850,076.83
35 Neptune City Bor.			1,320,175	70,000.00	61,963.05	40,000.00	171,963.05
36 New Shrewsbury Bor.	239.54		17,726,400	80,000.00	80,301.00	62,000.00	222,301.00
37 Ocean Twp.	565.51		3,845,855	276,593.34	184,217.21	111,000.00	571,810.55
38 Oceanport Bor.			3,363,000	85,000.00	56,685.00	20,000.00	161,685.00
39 Raritan Twp.	447.07		1,762,200	225,000.00	142,945.00	70,000.00	437,945.00
40 Roosevelt Bor.			348,155	5,000.00	8,228.00	9,000.00	22,228.00
41 Rumson Bor.	160.34		4,749,550	53,150.00	124,037.86	54,000.00	231,187.86
42 Red Bank Bor.	19,673.95		13,477,180	125,000.00	201,478.42	91,000.00	417,478.42
43 Shrewsbury Twp.			106,624	7,000.00	16,694.00		23,694.00
44 Sea Bright Bor.	800.92		487,800	45,000.00	95,612.00	29,500.00	170,112.00
45 Sea Girt Bor.			1,075,550	53,000.00	62,300.00	22,000.00	137,300.00
46 Shrewsbury Bor.			399,680	100,000.00	33,369.00	20,000.00	153,369.00
47 Spring Lake Bor.	2,787.83		4,902,882	195,436.00	123,602.00	15,000.00	334,038.00
48 Spring Lake Heights Bor.			1,440,000	35,657.00	43,979.00	13,000.00	92,636.00
49 South Belmar Bor.			325,050	38,778.50	24,736.50	10,000.00	73,515.00
50 Upper Freehold Twp.			359,000	45,000.00	45,000.00	33,650.00	123,650.00
51 Union Beach Bor.			1,373,800	76,787.72	55,811.00	60,000.00	192,598.72
52 Wall Twp.	451.60		6,907,300	161,459.12	184,318.00	162,000.00	507,777.12
53 West Long Branch Bor.	333.12		6,149,230	32,500.00	78,100.00	40,000.00	150,600.00
54 Totals	\$103,411.47		\$210,297,882	\$4,681,601.27	\$7,536,893.40	\$3,011,950.00	\$15,230,444.67

***Bank Stock Tax Due Municipality \$103,411.48
 Bank Stock Tax Due County 103,411.47
 Total Bank Stock Tax \$206,822.95

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 51:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Boonton Town	\$3,690,200	\$13,677,800	\$17,368,000	\$35,123		\$2,496,800	\$1,963,050	\$4,459,850
Boonton Twp.	2,167,700	6,243,050	8,410,750			6,000	451,250	457,250
Butler Bor.	809,100	3,431,600	4,240,700	9,839		235,300	300,600	535,900
Chatham Bor.	2,102,425	9,107,000	11,209,425	70,522		179,180	278,825	458,005
Chatham Twp.	1,523,800	6,368,600	7,892,400		\$6,550	4,600	47,750	58,900
Chester Bor.	206,390	897,235	1,103,625		3,425	41,275	83,250	127,950
Chester Twp.	1,460,900	2,537,750	3,998,650		27,750	3,500	238,100	269,350
Denville Twp.	1,494,645	7,269,565	8,764,210	103,282	8,185	217,270	*717,525	942,980
Dover Town	3,281,655	8,765,245	12,046,900	46,553		433,080	1,405,690	1,838,770
East Hanover Twp.	4,405,975	14,059,250	18,465,225	2,187	5,000	472,050	408,770	885,820
Florham Park Bor.	2,956,590	7,422,720	10,379,310			95,680	423,920	519,600
Hanover Twp.	3,825,510	14,527,890	18,353,400	10,135	1,300	80,700	2,546,550	2,628,550
Harding Twp.	1,419,161	4,160,794	5,579,955		39,300	11,900	69,100	120,300
Jefferson Twp.	2,711,506	6,982,700	9,694,206	1,263	800	20,350	*294,250	315,430
Kinnelon Bor.	4,354,450	11,791,200	16,145,650	150	4,600	18,650	*216,350	239,600
Lincoln Park Bor.	1,242,930	4,656,685	5,899,615	2,830		23,650	116,035	139,685
Madison Bor.	5,383,000	17,462,300	22,845,300	50,917		164,300	501,250	665,550
Mendham Bor.	768,125	2,874,925	3,643,050		9,900	40,850	109,425	160,175
Mendham Twp.	3,188,900	7,598,400	10,787,300		16,000	2,300	195,600	213,900
Mine Hill Twp.	1,715,100	4,969,800	6,684,900		600	24,100	676,300	701,000
Montville Twp.	6,187,186	16,190,905	22,378,091	13,075	153,175	244,275	542,941	940,391
Morris Twp.	5,418,725	18,054,775	23,473,500	11,345	11,500	360,775	811,225	1,183,500
Morris Plains Bor.	3,255,805	16,592,000	19,847,805	12,173		171,700	886,655	1,058,355
Morristown Town	7,086,167	21,061,031	28,147,198	143,361		1,242,845	2,303,805	3,546,650
Mountain Lakes Bor.	4,368,990	11,611,500	15,980,490	10,051		27,710	297,420	325,130

* Includes Tangible Personal Property NOT used in Business (other than Household Personal Property and Personal effects).
 Denville Township 200
 Jefferson Township 25,600
 Kinnelon Borough 4,000
 Wharton Borough 1,300

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1962—(Continued)

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Mt. Arlington Bor.	\$653,433	\$1,126,480	\$1,779,913	\$511	\$150	\$1,760	\$110,705	\$112,615
Mt. Olive Twp.	1,022,600	2,182,850	3,205,450	980	19,000	113,539	23,405	155,944
Netcong Bor.	852,700	3,922,100	4,774,800	14,059	.....	210,050	301,300	511,350
Parsippany-Troy Hills Twp....	8,119,164	21,307,722	29,426,886	96	3,600	357,920	670,600	1,032,120
Passaic Twp.	3,013,700	9,905,010	12,918,710	7,296	3,300	182,550	530,450	716,300
Pequanock Twp.	2,001,400	8,243,700	10,245,100	2,616	3,950	162,442	133,108	299,500
Randolph Twp.	4,553,170	16,834,150	21,387,320	4,141	37,900	466,300	730,000	1,234,200
Riverdale Bor.	710,480	2,092,570	2,803,050	3,236	.....	259,180	639,000	898,180
Rockaway Bor.	1,282,500	3,667,400	4,949,900	1,903	.....	408,100	378,925	787,025
Rockaway Twp.	6,900,625	24,919,577	31,820,202	1,431	.....	537,800	1,078,625	1,616,425
Roxbury Twp.	2,221,020	9,177,469	11,398,489	191,818	700	336,800	1,591,453	1,923,953
Victory Gardens Bor.	274,657	1,402,112	1,676,769	.....	.....	6,000	14,000	20,000
Washington Twp.	1,226,750	4,629,200	5,855,950	2,209	51,900	42,950	409,750	504,600
Wharton Bor.	1,667,625	7,124,385	8,792,010	4,256	107,600	145,900	*370,625	624,125
Totals	\$109,524,759	\$354,849,445	\$464,374,204	\$757,358	\$516,185	\$9,850,131	\$22,867,612	\$33,233,928

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Boonton Town	\$151,600	\$244,000	\$395,600	\$21,467,373	\$5.92	39.99	.....	\$26,062,857	\$47,530,230
Boonton Twp.	31,200	93,800	125,000	8,743,000	4.41	44.29	.....	10,579,428	19,322,428
Butler Bor.	116,700	206,100	322,800	4,463,639	19.72	14.77	.....	24,470,877	28,934,516
Chatham Bor.	72,000	473,100	545,100	11,192,852	16.70	17.68	.....	52,192,300	63,385,152
Chatham Twp.	40,950	336,800	377,750	7,573,550	20.96	15.74	.....	42,249,912	49,823,462
Chester Bor.	13,600	34,625	48,225	1,183,350	11.29	25.34	.....	3,251,643	4,434,993
Chester Twp.	34,700	88,000	122,700	4,145,300	12.53	22.18	.....	14,029,528	18,174,828
Denville Twp.	152,356	583,190	735,546	9,074,926	19.59	13.06	.....	58,343,064	67,417,990
Dover Town	288,140	422,055	710,195	13,222,023	14.41	21.12	.....	44,993,346	58,215,374
East Hanover Twp.	28,800	247,750	276,550	19,076,682	3.64	45.30	.....	22,296,861	41,373,543
Florham Park Bor.	36,800	407,760	444,560	10,454,350	13.48	18.62	.....	45,363,493	55,817,843
Hanover Twp.	86,400	530,900	617,300	20,374,785	11.57	21.23	.....	68,096,906	88,471,691
Harding Twp.	17,000	122,000	139,000	5,561,255	10.57	15.75	.....	29,848,330	35,409,585
Jefferson Twp.	124,500	353,650	478,150	9,532,749	16.47	17.91	.....	44,433,130	53,965,879
Kinnelon Bor.	24,600	250,500	275,100	16,110,300	7.87	37.23	.....	27,221,661	43,331,961
Lincoln Park Bor.	81,430	309,320	390,750	5,651,380	14.79	21.99	.....	20,929,011	26,580,391
Madison Bor.	152,300	616,500	768,800	22,792,967	12.21	23.98	.....	72,422,840	95,215,807
Mendham Bor.	22,400	100,700	123,100	3,680,125	12.33	21.23	.....	13,516,865	17,196,990
Mendham Twp.	17,900	114,900	132,800	10,868,400	5.42	44.38	.....	13,519,369	24,387,769
Mine Hill Twp.	56,800	186,000	242,800	7,143,100	5.94	41.97	.....	9,242,905	16,386,005
Montville Twp.	106,775	354,875	461,650	22,869,907	5.37	47.61	.....	24,624,830	47,494,737
Morris Twp.	118,225	530,675	648,900	24,019,445	10.93	22.08	.....	82,837,641	106,857,086
Morris Plains Bor.	51,200	242,000	293,200	20,625,133	4.71	47.30	.....	22,113,727	42,738,860
Morristown Town	178,200	323,800	502,000	31,335,209	9.98	28.82	.....	69,518,305	100,853,514
Mountain Lakes Bor.	19,200	208,000	227,200	16,088,471	7.29	50.96	.....	15,378,399	31,466,870

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Mt. Arlington Bor.	\$19,900	\$55,760	\$75,660	\$1,817,379	\$15.46	18.36	.....	\$7,914,602	\$9,731,981
Mt. Olive Twp.	102,600	168,500	271,100	3,091,274	24.23	13.89	.....	19,871,943	22,963,217
Netcong Bor.	59,200	97,950	157,150	5,143,059	5.64	42.00	.....	6,593,771	11,736,830
Parsippany-Troy Hills Twp. ..	184,610	1,098,650	1,283,260	29,175,842	11.67	24.16	.....	92,373,138	121,548,980
Passaic Twp.	61,600	304,825	366,425	13,275,881	8.63	33.68	.....	25,438,504	38,714,355
Pequannock Twp.	103,350	638,350	741,700	9,805,516	17.51	16.07	.....	53,507,855	63,313,371
Randolph Twp.	59,200	395,350	454,550	22,171,111	7.40	43.77	.....	27,475,645	49,646,756
Riverdale Bor.	28,900	154,860	183,760	3,520,706	12.64	16.53	.....	14,154,300	17,675,006
Rockaway Bor.	91,500	256,500	348,000	5,390,828	16.02	17.91	.....	22,687,732	28,078,560
Rockaway Twp.	99,900	487,800	587,700	32,850,358	5.44	44.54	.....	39,621,652	72,472,010
Roxbury Twp.	153,700	551,300	705,000	12,814,260	13.83	18.41	.....	50,516,171	63,330,431
Victory Gardens Bor.	4,000	48,000	52,000	1,644,769	6.65	72.86	.....	624,588	2,269,357
Washington Twp.	80,550	124,800	205,350	6,157,409	10.64	25.96	.....	16,701,638	23,859,047
Wharton Bor.	105,900	218,500	324,400	9,095,991	6.45	44.94	.....	10,771,875	19,867,866
Totals	\$3,178,686	\$11,982,145	\$15,160,831	\$483,204,659	.....	.....	.....	\$1,245,790,642	\$1,728,995,301

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$176,642.20			\$6,735.42	\$169,906.78	\$8,775.65	\$681,830.15			\$409,957.00	\$1,270,469.58	
2	71,810.22			60.77	71,749.45	3,697.40	249,135.12			60,414.68	384,996.65	
3	107,532.75			133.35	107,399.40	5,534.64	579,786.34			187,264.40	879,984.78	
4	235,565.72			305.59	235,260.13		1,189,383.00			444,278.81	1,868,921.94	
5	185,164.81			574.10	184,590.71	9,513.75	1,151,639.00			241,470.34	1,587,213.80	
6	16,482.29			33.76	16,448.53	847.68	59,690.51	\$25,558.57		30,987.57	133,532.86	
7	67,545.26			1,913.77	65,631.49	3,387.74	237,626.49	101,825.12		110,576.97	519,047.81	
8	250,553.43			469.48	250,083.95	12,888.17	706,947.56	420,264.07		387,456.35	1,777,640.10	
9	216,352.66			2,291.47	214,061.19		1,051,792.60			638,470.51	1,904,324.30	
10	153,761.38			359.13	153,402.25	7,905.83	277,000.00	254,427.21			692,735.29	
11	207,442.43			349.49	207,092.94	10,672.46	581,998.45	298,977.12		310,342.39	1,409,083.36	
12	328,797.78			306.80	328,490.98	16,927.92	918,006.00	485,428.01		607,134.29	2,355,987.20	
13	131,596.82			103.57	131,493.25	6,776.10	348,790.65			100,629.73	587,689.73	
14	200,559.76			1,045.89	199,513.87	10,284.02	1,032,368.32			327,720.42	1,569,886.63	
15	161,039.68			891.86	160,147.82	8,255.04	869,516.99			228,574.40	1,266,494.25	
16	98,783.84			559.90	98,223.94	5,063.28	552,691.54			179,492.52	835,471.28	
17	353,861.73			262.34	353,599.39		1,711,898.50			716,474.40	2,781,972.29	
18	63,911.20			138.77	63,772.43	3,286.58	208,255.50	101,879.69		76,515.92	453,710.12	
19	90,635.14			913.90	89,721.24	4,626.06	241,195.50	105,656.67		147,468.10	588,667.57	
20	60,897.24				60,897.24	3,138.01	248,967.87			110,710.98	423,714.10	
21	176,510.29			822.00	175,688.29	9,055.59	834,030.27			208,294.65	1,227,068.80	
22	397,125.59			330.10	396,795.49	20,447.69	1,583,841.86			622,869.77	2,623,954.81	
23	158,835.47			802.34	158,033.13	8,145.81	587,836.15			215,794.51	969,809.60	
24	374,813.81			756.22	374,057.59	19,278.15	1,666,196.66			1,066,931.22	3,126,463.62	
25	116,944.04			253.60	116,690.44	6,013.77	817,389.00			231,553.19	1,171,646.40	

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
26	\$36,168.11			\$73.10		\$36,095.01	\$1,860.18	\$172,112.25			\$70,792.01	\$280,859.45
27	85,340.91			173.34		85,167.57	4,389.17	232,654.96	\$203,275.30		223,479.50	748,966.50
28	43,618.96			31.42		43,587.54	2,246.15	179,245.50			64,522.14	289,601.33
29	451,726.81			1,281.27		450,445.54	23,215.13	2,434,239.50			495,934.31	3,403,834.48
30	143,878.83			375.07		143,503.76	7,395.92	437,488.00	294,924.70		261,136.61	1,144,448.99
31	235,298.95			583.19		234,715.76	12,096.56	1,133,665.50			335,702.33	1,716,180.15
32	184,508.09			1,049.48		183,458.61	9,456.71	1,143,541.17			303,555.36	1,640,011.85
33	65,687.71			218.12		65,469.59	3,374.27	307,385.07			68,445.88	444,674.81
34	104,351.66			194.55		104,157.11		392,104.50	175,035.26		192,178.03	863,474.90
35	269,336.28			553.95		268,782.33	13,851.91	699,844.00	451,684.64		352,467.09	1,786,629.97
36	235,362.35			800.91		234,561.44	12,089.32	1,137,361.00			387,514.81	1,771,526.57
37	8,433.87			11.70		8,422.17	434.02	81,399.15			19,039.29	109,294.63
38	84,953.77			146.68		84,807.09	4,370.52	255,590.98	160,491.15		149,798.80	655,058.54
39	73,837.29			205.60		73,631.69		181,871.00	123,734.85		206,757.88	585,995.42
40	\$6,425,669.13			\$26,112.00		\$6,399,557.13	\$279,301.20	\$27,176,316.61	\$3,203,162.36		\$10,792,707.16	\$47,851,044.46

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,845,148.74
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.371641792

Total County Taxes Appropriated \$6,464,605.37
 Less: Bank Stock Taxes Due County 65,048.24
 Net County Taxes Apportioned (12 A III) \$6,399,557.13
 Adjustments (Net Total 12 A IIb) + 26,112.00
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$6,425,669.13

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1962—(Continued)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Boonton Town	\$3,835.29	.....	\$2,777,550	\$55,000.00	\$110,483.67	\$65,000.00	\$230,483.67
2 Boonton Twp. ....	.....	.....	698,250	22,700.00	20,275.00	13,000.00	55,975.00
3 Butler Bor.	1,331.81	.....	702,700	65,900.00	200,190.68	47,000.00	313,090.68
4 Chatham Bor.	4,902.40	.....	1,735,900	273,000.00	124,572.00	34,000.00	431,572.00
5 Chatham Twp. ....	.....	.....	278,550	131,000.00	161,441.00	40,000.00	332,441.00
6 Chester Bor.	346.42	.....	198,850	19,153.19	13,723.00	6,000.00	38,876.19
7 Chester Twp. ....	.....	.....	97,475	30,162.80	63,110.00	23,000.00	116,272.80
8 Denville Twp.	2,446.05	.....	2,204,440	122,810.32	134,284.92	70,000.00	327,095.24
9 Dover Town	12,208.52	.....	2,990,905	51,356.50	199,667.00	62,000.00	313,023.50
10 East Hanover Twp.	235.33	.....	2,016,100	125,000.00	407,065.00	16,513.15	548,578.15
11 Florham Park Bor.	1,104.39	.....	2,416,210	100,000.00	136,680.00	35,500.00	272,180.00
12 Hanover Twp.	2,507.66	.....	952,800	216,151.29	183,412.92	34,000.00	433,564.21
13 Harding Twp. ....	.....	.....	372,570	56,389.08	61,560.00	16,000.00	133,949.08
14 Jefferson Twp. ....	.....	.....	450,440	106,864.60	198,774.60	93,000.00	398,639.20
15 Kinnelon Bor.	64.59	.....	597,425	105,000.00	46,140.00	50,000.00	201,140.00
16 Lincoln Park Bor.	207.48	.....	533,975	55,000.00	59,285.01	51,714.96	166,000.00
17 Madison Bor.	5,396.33	.....	4,622,750	212,000.00	469,948.86	59,000.00	731,948.86
18 Mendham Bor. ....	.....	.....	1,328,875	45,000.00	19,914.91	19,000.00	83,914.91
19 Mendham Twp. ....	.....	.....	918,500	50,605.22	25,610.00	23,000.00	99,215.22
20 Mine Hill Twp. ....	.....	.....	316,700	50,000.00	38,266.00	17,000.00	105,266.00
21 Montville Twp. ....	.....	.....	966,655	122,455.98	96,858.36	60,000.00	279,314.34
22 Morris Twp. ....	.....	.....	3,574,300	232,551.48	223,999.00	75,000.00	531,550.48
23 Morris Plains Bor.	1,262.41	.....	1,054,250	100,000.00	81,586.90	11,000.00	192,586.90
24 Morristown Town	19,505.09	.....	9,731,570	206,272.32	425,035.79	95,000.00	726,308.11
25 Mountain Lakes Bor. ....	.....	.....	3,287,765	150,276.00	69,210.43	20,000.00	239,486.43

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
26 Mt. Arlington Bor.			\$156,940	\$43,000.00	\$20,826.00	\$18,000.00	\$81,826.00
27 Mt. Olive Twp.			571,200	55,000.00	59,619.00	50,000.00	164,619.00
28 Netcong Bor.	\$3,218.45		1,408,250	10,000.00	27,591.00	18,000.00	55,591.00
29 Parsippany-Troy Hills Twp.	685.66		17,499,050	200,000.00	251,210.20	90,000.00	541,210.20
30 Passaic Twp.			1,137,725	83,394.36	142,413.55	50,000.00	275,807.91
31 Pequannock Twp.	620.16		1,064,450	145,000.00	172,740.00	32,000.00	349,740.00
32 Randolph Twp.	630.42		784,200	100,000.00	76,339.00	100,100.00	276,439.00
33 Riverdale Bor.			123,990	32,611.46	56,604.05	2,500.00	91,715.51
34 Rockaway Bor.	3,052.70		1,448,900	50,000.00	67,377.89	35,000.00	152,377.89
35 Rockaway Twp.			40,648,395	138,000.00	110,215.00	138,000.00	386,215.00
36 Roxbury Twp.	1,329.86		986,790	100,646.97	118,651.22	78,000.00	297,298.19
37 Victory Gardens Bor.			49,000	9,000.00	5,762.00	5,500.00	20,262.00
38 Washington Twp.			887,650	10,000.00	50,124.31	50,000.00	110,124.31
39 Wharton Bor.	157.22		1,251,710	36,000.00	30,557.05	14,000.00	86,557.05
40 Totals	\$65,048.24		\$112,903,785	\$3,717,301.67	\$4,767,125.35	\$1,707,828.11	\$10,192,255.13

***Bank Stock Due Municipality \$65,048.24
 Bank Stock Tax Due County 65,048.24
 Total Bank Stock Tax \$130,096.48

MORRIS COUNTY

Abstracts of Ratables and Exemptions in the County of Ocean, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Barnegat Light Bor.	\$1,802,985	\$2,103,435	\$3,906,420			\$6,450	\$46,835	\$53,285
Bay Head Bor.	1,120,425	1,672,150	2,792,575	\$101,823		13,550	23,850	37,400
Beach Haven Bor.	3,125,700	8,084,262	11,209,962			33,200	270,713	303,913
Beachwood Bor.	1,906,391	6,007,785	7,914,176			22,575	121,875	144,450
Berkeley Twp.	10,053,710	11,577,675	21,631,385	24	\$8,000	691,720	352,430	1,052,150
Brick Twp.	20,802,875	47,943,925	68,746,800			301,425	1,100,175	1,401,600
Dover Twp.	17,463,600	31,974,975	49,438,575	1,325		281,575	2,677,875	2,959,450
Eagleswood Twp.	127,085	213,635	340,720		1,450	3,250	43,980	48,680
Harvey Cedars Bor.	1,924,285	2,640,845	4,565,130			5,300	63,350	68,650
Island Beach Bor.								
Island Heights Bor.	612,060	2,198,860	2,810,920			9,900	24,240	34,140
Jackson Twp.	3,466,370	10,118,952	13,585,322	858	137,860	48,030	411,260	597,150
Lacey Twp.	1,296,990	1,944,526	3,241,516	48	800	25,350	90,100	116,250
Lakehurst Bor.	237,620	892,725	1,130,345	3,042	250	17,300	48,455	66,005
Lakewood Twp.	12,849,650	60,836,500	73,686,150	7,622	107,878	965,600	3,133,600	4,207,078
Lavallette Bor.	4,464,926	7,040,540	11,505,466			32,550	185,775	218,325
Little Egg Harbor Twp.	2,831,325	2,793,650	5,624,975		1,300	10,850	427,075	439,225
Long Beach Twp.	13,151,433	20,516,690	33,668,123			84,075	315,470	399,545
Manchester Twp.	486,935	560,025	1,046,960	1,310	2,725	9,310	51,525	63,560
Manifoloking Bor.	2,562,625	4,494,250	7,056,875			1,500	49,500	51,000
Ocean Twp.	2,778,750	4,103,880	6,882,630	12		9,100	99,290	108,390
Ocean Gate Bor.	592,290	1,038,925	1,631,215			2,700	17,430	20,130
Pine Beach Bor.	1,281,878	2,468,803	3,750,681			1,200	36,800	38,000
Plumsted Twp.	210,160	955,380	1,165,540	4,238	19,300	28,080	135,055	182,435
Point Pleasant Bor.	2,495,875	10,123,725	12,619,600			39,375	454,075	493,450
Point Pleasant Beach Bor.	3,150,708	5,882,630	9,033,338	11,738		102,650	127,075	229,725
Seaside Heights Bor.	1,141,110	2,619,175	3,760,285			37,350	104,350	141,700
Seaside Park Bor.	1,835,608	3,748,721	5,584,327			15,775	99,450	115,225
Ship Bottom Bor.	3,201,850	5,412,150	8,614,000			313,000	437,700	750,700
South Toms River Bor.	1,186,300	3,534,360	4,720,660	6,059	500	171,715	144,405	316,620
Stafford Twp.	3,248,275	5,109,325	8,357,600			93,700	1,076,500	1,170,200
Surf City Bor.	3,188,000	6,008,900	9,196,900			27,100	93,975	121,075
Tuckerton Bor.	1,397,680	3,789,875	5,187,555			107,890	125,830	233,720
Union Twp.	1,854,080	2,047,050	3,901,130	5,956	400	7,900	162,410	170,710
Totals	\$127,849,552	\$280,458,304	\$408,307,856	\$144,055	\$280,463	\$3,521,045	\$12,552,428	\$16,353,936

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated for the support of the County Budget	\$1,336,526.89	Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$0.46261761
		Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes	\$0.01860085

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Barnegat Light Bor.	\$5,600	\$26,500	\$32,100	\$3,927,605	\$4.30	53.78		\$3,357,284	\$7,284,889
Bay Head Bor.	29,300	46,250	75,550	2,856,248	8.44	15.48		15,247,315	18,103,563
Beach Haven Bor.	43,200	62,000	105,200	11,408,675	3.82	52.66		10,077,471	21,486,146
Beachwood Bor.	111,200	163,800	275,000	7,783,626	3.73	50.63		7,717,220	15,500,846
Berkeley Twp.	147,250	244,040	391,290	22,292,269	4.93	71.83		8,483,309	30,775,578
Brick Twp.	617,200	1,265,400	1,882,600	68,205,800	4.10	49.63		69,771,838	138,037,638
Dover Twp.	428,025	1,065,750	1,493,775	50,905,575	7.81	23.51		160,848,856	211,754,431
Eagleswood Twp.	27,550	29,325	56,875	332,525	22.25	10.47		2,927,212	3,259,737
Harvey Cedars Bor.	7,200	19,500	26,700	4,607,080	3.86	50.97		4,391,374	8,998,454
Island Beach Bor.									
Island Heights Bor.	53,600	64,600	118,200	2,726,860	8.98	48.92		2,935,033	5,661,893
Jacey Twp.	222,300	179,430	401,730	13,781,600	5.08	49.36		13,937,616	27,719,216
Lacey Twp.	95,295	148,925	244,220	3,113,594	18.05	11.14		25,856,473	28,970,067
Lakehurst Bor.	23,770	96,960	120,730	1,078,662	14.11	17.59		5,295,721	6,374,383
Lakewood Twp.	324,000	498,500	822,500	77,078,350	3.08	100.85	\$621,053		76,457,297
Lavallette Bor.	35,900	78,400	114,300	11,609,491	3.17	47.36		12,788,170	24,397,661
Little Egg Harbor Twp.	46,300	46,500	92,800	5,971,400	2.69	68.77		2,546,616	8,518,016
Long Beach Twp.	72,600	134,500	207,100	33,860,568	3.39	54.42		28,199,064	62,059,632
Manchester Twp.	29,240	72,940	102,180	1,009,650	28.62	10.94		8,523,058	9,532,708
Mantoloking Bor.	1,600	11,500	13,100	7,094,775	2.12	41.90		9,785,309	16,880,084
Ocean Twp.	49,600	69,425	119,025	6,872,007	3.06	59.50		4,684,815	11,556,822
Ocean Gate Bor.	50,600	47,900	98,500	1,552,845	11.82	23.62		5,274,860	6,827,705
Pine Beach Bor.	54,400	76,000	130,400	3,658,281	3.56	49.08		3,891,293	7,549,574
Plumsted Twp.	41,800	97,300	139,100	1,213,113	14.50	12.30		8,310,395	9,523,508
Point Pleasant Bor.	364,950	619,975	984,925	12,128,125	11.51	18.50		55,594,454	67,722,579
Point Pleasant Beach Bor.	162,400	180,280	342,680	8,932,121	11.57	19.13		38,187,457	47,119,578
Seaside Heights Bor.	59,435	46,000	105,435	3,796,550	8.52	18.62		16,434,586	20,231,136
Seaside Park Bor.	80,800	76,000	156,800	5,542,752	7.88	25.88		15,993,443	21,536,195
Ship Bottom Bor.	51,750	38,100	89,850	9,274,850	3.21	59.81		5,788,274	15,063,124
South Toms River Bor.	47,500	116,500	164,000	4,879,339	3.82	42.79		6,311,497	11,190,836
Stafford Twp.	62,284	93,750	156,034	9,371,766	3.83	71.02		3,410,353	12,782,119
Surf City Bor.	25,000	45,150	70,150	9,247,825	3.10	58.13		6,624,363	15,872,188
Tuckerton Bor.	59,400	82,800	142,200	5,279,075	4.48	49.70		5,329,983	10,609,058
Union Twp.	74,970	49,330	124,300	3,953,496	5.78	61.88		2,403,784	6,357,280
Totals	\$3,506,019	\$5,893,330	\$9,399,349	\$415,406,498			\$621,053	\$570,928,496	\$985,713,941

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Total County Taxes Apportioned \$4,527,448.00
 Less: Bank Stock Taxes Due County 43,855.91

Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$4,560,086.35

Net County Taxes Apportioned (12 A III) \$4,483,592.09
 *Adjustments (Net Total 12 A IIb) ± 76,494.26

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

OCEAN COUNTY

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1962—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment								
1	\$33,701.18			\$87.46		\$33,613.72	\$1,351.80	†\$15,119.57	\$34,675.00		\$84,060.00	\$168,820.09
2	83,750.27			728.33		83,021.94	3,340.33	67,824.00			86,846.47	241,032.74
3	99,398.70			649.76		98,748.94		65,232.00	†101,907.98		169,782.72	435,671.64
4	71,709.65			2,933.58		68,776.07	2,774.20	*159,881.01			58,817.00	290,248.28
5	142,373.25			3,182.69		139,190.56	5,605.43	374,961.00	\$347,107.06		230,284.17	1,097,148.22
6	638,586.42			10,198.03		628,388.39	25,296.33	1,952,789.24			187,494.49	2,793,968.45
7	979,613.29			9,209.91		970,403.38		*2,253,857.08			747,290.68	3,971,551.14
8	15,080.12			879.65		14,200.47	573.61	59,187.00				73,961.08
9	41,628.43			118.43		41,510.00	1,669.43	†18,671.03	†42,821.47		72,840.00	177,511.93
10												
11	26,192.92			1,022.91		25,170.01	1,015.12	39,831.60	\$126,136.35		52,600.00	244,753.08
12	128,233.98			5,861.03		122,372.95	4,938.29	519,180.75			53,473.63	699,965.62
13	134,020.63			6,045.90		127,974.73	5,163.50	98,532.00	\$195,151.55		135,000.00	561,821.78
14	29,489.02			540.97		28,948.05	1,165.53	85,946.75			36,081.24	152,141.57
15	353,704.92			1,895.44		351,809.48		689,687.50			1,329,641.35	2,371,138.33
16	112,867.88			740.13		112,127.75	4,510.59	74,810.50			176,000.00	367,448.84
17	39,405.84			892.18		38,513.66	1,551.44	120,246.00				160,311.10
18	287,098.79			2,054.11		285,044.68	11,467.12	†128,195.22	†294,182.32		426,830.00	1,145,719.34
19	44,099.99			1,019.28		43,080.71	1,735.26	183,201.41			60,896.54	288,913.92
20	78,090.24			41.09		78,049.15	3,138.31	9,500.00			59,300.00	149,987.46
21	53,463.89			839.08		52,624.81	2,118.44	103,900.00			51,100.00	209,743.25
22	31,586.17			944.81		30,641.36	1,234.87	33,610.78	\$54,766.76		63,240.00	183,493.77
23	34,925.66			1,854.45		33,071.21	1,335.31	*76,906.45			18,765.07	130,078.04
24	44,057.43			1,240.17		42,817.26	1,725.32	131,331.50				175,874.08
25	313,296.58			7,495.73		305,800.85	12,318.83	780,316.00			297,448.83	1,395,884.51
26	217,983.47			3,909.42		214,074.05	8,619.16	557,437.00			253,291.71	1,033,421.92
27	93,592.80			870.33		92,722.47	3,730.79	56,075.00	\$116,982.56		53,911.01	323,421.83
28	99,630.23			1,369.70		98,260.53	3,955.60	49,618.00	\$98,335.85		186,505.79	436,675.77
29	69,684.67			1,842.21		67,842.46	2,733.36	†30,491.17	†70,159.34		125,868.34	297,094.67
30	51,770.79			3,390.74		48,380.05	1,955.50	*112,547.46			23,320.00	186,203.01
31	59,132.33			818.63		58,313.70	2,347.12	149,612.00	†60,224.96		87,559.12	358,056.90
32	73,427.54			578.49		72,849.05	2,930.85	†32,762.01	†75,189.93		102,400.00	286,131.84
33	49,079.37			1,629.78		47,449.59	1,912.74	156,559.00			30,386.34	236,307.67
34	29,409.90			1,609.84		27,800.06	1,122.82	145,218.00			54,248.46	228,389.34
35	\$4,560,086.35			\$76,494.26		\$4,483,592.09	\$123,337.00	\$9,333,038.03	\$1,617,641.13		\$5,315,282.96	\$20,872,891.21

* Apportionment of Taxes Consolidated School District of Toms River Schools
 School Tax to be apportioned \$2,603,192.00
 Plus Adjustments for Appeals, etc. 39,377.34
 Total Amount to be apportioned \$2,642,569.34

† Apportionment of Taxes Consolidated School District of Long Beach Island
 School Tax to be apportioned \$225,239.00
 Plus Adjustments for Appeals, etc. 2,174.45
 Total Amount to be apportioned \$227,413.45

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Barnegat Light Bor.			\$295,445	\$11,150.00	\$23,755.00	\$10,000.00	\$44,905.00
2 Bay Head Bor.	\$929.53		116,900	43,700.08	20,000.00	8,000.00	71,700.08
3 Beach Haven Bor.	2,217.28		819,165	94,210.03	45,361.02	20,000.00	159,571.05
4 Beachwood Bor.			218,835	68,000.00	38,030.00	13,000.00	119,030.00
5 Berkeley Twp.			213,585	141,161.90	125,785.00	70,000.00	336,946.90
6 Brick Twp.	2,348.26		2,115,750	275,000.00	317,275.00	190,000.00	782,275.00
7 Dover Twp.	15,191.89		1,502,775	500,000.00	543,722.00	250,000.00	1,293,722.00
8 Eagleswood Twp.			16,200	13,400.00	28,134.00	7,500.00	49,034.00
9 Harvey Cedars Bor.			217,355	11,500.00	14,761.00	7,500.00	33,761.00
10 Island Beach Bor.							
11 Island Heights Bor.			247,010	13,000.00	24,020.00	18,000.00	55,020.00
12 Jackson Twp.			193,498	90,000.00	113,105.00	90,000.00	293,105.00
13 Lacey Twp.			335,675	110,000.00	69,631.00	50,000.00	229,631.00
14 Lakehurst Bor.	973.76		273,060	8,000.00	22,660.91	5,000.00	35,660.91
15 Lakewood Twp.	8,682.01		4,430,100	320,000.00	313,161.00	170,000.00	803,161.00
16 Lavallette Bor.			350,850	98,000.00	110,000.00	16,000.00	224,000.00
17 Little Egg Harbor Twp.			292,900	30,000.00	50,138.00	16,000.00	96,138.00
18 Long Beach Twp.			2,020,305	85,000.00	108,170.00	43,000.00	236,170.00
19 Manchester Twp.			2,424,429	50,000.00	74,137.00	36,000.00	160,137.00
20 Mantoloking Bor.			72,450	12,000.00	17,500.00	1,000.00	30,500.00
21 Ocean Twp.			267,280	10,000.00	35,216.00	18,000.00	63,216.00
22 Ocean Gate Bor.			144,750	15,000.00	39,876.62	11,700.00	66,576.62
23 Pine Beach Bor.			209,873	25,000.00	28,550.00	7,450.00	61,000.00
24 Plumsted Twp.	1,311.92		363,230	20,000.00	47,398.00	21,000.00	88,398.00
25 Point Pleasant Bor.	1,859.07		554,200	85,000.00	152,453.00	70,000.00	307,453.00
26 Point Pleasant Beach Bor.	3,408.29		830,425	10,000.00	222,000.00	50,000.00	282,000.00
27 Seaside Heights Bor.	2,230.15		2,082,095	90,000.00	390,819.00	14,000.00	494,819.00
28 Seaside Park Bor.			492,141	20,000.00	167,000.00	25,000.00	212,000.00
29 Ship Bottom Bor.	1,431.66		53,500	85,000.00	43,089.00	7,500.00	135,589.00
30 South Toms River Bor.			71,730	40,000.00	36,725.00	8,000.00	84,725.00
31 Stafford Twp.	700.88		1,906,500	43,500.00	82,634.00	18,000.00	144,134.00
32 Surf City Bor.			309,400	183,000.00	30,500.00	9,000.00	222,500.00
33 Tuckerton Bor.	1,113.66		361,425	31,000.00	31,117.00	16,000.00	78,117.00
34 Union Twp.	1,457.54		604,195	25,000.00	35,914.00	35,000.00	95,914.00
35 Totals	\$43,855.90		\$24,407,031	\$2,656,622.01	\$3,402,637.55	\$1,331,650.00	\$7,390,909.56

† Apportionment of Taxes Southern Regional School District School Tax to be apportioned \$679,161.00 Plus Adjustments for Appeals, etc. 5,695.89 Total Amount to be apportioned \$684,856.89 Apportioning Rate per \$100 of Equalized Valuation \$0.47709741	§ Apportionment of Taxes Central Regional School District Debt Service Certification \$121,329.13 Plus Adjustments for Appeals, etc. 7,239.91 Total Debt Service apportioned \$128,569.04 Apportioning Rate per \$100 Equalized Valuation \$0.11277731
***Bank Stock Tax Due Municipality \$43,855.90 Bank Stock Tax Due County 43,855.91 Total Bank Stock Tax \$87,711.81	

OCEAN COUNTY

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Bloomington, Bor. of	\$1,359,450	\$5,150,200	\$6,509,650	\$366		\$126,950	\$152,275	\$279,225
Clifton, City of	27,627,300	136,967,300	164,594,600	111,660	\$5,600	12,497,600	9,147,800	21,651,000
Haledon, Bor. of	1,488,800	6,447,215	7,936,015			251,250	390,900	642,150
Hawthorne, Bor. of	5,086,750	22,938,450	28,025,200	51,253		590,950	843,500	1,434,540
Little Falls, Twp. of	4,446,050	11,614,800	16,060,850	9,993		346,800	1,038,500	1,385,300
North Haledon, Bor. of	3,229,840	10,596,270	13,826,110		7,300	60,450	300,250	368,000
Passaic, City of	16,172,900	57,706,775	73,879,675	377,568		11,586,150	10,242,250	21,828,400
Paterson, City of	44,970,340	134,630,810	179,601,150	862,988		9,184,221	13,058,549	22,242,770
Pompton Lakes, Bor. of	2,385,125	9,123,621	11,508,746	2,581		948,400	549,300	1,497,700
Prospect Park, Bor. of	837,460	4,368,280	5,205,740			73,420	260,405	333,825
Ringwood, Bor. of	2,595,925	5,349,175	7,945,100		400	3,150	78,425	81,975
Totowa, Bor. of	6,279,000	13,575,500	19,854,500	4,593	3,400	582,200	304,900	890,500
Wanaque, Bor. of	1,836,650	5,483,850	7,320,500	16,981		93,900	275,976	369,876
Wayne, Twp. of	19,601,500	43,315,800	62,917,300	5,514	15,600	694,700	394,800	1,105,100
West Milford, Twp. of	8,921,500	12,054,075	20,975,575	360	3,100	252,525	369,000	624,625
West Paterson, Bor. of	7,790,200	17,860,575	25,650,775	350		568,850	614,400	1,183,250
Totals	\$154,628,790	\$497,182,696	\$651,811,486	\$1,444,207	\$35,400	\$37,861,516	\$38,021,320	\$75,918,236

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bloomington, Bor. of	\$96,225	\$255,200	\$351,425	\$6,437,816	\$11.30	20.48	.....	\$25,275,750	\$31,713,566
Clifton, City of	1,331,200	2,915,200	4,246,400	182,110,860	6.27	33.79	.....	322,515,787	504,626,647
Haledon, Bor. of	195,800	163,675	359,475	8,218,090	7.54	26.87	.....	21,598,837	29,817,527
Hawthorne, Bor. of	357,300	707,900	1,065,200	28,445,793	8.60	26.88	.....	76,235,216	104,681,009
Little Falls, Twp. of	110,600	451,000	561,600	16,894,543	9.06	25.67	.....	46,505,764	63,400,307
North Haledon, Bor. of	111,200	265,300	376,500	13,817,610	6.98	35.73	.....	24,869,971	38,687,581
Passaic, City of	533,150	713,100	1,246,250	94,839,393	9.39	40.51	.....	108,494,245	*203,899,986
Paterson, City of	2,193,000	1,833,800	4,026,800	198,680,108	9.47	44.00	.....	228,583,281	427,263,389
Pompton Lakes, Bor. of	83,100	569,050	652,150	12,356,877	12.38	22.63	.....	39,347,400	51,704,277
Prospect Park, Bor. of	161,600	96,500	258,100	5,281,465	8.10	26.17	.....	14,686,273	19,967,738
Ringwood, Bor. of	52,175	190,400	242,575	7,784,500	11.36	21.55	.....	28,923,113	36,707,613
Totowa, Bor. of	168,500	540,900	709,400	20,040,193	7.54	30.00	.....	46,327,166	66,367,359
Wanaque, Bor. of	141,375	390,325	531,700	7,175,657	12.43	22.94	.....	24,591,008	31,766,665
Wayne, Twp. of	179,200	1,607,300	1,786,500	62,241,414	7.86	26.60	.....	173,613,903	235,855,317
West Milford, Twp. of	141,450	497,875	639,325	20,961,235	10.62	24.61	.....	64,256,342	85,217,577
West Paterson, Bor. of	105,967	408,800	514,767	26,319,608	4.70	50.00	.....	25,650,775	51,970,383
Totals	\$5,961,842	\$11,606,325	\$17,568,167	\$711,605,762	.....	.....	.....	\$1,271,474,831	†\$1,983,646,941

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$2,987,180.00
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.515977149

† Column 11 Total includes the following:
 * City of Passaic—Additional valuation of Second-Class Railroad Property of \$566,348

PASSAIC COUNTY

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$163,634.75			\$110.05		\$163,524.70	\$416,229.08			\$147,634.25	\$727,388.03	
2	2,603,758.19			3,971.60		2,599,786.59	4,484,769.15		\$715,864.50	3,615,043.54	11,415,463.78	
3	153,851.63			78.58		153,773.05	116,659.50	\$220,588.07		128,122.96	619,143.58	
4	540,130.09			347.94		539,782.15	1,420,717.73			485,281.45	2,445,781.33	
5	327,131.10			206.31		326,924.79	491,779.79	363,178.09		348,150.85	1,530,033.52	
6	199,619.08			61.55		199,557.53	379,868.19	273,692.47		111,120.34	964,247.53	
7	1,052,077.33			4,179.23		1,047,898.10	3,230,965.34		306,342.50	4,319,447.80	8,904,653.74	
8	2,204,581.45			35,982.64		2,168,598.81	8,096,725.63		328,339.63	8,217,392.98	18,811,057.05	
9	266,782.25			265.06		266,517.19	863,242.50			398,823.05	1,528,582.74	
10	103,028.97			248.64		102,780.33	143,572.00	148,614.46		32,619.48	427,586.27	
11	189,402.90			9.79		189,393.11	326,210.00	207,217.84		160,956.57	883,777.52	
12	342,440.41			174.12		342,266.29	448,851.78	380,217.51		339,170.53	1,510,506.11	
13	163,908.73			428.95		163,479.78	335,287.68	276,016.16		116,993.64	891,777.26	
14	1,216,959.54			1,592.51		1,215,367.03	3,158,859.09			516,209.01	4,890,435.13	
15	439,703.22			1,577.62		438,125.60	1,237,148.00			549,686.15	2,224,959.75	
16	268,155.30			37.72		268,117.58	479,046.18	297,837.65		190,048.89	1,235,050.30	
17	\$10,235,164.94			\$49,272.31		\$10,185,892.63	\$25,620,931.64	\$2,167,362.25	\$1,350,546.63	\$19,676,710.49	\$59,010,443.64	
Total County Taxes Appropriated				\$10,363,512.15		Total County Taxes Apportioned (Including Adjustments—				\$10,235,164.94		
Less: Bank Stock Taxes Due County				177,619.52		Total 12 A I)						
Net County Taxes Apportioned (12 A III)				\$10,185,892.63		* Net Overpayments are added to the Net Taxes Apportioned and Net						
*Adjustments (Net Total 12 A IIb) ±				49,272.31		Underpayments are deducted.						

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Bloomingdale, Bor. of	\$2,992.82	.....	\$1,396,635	\$44,500.00	\$69,313.60	\$25,000.00	\$138,813.60
2 Clifton, City of	20,398.00	.....	12,940,900	1,469,000.00	1,286,908.31	180,000.00	2,935,908.31
3 Haledon, Bor. of	2,044.56	.....	5,291,650	129,500.00	136,913.25	9,000.00	275,413.25
4 Hawthorne, Bor. of	2,409.13	.....	3,818,300	300,000.00	217,658.05	45,000.00	562,658.05
5 Little Falls, Twp. of	2,759.53	.....	1,708,050	180,000.00	153,022.72	82,000.00	415,022.72
6 North Haledon, Bor. of	265.50	.....	1,640,770	125,000.00	77,390.16	14,000.00	216,390.16
7 Passaic, City of	41,812.10	.....	21,236,050	177,816.40	1,025,862.00	250,000.00	1,453,678.40
8 Paterson, City of	75,304.27	.....	55,697,380	716,783.61	3,284,294.87	1,225,000.00	5,226,078.48
9 Pompton Lakes, Bor. of	2,508.95	.....	2,847,850	37,704.83	156,024.01	35,500.00	229,228.84
10 Prospect Park, Bor. of	20,289.75	.....	614,790	84,000.00	31,731.00	3,800.00	119,531.00
11 Ringwood, Bor. of	57.20	.....	832,175	130,000.00	93,300.00	30,000.00	253,300.00
12 Totowa, Bor. of	1,182.35	.....	6,710,900	100,000.00	170,568.23	35,000.00	305,568.23
13 Wanaque, Bor. of	850.73	.....	4,071,560	49,000.00	112,280.64	55,000.00	216,280.64
14 Wayne, Twp. of	3,633.58	.....	22,649,300	494,898.50	557,061.00	130,000.00	1,181,959.50
15 West Milford, Twp. of	603.94	.....	1,801,700	210,000.00	214,100.00	200,000.00	624,100.00
16 West Paterson, Bor. of	507.12	.....	4,363,225	140,000.00	120,687.00	64,000.00	324,687.00
17 Totals	\$177,619.53	.....	\$147,621,235	\$4,388,203.34	\$7,707,114.84	\$2,383,300.00	\$14,478,618.18

***Bank Stock Tax Due Municipality \$177,619.53
 Bank Stock Tax Due County 177,619.52
 Total Bank Stock Tax \$355,239.05

PASSAIC COUNTY

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Alloway Twp.	\$846,640	\$1,769,925	\$2,616,565	.....	\$105,150	\$66,780	\$13,700	\$185,630
Elmer Bor.	154,615	796,175	950,790	\$2,564	750	105,200	.....	105,950
Elsinboro Twp.	165,581	559,230	724,811	.....	27,550	8,400	91,020	126,970
L. A. Creek Twp.	286,410	429,745	716,155	.....	94,200	37,370	.....	131,570
L. P. Neck Twp.	1,249,805	15,527,739	16,777,544	1,211	15,000	139,315	15,171,385	15,325,700
Mannington Twp.	797,200	1,657,650	2,454,850	1,803	96,800	29,950	533,875	660,625
Oldmans Twp.	800,752	1,419,071	2,219,823	597	24,350	11,075	158,840	194,265
Penns Grove Bor.	747,495	2,491,010	3,238,505	10,572	.....	556,756	.....	556,756
Pilesgrove Twp.	777,785	1,527,660	2,305,445	622	130,750	54,920	13,540	199,210
Pittsgrove Twp.	999,500	2,322,850	3,322,350	99	98,300	40,200	74,000	212,500
Quinton Twp.	307,660	1,018,575	1,326,235	.....	33,100	68,300	43,120	144,520
Salem City	1,344,200	6,693,350	8,037,550	13,633	700	524,330	744,500	1,269,530
U. P. Neck Twp.	665,416	5,514,568	6,179,984	.....	4,155	72,260	1,930,335	2,006,750
U. Pittsgrove Twp.	635,805	879,010	1,514,815	83	123,525	22,025	64,160	209,710
Woodstown Bor.	402,150	2,103,400	2,505,550	3,134	4,300	11,140	145,805	161,245
Totals	\$10,181,014	\$44,709,958	\$54,890,972	\$34,318	\$758,630	\$1,748,021	\$18,984,280	\$21,490,931

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Alloway Twp.	\$48,850	\$63,945	\$112,795	\$2,689,400	\$8.40	33.92	.....	\$5,097,364	\$7,786,764
Elmer Bor.	50,350	47,700	98,050	961,254	15.97	23.34	.....	3,122,860	4,084,114
Elsinboro Twp.	17,450	50,600	68,050	783,731	11.75	23.81	.....	2,319,334	3,103,065
L. A. Creek Twp.	38,035	36,700	74,735	772,990	14.69	24.02	.....	2,265,339	3,038,329
L. P. Neck Twp.	123,800	394,600	518,400	31,586,055	6.80	19.94	.....	67,362,596	98,948,651
Mannington Twp.	31,600	43,950	75,550	3,041,728	8.47	28.48	.....	6,164,707	9,206,435
Oldmans Twp.	38,103	46,500	84,603	2,330,082	7.01	43.14	.....	2,925,802	5,255,884
Penns Grove Bor.	125,125	124,650	249,775	3,556,058	11.83	26.82	.....	8,836,457	12,392,515
Pilesgrove Twp.	23,000	80,600	103,600	2,401,677	10.08	22.82	.....	7,797,293	10,198,970
Pittsgrove Twp.	92,500	107,250	199,750	3,335,199	9.98	24.91	.....	10,015,064	13,350,263
Quinton Twp.	36,750	72,325	109,075	1,361,680	14.69	20.40	.....	5,174,916	6,536,596
Salem City	147,700	182,550	330,250	8,990,463	10.54	37.69	.....	13,290,967	22,281,430
U. P. Neck Twp.	116,605	335,450	452,055	7,734,679	11.39	24.76	.....	18,779,563	26,514,242
U. Pittsgrove Twp.	61,985	43,550	105,485	1,619,123	14.11	19.49	.....	6,257,452	7,876,575
Woodstown Bor.	55,100	100,000	155,100	2,514,829	12.68	21.96	.....	8,904,058	11,418,887
Totals	\$1,006,953	\$1,730,320	\$2,737,273	\$73,678,948	.....	.....	.....	\$168,313,772	\$241,992,720

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Overpayment	Add Underpayment	Deduct Overpayment	Add Underpayment							
1	\$52,284.80			\$355.35		\$51,929.45	\$148,624.81			\$25,244.99	\$225,799.25	
2	27,423.08			211.65		27,211.43	97,411.50			28,867.93	153,490.86	
3	20,835.76			359.31		20,476.45	61,993.00			9,611.27	92,080.72	
4	20,401.08			372.68		20,028.40	71,080.41			22,405.63	113,514.44	
5	664,398.03			6,056.80		658,341.23	1,487,416.11				2,145,757.34	
6	61,817.29			170.62		61,646.67	177,907.14			18,000.00	257,553.81	
7	35,291.02			118.42		35,172.60	121,089.00			6,888.87	163,150.47	
8	83,210.46			2,409.04		80,801.42		\$229,897.79		109,741.67	420,440.88	
9	68,481.74			224.01		68,257.73		173,702.62			241,960.35	
10	89,641.33			1,652.80		87,988.53	244,679.50				332,668.03	
11	43,890.46			580.32		43,310.14	135,716.75			20,901.19	199,928.08	
12	149,610.31			1,299.18		148,311.13	546,991.00		\$11,241.00	240,228.19	946,771.32	
13	178,031.84			1,895.51		176,136.33		490,489.08		214,278.48	880,903.89	
14	52,887.84			248.60		52,639.24	175,775.00				228,414.24	
15	76,672.96			1,393.80		75,279.16		194,479.51		49,022.45	318,781.12	
16	\$1,624,878.00			\$17,348.90		\$1,607,529.91	\$3,268,684.22	\$1,088,569.00	\$11,241.00	\$745,190.67	\$6,721,214.80	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$891,808.24
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.67145738

Total County Taxes Appropriated \$1,627,460.00
 Less: Bank Stock Taxes Due County 19,930.09
 Net County Taxes Apportioned (12 A III) \$1,607,529.91
 †Adjustments (Net Total 12 A IIb) ± 17,348.09
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$1,624,878.00
 †Penns Grove-Upper Penns Neck School District \$720,386.87
 *Pilesgrove-Woodstown School District \$368,182.13

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.
 Rate per hundred of Net Valuation \$2.205

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Alloway Twp.			\$705,053	\$45,139.67	\$32,052.00	\$15,000.00	\$92,191.67
2 Elmer Bor.	\$4,000.05		212,700	23,000.00	12,521.28	5,000.00	40,521.28
3 Elsinboro Twp.			31,790	14,929.19	13,695.00	16,014.50	44,638.69
4 L. A. Creek Twp.			117,732	52,000.00	18,072.00	3,000.00	73,072.00
5 L. P. Neck Twp.			697,234	270,483.39	966,693.54	45,000.00	1,282,176.93
6 Mannington Twp.			565,450	59,782.69	56,133.00	25,000.00	140,915.69
7 Oldmans Twp.	1,111.13		202,642	20,275.00	35,845.00	9,500.00	65,620.00
8 Penns Grove Bor.	4,407.99		1,740,400	30,000.00	106,937.75	42,000.00	178,937.75
9 Pilesgrove Twp.			29,230	50,535.63	60,470.63	15,000.00	126,006.26
10 Pittsgrove Twp.			1,307,900	46,000.00	89,500.00	55,548.93	191,048.93
11 Quinton Twp.			78,650	32,144.39	34,187.00	40,000.00	106,331.39
12 Salem City	6,635.86		1,694,850	80,000.00	182,137.00	50,000.00	312,137.00
13 U. P. Neck Township			448,350	16,428.85	119,957.48	50,000.00	186,384.33
14 U. Pittsgrove Twp.			404,000	41,574.75	60,225.00	12,000.00	113,799.75
15 Woodstown Bor.	3,775.06		580,700	48,051.04	54,931.78	8,000.00	110,982.82
16 Totals	\$19,930.09		\$8,816,681	\$830,342.60	\$1,843,358.46	\$391,063.43	\$3,064,764.49

***Bank Stock Tax Due Municipality \$19,930.09
 Bank Stock Tax Due County 19,930.09
 Total Bank Stock Tax \$39,860.18

SALEM COUNTY

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a) Farm Stock and Farm Machinery	(b) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(c) All Other Tangible Personal Property Used in Business	(d) Total Value of Tangible Personal Property Assessed (a+b+c)
Bedminster Twp.	\$2,289,150	\$3,136,000	\$5,425,150	.....	\$46,050	\$9,950	\$72,825	\$128,825
Bernards Twp.	2,963,250	7,627,700	10,590,950	\$10,255	16,600	17,300	*154,825	188,725
Bernardsville Bor.	1,887,250	4,801,650	6,688,900	85,448	5,600	145,550	220,725	371,875
Bound Brook Bor.	1,989,200	7,008,100	8,997,300	129,869	.....	122,600	544,600	667,200
Branchburg Twp.	1,785,150	4,510,700	6,295,850	7,601	64,350	44,850	201,015	310,215
Bridgewater Twp.	3,239,050	14,141,275	17,380,325	36,162	7,500	3,157,275	3,023,350	6,188,125
Far Hills Bor.	684,600	917,450	1,602,050	9,206	6,800	56,600	16,075	79,475
Franklin Twp.	3,921,950	16,959,675	20,881,625	3,164	35,000	129,850	288,900	453,750
Green Brook Twp.	1,844,250	3,563,500	5,407,750	.....	.....	58,400	185,700	244,100
Hillsborough Twp.	1,511,875	5,445,274	6,957,149	10,500	142,675	282,550	224,475	649,700
Manville Bor.	929,225	5,720,700	6,649,925	86,424	.....	430,950	1,693,955	2,124,905
Millstone Bor.	92,450	354,450	446,900	.....	900	600	3,500	5,000
Montgomery Twp.	713,345	2,396,617	3,109,962	33,249	63,300	115,650	56,111	235,061
North Plainfield Bor.	3,048,700	13,788,000	16,836,700	.....	.....	189,600	363,000	552,600
Peaback-Gladstone Bor.	876,200	1,906,700	2,782,900	8,450	7,450	70,950	80,735	159,135
Raritan Bor.	1,074,600	5,103,950	6,178,550	59,619	.....	624,775	431,550	1,056,325
Rocky Hill Bor.	96,750	403,400	505,150	.....	200	1,400	30,600	32,200
Somerville Bor.	3,142,500	10,315,500	13,458,000	136,401	.....	492,600	1,066,500	1,559,100
South Bound Brook Bor.	451,875	2,916,000	3,367,875	671	.....	91,850	239,850	331,700
Warren Twp.	2,097,405	5,377,300	7,474,705	.....	24,060	38,200	*142,120	204,380
Watchung Bor.	1,324,950	2,961,700	4,286,650	.....	1,100	564,775	115,250	681,125
Totals	\$35,963,725	\$119,360,641	\$155,324,366	\$617,019	\$421,585	\$6,646,275	*\$9,155,661	\$16,223,521

* Includes Tangible Personal Property NOT used in business (other than Household Personal Property & Personal Effects.)

* Bernards Township \$1,300

* Warren Township \$2,100

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bedminster Twp.	\$29,600	\$93,200	\$122,800	\$5,431,175	\$8.39	18.42		\$24,027,347	\$29,458,522
Bernards Twp.	82,400	343,250	425,650	10,364,280	13.40	19.46		43,833,253	54,197,533
Bernardsville Bor.	93,600	215,500	309,100	6,837,123	15.30	14.75		38,659,575	45,496,698
Bound Brook Bor.	203,200	349,500	552,700	9,241,669	14.51	19.85		36,329,148	45,570,817
Branchburg Twp.	44,400	168,400	212,800	6,400,866	10.47	25.00		18,887,550	25,288,416
Bridgewater Twp.	175,250	902,125	1,077,375	22,527,237	15.36	11.54		133,229,077	155,756,314
Far Hills Bor.	8,000	23,500	31,500	1,659,231	8.11	18.87		6,887,881	8,547,112
Franklin Twp.	206,325	876,275	1,082,600	20,255,939	12.17	20.25		82,237,511	102,493,450
Green Brook Twp.	37,600	253,900	291,500	5,390,350	12.18	20.00		21,631,000	26,991,350
Hillsborough Twp.	85,200	359,000	444,200	7,173,149	16.82	11.98		51,115,881	58,289,030
Manville Bor.	150,400	485,300	635,700	8,225,554	20.48	12.77		45,424,663	53,650,217
Millstone Bor.	5,100	16,500	21,600	430,300	13.51	20.50		1,733,100	2,163,400
Montgomery Twp.	36,300	105,800	142,100	3,236,172	14.10	11.44		24,075,020	27,311,192
North Plainfield Bor.	258,900	748,100	1,007,000	16,382,300	14.92	20.28		66,184,503	82,566,803
Peapack-Gladstone Bor.	40,800	54,650	95,450	2,855,035	10.00	21.29		10,288,495	13,143,530
Raritan Bor.	177,525	258,050	435,575	6,858,919	12.05	20.97		23,285,208	30,144,127
Rocky Hill Bor.	7,200	18,000	25,200	512,150	11.22	14.81		2,905,721	3,417,871
Somerville Bor.	161,000	429,200	590,200	14,563,301	12.83	22.34		46,783,719	61,347,020
South Bound Brook Bor.	70,100	158,750	228,850	3,471,396	13.02	23.59		10,908,831	14,380,227
Warren Twp.	70,400	271,500	341,900	7,337,185	14.59	17.05		36,365,207	43,702,392
Watchung Bor.	21,000	179,600	200,600	4,767,175	18.18	11.06		34,471,487	39,238,662
Totals	\$1,964,300	\$6,310,100	\$8,274,400	\$163,890,506				\$759,264,177	\$923,154,683

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A, 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$95,994.76			\$305.65	\$95,689.11	\$6,941.77	\$264,200.00			\$88,399.04	\$455,229.92	
2	176,610.32			207.39	176,402.93	12,793.33	1,010,688.50			188,826.31	1,388,711.07	
3	148,257.42			187.22	148,070.20	10,738.67	617,735.50			269,424.63	1,048,969.00	
4	148,498.95			186.06	148,312.89		786,550.14			405,947.20	1,340,810.23	
5	82,405.88			168.87	82,237.01	5,964.88	454,872.45			126,745.45	669,819.79	
6	507,553.96			528.37	507,025.59	36,770.46		\$2,559,391.16		355,669.54	3,458,856.75	
7	27,851.97				27,851.97	2,019.56	60,700.00			43,941.74	134,513.27	
8	333,989.39			403.83	333,585.56	24,192.86	1,877,162.00			228,421.93	2,463,362.35	
9	87,955.13			109.04	87,846.09	6,370.95	412,014.06			146,439.94	652,671.04	
10	189,943.04			34.78	189,908.26	13,770.75	904,582.10			98,120.14	1,206,381.25	
11	174,826.81			141.20	174,685.61	12,668.09	981,572.86			514,957.43	1,683,883.99	
12	7,049.74			5.63	7,044.11	510.83	49,908.00			655.97	58,118.91	
13	88,997.38			139.10	88,858.28	6,444.68	320,518.75			40,440.52	456,262.23	
14	269,055.60			220.02	268,835.58	19,495.82	1,510,875.00			643,483.06	2,442,689.46	
15	42,830.05			153.37	42,676.68	3,096.17	168,684.00			70,774.96	285,231.81	
16	98,228.90			275.38	97,953.52	7,105.64		494,508.08		226,283.01	825,850.25	
17	11,137.62			19.62	11,118.00	806.39	44,182.38			1,343.65	57,450.42	
18	199,907.93			281.10	199,626.83		1,073,549.92			594,503.45	1,867,680.20	
19	46,860.00			346.85	46,513.15	3,376.44	272,189.00			129,632.31	451,710.90	
20	142,410.42			336.65	142,073.77	10,305.49	492,637.35	338,032.77		87,178.61	1,070,227.99	
21	127,864.72			251.40	127,613.32	9,256.06	408,034.71	220,669.53		100,736.04	866,309.66	
22	\$3,008,229.99			\$4,301.53	\$3,003,928.46	\$192,628.84	\$11,710,656.72	\$3,612,601.54		\$4,361,924.93	\$22,881,740.49	

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$779,943.33

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.325864132

Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes (certain municipalities) \$0.023628623

Total County Taxes Appropriated \$3,045,074.17

Less: Bank Stock Taxes Due County 41,145.71

Net County Taxes Apportioned (12 A III) \$3,003,928.46

*Adjustments (Net Total 12 A Iib) + 4,301.53

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$3,008,229.99

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Bedminster Twp.	\$171.85		\$215,625	\$81,000.00	\$35,291.00	\$15,000.00	\$131,291.00
2 Bernards Twp.	1,029.48		2,656,054	269,501.84	125,383.52	67,000.00	461,885.36
3 Bernardsville Bor.	3,299.72		723,100	100,904.51	84,854.84	50,000.00	235,759.35
4 Bound Brook Bor.	10,178.68		1,271,100	106,582.56	166,000.00	28,000.00	300,582.56
5 Branchburg Twp.			284,350	30,000.00	65,927.00	41,000.00	136,927.00
6 Bridgewater Twp.	1,174.00		1,176,800	195,000.00	343,217.72	70,000.00	608,217.72
7 Far Hills Bor.			64,500	15,130.38	9,803.00		24,933.38
8 Franklin Twp.	1,150.34		2,176,947	272,000.00	403,650.00	95,000.00	770,650.00
9 Greenbrook Twp.			283,500	56,343.94	60,642.00	50,000.00	166,985.94
10 Hillsborough Twp.			6,995,950	185,000.00	130,943.00	40,000.00	355,943.00
11 Manville Bor.	3,033.27		865,975	100,000.00	134,399.99	40,000.00	274,399.99
12 Millstone Bor.			36,750	3,000.00	5,675.00	2,800.00	11,475.00
13 Montgomery Twp.	176.72		1,551,400	65,000.00	69,959.00	12,000.00	146,959.00
14 North Plainfield Bor.	3,257.94		2,089,600	120,000.00	267,215.30	69,000.00	456,215.30
15 Peapack-Gladstone Bor.	2,297.27		612,900	55,000.00	19,148.00		74,148.00
16 Raritan Bor.	2,506.23		935,400	85,000.00	89,190.64	17,000.00	191,190.64
17 Rocky Hill Bor.			104,250	4,300.00	8,788.00	1,200.00	14,288.00
18 Somerville Bor.	11,946.37		3,295,300	160,000.00	264,368.54	60,000.00	484,368.54
19 South Bound Brook Bor.			260,660	50,000.00	53,471.50	11,500.00	114,971.50
20 Warren Twp.			759,815	60,000.00	72,859.00	81,000.00	213,859.00
21 Watchung Bor.	923.84		354,500	65,000.00	100,169.00	35,000.00	200,169.00
22 Totals	\$41,145.71		\$26,714,476	\$2,078,763.23	\$2,510,956.05	\$785,500.00	\$5,375,219.23

***Bank Stock Tax Due Municipality \$41,145.71
 Bank Stock Tax Due County 41,145.71
 Total Bank Stock Tax \$82,291.42

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Andover Bor.	\$70,225	\$354,700	\$424,925	\$4,006	\$9,350	\$12,900	\$18,055	\$40,305
Andover Twp.	569,450	1,516,175	2,085,625	266	34,050	27,600	87,725	149,375
Branchville Bor.	141,560	706,375	847,935	2,849	.....	.....	184,900	184,900
Byram Twp.	723,461	1,424,715	2,148,176	396	.....	2,500	74,910	77,410
Frankford Twp.	813,986	1,899,326	2,713,312	158	169,235	10,625	51,176	231,036
Franklin Bor.	553,175	2,566,680	3,119,855	12,787	4,250	89,475	104,910	198,635
Fredon Twp.	366,050	1,014,725	1,410,775	129	95,050	2,800	21,600	121,850
Green Twp.	249,095	622,950	872,045	823	53,900	7,300	15,329	76,529
Hamburg Bor.	251,190	1,100,615	1,351,805	.....	1,500	13,900	24,535	30,935
Hampton Twp.	872,825	1,306,300	2,179,125	220	136,645	52,575	4,635	193,855
Hardyston Twp.	822,510	1,912,720	2,735,230	391	35,800	53,850	42,800	132,450
Hopateong Bor.	5,992,695	11,313,500	17,306,195	.....	.....	.....	206,650	206,650
Lafayette Twp.	368,350	718,650	1,087,000	963	95,150	23,625	29,950	148,725
Montague Twp.	245,225	355,350	600,575	.....	12,525	.....	118,350	130,875
Newton, Town of	842,522	4,398,075	5,240,597	35,805	2,000	960,760	7,825	970,585
Ogdensburg Bor.	1,015,521	1,190,267	2,205,788	586	200	47,447	12,065	59,712
Sandyston Twp.	470,425	1,127,475	1,597,900	.....	20,350	.....	52,710	73,060
Sparta Twp.	5,269,790	18,369,875	23,639,665	1,191	114,025	240,775	728,000	1,082,800
Stanhope Bor.	1,024,315	3,206,350	4,230,665	.....	.....	197,750	160,950	358,700
Stillwater Twp.	449,225	919,150	1,398,375	10	46,315	12,000	.....	58,315
Sussex Bor.	247,900	1,387,550	1,635,450	2,316	6,400	210,350	.....	216,750
Vernon Twp.	1,383,700	1,551,650	2,935,350	1,360	51,700	154,375	8,650	214,725
Walpack Twp.	694,772	572,133	1,266,905	.....	9,200	3,100	10,400	22,700
Wantage Twp.	986,130	2,612,375	3,598,505	939	202,220	364,175	.....	566,395
Totals	\$24,424,127	\$62,207,681	\$86,631,808	\$65,195	\$1,099,865	\$2,487,882	\$1,966,125	\$5,556,272

* Tangible Personal Property Not Used in Business (Other than Household Personal Property & Personal Effects).

⁴\$2,400

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Andover Bor.	\$20,000	\$26,750	\$46,750	\$422,486	\$24.278	12.92	.....	\$2,863,968	\$3,286,454
Andover Twp.	30,000	95,600	125,600	2,109,666	22.213	12.79	.....	14,221,060	16,330,726
Branchville Bor.	29,575	31,525	61,100	974,584	12.752	19.17	.....	3,575,304	4,549,888
Byram Twp.	30,400	84,575	114,975	2,111,007	15.194	15.83	.....	11,422,108	13,533,115
Frankford Twp.	42,775	79,875	122,650	2,821,856	18.268	15.21	.....	15,125,689	17,947,545
Franklin Bor.	114,620	134,200	248,820	3,082,457	15.436	28.49	.....	7,830,847	10,913,304
Fredon Twp.	14,500	27,250	41,750	1,491,004	10.084	21.23	.....	5,234,420	6,725,424
Green Twp.	18,400	25,500	43,900	905,497	18.322	16.37	.....	4,455,017	5,360,544
Hamburg Bor.	32,800	51,075	83,875	1,307,865	13.330	27.65	.....	3,537,182	4,845,047
Hampton Twp.	22,225	51,725	73,950	2,299,250	10.406	22.37	.....	7,562,158	9,861,408
Hardyston Twp.	41,300	104,500	145,800	2,722,271	17.527	15.51	.....	14,900,038	17,622,309
Hopatcong Bor.	64,000	174,463	238,463	17,274,382	5.468	46.15	.....	20,193,686	37,468,068
Lafayette Twp.	15,200	23,200	38,400	1,198,288	15.437	24.26	.....	3,393,627	4,591,915
Montague Twp.	23,550	30,250	53,800	677,650	19.407	9.42	.....	5,774,955	6,452,605
Newton, Town of	156,510	203,695	360,205	5,886,782	16.550	20.45	.....	20,385,794	26,272,576
Ogdensburg Bor.	36,600	50,600	87,200	2,178,886	14.575	15.48	.....	12,043,488	14,222,374
Sandyston Twp.	46,775	50,675	97,450	1,573,510	15.701	13.46	.....	10,273,571	11,847,081
Sparta Twp.	90,400	402,975	493,375	24,280,281	6.798	42.76	.....	31,644,865	55,875,146
Stanhope Bor.	49,600	91,000	140,600	4,448,795	5.533	50.34	.....	4,173,546	8,622,341
Stillwater Twp.	38,700	69,800	108,500	1,348,200	17.884	9.92	.....	12,698,147	14,046,347
Sussex Bor.	41,950	46,200	88,150	1,766,366	12.201	25.95	.....	4,666,862	6,433,228
Vernon Twp.	40,100	126,300	166,400	2,985,035	16.626	10.78	.....	24,294,242	27,279,277
Walpack Twp.	9,716	22,940	32,656	1,256,949	9.437	28.54	.....	3,172,145	4,429,094
Wantage Twp.	67,600	68,625	136,225	4,029,614	14.155	15.43	.....	19,722,979	23,752,593
Totals	\$1,077,296	\$2,073,298	\$3,150,594	\$89,102,681	.....	.....	.....	\$263,165,728	\$352,268,400

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$20,013.41		\$240.70	\$40.30	\$20,213.54	\$842.43		\$64,507.44		\$17,000.00	\$102,563.41	
2	99,447.32		1,456.35	2,912.26	97,991.41	4,104.49		316,406.10		50,100.00	468,602.00	
3	27,706.92		481.53	8.18	28,180.27	1,172.70	\$94,919.75				124,272.72	
4	82,411.04		1,413.76	478.43	83,346.37	3,472.53	209,925.50			24,000.00	320,744.40	
5	109,293.08		1,669.93	3,383.30	107,579.71	4,504.52	272,883.50			130,511.44	515,479.17	
6	66,457.48		1,505.10	792.47	67,170.11	2,799.07	258,543.50			147,286.72	475,799.40	
7	40,955.03		689.62	27.47	41,597.18	1,731.55	101,023.15			6,000.00	150,351.88	
8	32,643.48		539.94	504.00	32,679.42	1,364.42	96,118.00			35,734.71	165,896.55	
9	29,504.32		509.46	146.71	29,867.07	1,244.17	108,435.00			34,781.99	174,323.23	
10	60,051.87		1,059.82	406.14	60,705.55	2,529.52	129,450.00			46,550.00	239,235.07	
11	107,312.53		1,698.43	1,097.55	107,913.41	4,501.60	264,701.50			100,000.00	477,116.51	
12	228,164.94		4,271.71	569.42	231,867.23	9,650.76	417,381.00		\$26,185.50	259,433.50	944,517.99	
13	27,962.85		484.57	93.54	28,353.88	1,180.70	107,439.97			48,000.00	184,974.55	
14	39,293.68		689.60	5.33	39,977.95	1,663.54	76,865.00			13,000.00	131,506.49	
15	159,989.05	\$33,138.79		617.04	126,233.22	5,576.75	607,822.50			234,599.61	974,232.08	
16	86,608.34		1,382.53	52.82	87,938.05	3,660.82	131,555.00			94,400.00	317,553.87	
17	72,143.79		880.22	547.40	72,476.61	3,024.05		129,461.60		42,092.33	247,054.59	
18	340,256.38		5,898.16	1,802.81	344,351.73	14,345.17	926,317.55			361,924.82	1,646,939.27	
19	52,506.47		902.48	304.03	53,104.92	2,212.55	150,004.02			41,692.73	247,014.22	
20	85,536.41		1,229.37	168.58	86,597.20	3,607.25	124,901.25			26,000.00	241,105.70	
21	39,175.68		688.49	79.79	39,784.38	1,656.11	106,057.00			68,016.74	215,514.23	
22	166,119.44		2,748.95	791.13	168,077.26	7,002.30	234,191.65			87,000.00	496,271.21	
23	26,971.34		461.64	60.41	27,372.57	1,139.62		59,100.93		31,000.00	118,613.12	
24	144,643.40		2,256.43	673.74	146,226.09	6,092.98	257,084.67			160,965.33	570,369.07	
25	\$2,145,167.98	\$33,138.79	\$33,138.79	\$15,562.85	\$2,129,605.13	\$89,079.60	\$4,675,619.51	\$569,476.07	\$26,185.50	\$2,060,089.92	\$9,550,055.73	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$949,381.01

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.608958375

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Andover Bor.			\$39,900	\$9,000.00	\$9,769.00	\$6,500.00	\$25,269.00
2 Andover Twp.			252,500	60,000.00	43,188.00	45,000.00	148,188.00
3 Branchville Bor.	\$2,030.75		38,900	20,000.00	33,191.00	2,000.00	55,191.00
4 Byram Twp.			94,025	58,000.00	51,935.00	30,000.00	139,935.00
5 Frankford Twp.			316,100	50,000.00	32,946.07	50,000.00	132,946.07
6 Franklin Bor.	1,786.90		764,075	24,400.00	70,874.00	62,500.00	157,774.00
7 Fredon Twp.			63,500	22,000.00	23,104.00	10,000.00	55,104.00
8 Green Twp.			45,850	14,000.00	14,187.00	12,000.00	40,187.00
9 Hamburg Bor.	2,125.44		118,000	12,000.00	10,337.98	15,000.00	37,337.98
10 Hampton Twp.			53,000	30,000.00	22,772.00	23,000.00	75,772.00
11 Hardyston Twp.			81,500	25,000.00	47,323.00	46,000.00	118,323.00
12 Hopatcong Bor.			554,197	100,000.00	46,565.50	50,000.00	196,565.50
13 Lafayette Twp.			292,625	5,000.00	23,142.00	24,000.00	52,142.00
14 Montague Twp.			26,300	14,000.00	20,020.00	8,000.00	42,020.00
15 Newton, Town of	8,400.39		1,160,310	74,000.00	80,797.46	40,000.00	194,797.46
16 Ogdensburg Bor.			117,800	10,000.00	6,416.50	7,500.00	23,916.50
17 Sandyston Twp.			244,550	30,000.00	25,533.00	26,000.00	81,533.00
18 Sparta Twp.	1,075.18		1,786,700	101,000.00	98,943.00	105,000.00	304,943.00
19 Stanhope Bor.			184,900	42,000.00	34,779.00	18,000.00	94,779.00
20 Stillwater Twp.			125,700	25,000.00	34,083.00	19,000.00	78,083.00
21 Sussex Bor.	1,983.26		281,050	20,000.00	27,667.00	7,000.00	54,667.00
22 Vernon Twp.			163,550	55,000.00	29,659.00	30,000.00	114,659.00
23 Walpack Twp.			18,920	17,000.00	21,030.00	11,000.00	49,030.00
24 Wantage Twp.			560,800	40,000.00	84,243.00	42,000.00	166,243.00
25 Totals	\$17,401.92		\$7,384,752	\$857,400.00	\$892,505.51	\$689,500.00	\$2,439,405.51

Total County Taxes Appropriated	\$2,147,007.07	***Bank Stock Tax Due Municipality	\$17,401.92
Less: Bank Stock Taxes Due County	-17,401.94	Bank Stock Tax Due County	17,401.94
Net County Taxes Apportioned (12 A III)	\$2,129,605.13	Total Bank Stock Tax	\$34,803.86
Adjustments (12 A IIb) +	15,562.85		
Total County Taxes Apportioned (Including Adjustments— Total 12 A I)	\$2,145,167.98		

SUSSEX COUNTY

Abstract of Ratables and Exemptions in the County of Union, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Berkeley Heights Twp.	\$2,933,100	\$14,698,025	\$17,631,125	.....	.....	\$245,025	\$2,283,625	\$2,528,650
Clark Twp.	2,707,995	13,518,850	16,226,845	\$3,559	\$1,300	799,250	1,440,400	2,240,950
Cranford Twp.	6,015,100	29,722,300	35,737,400	351,524	.....	334,600	1,135,700	1,470,300
Elizabeth, City	37,064,900	103,204,900	140,269,800	3,104,827	.....	6,743,500	13,834,700	20,578,200
Fanwood Bor.	3,797,450	15,013,150	18,810,600	13,771	.....	77,625	244,880	322,505
Garwood Bor.	1,146,415	4,496,925	5,643,340	17,076	.....	537,420	986,375	1,523,795
Hillside Twp.	10,502,800	45,725,500	56,228,300	43,761	.....	4,066,100	4,237,352	8,303,452
Kenilworth Bor.	1,718,230	10,529,460	12,247,690	39,603	.....	2,022,800	369,680	2,392,480
Linden, City	12,290,653	84,798,657	97,089,310	246,893	5,200	13,749,774	10,401,491	24,156,465
Mountainside Bor.	6,504,500	14,012,900	20,547,400	.....	100	734,900	734,690	1,469,690
New Providence Bor.	10,489,175	23,150,975	33,640,150	2,252	.....	.....	1,506,025	1,506,025
Plainfield, City	18,604,750	53,677,400	72,282,150	240,967	.....	2,819,950	4,694,750	7,514,700
Rahway, City	7,200,750	31,340,950	38,541,700	521,999	.....	2,213,200	3,434,450	5,647,650
Roselle Bor.	5,047,275	19,767,550	24,814,825	28,089	.....	524,150	1,524,300	2,048,450
Roselle Park Bor.	2,919,200	13,022,700	15,941,900	58,786	.....	288,400	502,050	790,450
Scotch Plains Twp.	13,669,200	32,463,300	46,132,500	89	11,100	219,100	692,300	922,500
Springfield Twp.	14,222,200	32,592,000	46,814,200	2,826	.....	1,478,100	1,535,300	3,013,400
Summit, City	18,945,800	59,074,400	78,020,200	351,158	.....	1,207,100	2,304,360	3,511,460
Union Twp.	11,253,705	75,621,940	86,875,645	17,650	.....	10,840,910	2,381,495	13,222,405
Westfield, Town	15,474,100	46,767,600	62,241,700	4,417	.....	354,700	1,154,425	1,509,125
Winfield Twp.	98,000	513,575	611,575	.....	.....	4,375	4,800	9,175
Totals	\$202,605,298	\$723,743,057	\$926,348,355	\$5,049,247	\$17,700	\$49,260,979	\$55,403,148	\$104,681,827

Abstract of Ratables and Exemptions in the County of Union, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Berkeley Heights Twp.	\$44,000	\$520,050	\$564,050	\$19,595,725	\$13.24	20.00	.....	\$70,524,500	\$90,120,225
Clark Twp.	79,000	903,000	982,000	17,489,354	12.55	17.94	.....	74,223,796	91,713,150
Cranford Twp.	269,900	1,373,100	1,643,000	35,916,224	10.26	24.62	.....	109,418,570	145,334,794
Elizabeth, City	1,571,050	1,879,850	3,450,900	160,501,927	9.68	31.76	.....	301,385,741	461,887,668
Fanwood Bor.	40,000	552,000	592,000	18,554,876	7.02	40.81	.....	27,282,514	45,837,390
Garwood Bor.	89,900	233,465	323,365	6,860,846	10.44	24.52	.....	17,371,912	24,232,758
Hillside Twp.	414,800	781,250	1,196,050	63,379,463	6.52	36.29	.....	98,713,282	162,092,745
Kentworth Bor.	80,133	432,875	513,008	14,166,765	9.41	21.60	.....	44,454,578	58,621,343
Linden, City	530,400	1,464,000	1,994,400	119,498,268	6.83	22.55	.....	333,461,953	452,960,221
Mountainside Bor.	29,000	382,000	411,000	21,606,090	7.28	32.78	.....	42,135,333	63,741,423
New Providence Bor.	48,000	611,500 *111,000	659,500	34,488,927	6.21	41.53	.....	47,361,897	81,850,824
Plainfield, City	593,700	1,278,500	1,983,200	78,054,617	10.01	32.99	.....	146,821,063	224,875,680
Rahway, City	375,900	1,268,000	1,643,900	43,067,449	10.17	29.44	.....	92,374,400	135,441,849
Roselle Bor.	247,000	849,450	1,096,450	25,794,914	9.90	26.00	.....	70,626,809	96,421,723
Roselle Park Bor.	261,400	500,800	762,200	16,023,936	10.41	26.11	.....	45,114,783	61,143,719
Scotch Plains Twp.	129,000	1,076,600	1,205,600	45,849,489	6.76	39.43	.....	70,865,978	116,715,467
Springfield Twp.	104,400	761,200	865,600	48,964,826	6.38	38.26	.....	75,543,876	124,508,702
Summit, City	203,500	838,200	1,041,700	80,841,118	5.65	37.35	.....	130,869,224	211,710,342
Union Twp.	575,500	2,283,750	2,859,250	97,256,450	8.24	20.64	.....	334,033,487	431,289,937
Westfield, Town	262,150	1,445,600	1,707,750	62,047,492	10.52	26.66	.....	171,223,041	233,270,533
Winfield Twp. ....	.....	500	500	620,250	38.71	44.50	.....	762,750	1,383,000
Totals	\$5,948,733	\$19,546,690	\$25,495,423	\$1,010,584,006	.....	.....	.....	\$2,304,569,487	\$3,315,153,493

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

* Parsonages, Plainfield.

UNION COUNTY

Abstract of Ratables and Exemptions in the County of Union, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$332,823.43			\$484.40		\$332,339.03	\$1,054,933.90	\$617,714.06		\$588,083.10	\$2,593,970.09	
2	338,706.27			1,702.01		337,004.26	1,066,671.25	626,000.00		163,803.45	2,194,078.96	
3	536,736.62			607.49		536,129.13	2,311,639.50			835,042.92	3,682,811.55	
4	1,705,799.54			13,036.87		1,692,762.67	6,270,314.65		\$377,973.50	7,182,038.06	15,523,088.88	
5	169,282.28			350.95		168,931.33		780,294.67		351,850.71	1,301,076.71	
6	89,494.10			67.20		89,426.90	261,657.50	166,205.37		198,324.34	715,614.11	
7	598,625.48			485.45		598,140.03	1,770,194.12			1,758,363.62	4,126,697.77	
8	216,494.76			37.70		216,457.06	412,743.38	402,276.60		300,482.23	1,331,959.27	
9	1,672,829.54			848.90		1,671,980.64	3,607,461.50		466,239.50	2,406,373.87	8,152,055.51	
10	235,403.75			719.41		234,684.34	715,174.82	436,272.00		184,954.29	1,571,085.45	
11	302,283.67			309.88		301,973.79	1,409,825.42			427,475.54	2,139,274.75	
12	830,489.44			953.81		829,535.63	3,843,589.00			2,763,804.47	7,805,656.25	
13	500,200.94			1,018.62		499,182.32	1,971,633.00		368,727.15	1,786,122.28	4,377,118.60	
14	356,095.52			751.41		355,344.11	1,466,165.50		120,181.00	731,233.26	2,552,742.87	
15	225,810.16			94.58		225,715.58	1,090,841.50			350,610.73	1,667,167.81	
16	431,042.44			1,052.84		429,989.60		1,986,133.58		680,135.99	3,096,259.17	
17	459,823.68			1,150.34		458,673.34	1,175,229.41	852,614.97		633,731.31	3,120,249.03	
18	781,868.47			843.62		781,024.85	2,332,118.00		347,311.50	1,104,085.59	4,564,539.94	
19	1,592,798.92			2,282.48		1,590,516.44	4,520,400.00			1,897,056.43	8,007,972.87	
20	861,492.51			1,549.38		859,943.13	4,069,810.00			1,596,188.00	6,525,891.13	
21	5,107.56					5,107.56	200,439.00			34,533.74	240,080.30	
22	\$12,243,209.08			\$28,347.34		\$12,214,861.74	\$39,550,841.45	\$5,868,111.25	\$1,680,432.65	\$25,975,143.93	\$85,289,391.02	

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$2,279,980.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.369310474

Abstract of Ratables and Exemptions in the County of Union, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Berkeley Heights Twp.	\$1,221.79	.....	\$2,419,550	\$218,000.00	\$318,828.94	\$40,000.00	\$576,828.94
2 Clark Twp.	2,008.87	.....	1,946,450	381,000.00	254,810.00	17,000.00	652,810.00
3 Cranford Twp.	5,968.16	.....	6,208,200	500,000.00	445,735.76	71,500.00	1,017,235.76
4 Elizabeth, City	34,194.44	.....	35,707,850	327,696.20	2,584,185.27	360,000.00	3,271,881.47
5 Fanwood Bor.	1,181.87	.....	699,300	116,782.74	123,617.26	19,000.00	259,400.00
6 Garwood Bor.	1,025.70	.....	840,800	80,000.00	86,343.60	20,000.00	186,343.60
7 Hillside Twp.	11,966.46	.....	6,969,565	177,129.35	310,623.78	70,000.00	557,753.13
8 Kenilworth Bor.	506.28	.....	591,325	206,210.00	160,312.00	35,000.00	401,522.00
9 Linden, City	13,849.35	.....	7,080,381	476,733.12	2,239,954.31	80,000.00	2,796,692.43
10 Mountainside Bor. ....	.....	.....	1,384,200	75,000.00	162,211.50	22,000.00	259,211.50
11 New Providence Bor.	2,087.27	.....	2,823,175	200,000.00	234,102.55	45,000.00	479,102.55
12 Plainfield City	25,624.14	.....	10,013,350	795,000.00	927,619.20	230,000.00	1,952,619.20
13 Rahway City	9,116.01	.....	8,226,600	171,000.00	473,000.00	105,000.00	749,000.00
14 Roselle Bor.	2,338.88	.....	2,885,650	295,000.00	230,723.76	60,000.00	585,723.76
15 Roselle Park Bor.	1,510.47	.....	1,264,900	200,397.36	137,003.28	25,000.00	362,400.64
16 Scotch Plains Twp.	2,332.87	.....	5,036,300	315,000.00	578,288.94	75,000.00	968,288.94
17 Springfield Twp.	1,605.86	.....	5,048,500	270,000.00	296,682.10	65,000.00	631,682.10
18 Summit City	13,311.55	.....	11,611,100	584,000.00	831,650.48	85,000.00	1,500,650.48
19 Union Twp.	16,121.97	.....	19,702,688	986,093.36	1,120,937.56	120,000.00	2,227,030.92
20 Westfield Town	11,726.32	.....	6,988,475	900,000.00	455,662.77	65,000.00	1,420,662.77
21 Winfield Twp. ....	.....	.....	219,500	3,000.00	7,767.00	.....	10,767.00
22 Totals	\$157,698.26	.....	\$137,667,859	\$7,278,047.13	\$11,980,060.06	\$1,609,500.00	\$20,867,607.19

Total County Tax Appropriated \$12,372,560.00
 Less: Bank Stock Taxes due County 157,698.26
 Net County Taxes Apportioned (12 A III) \$12,214,861.74
 *Adjustments (Net Total 12 A IIb) ± 28,347.34
 Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$12,243,309.08

***Bank Stock Tax Due Municipality \$157,698.26
 Bank Stock Tax Due County 157,698.26
 Total Bank Stock Tax \$315,396.52

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

UNION COUNTY

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1962

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a)	(b)	(c)	(d)
					Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c)
Allamuchy Twp.	\$246,175	\$466,825	\$713,000	\$1,180	\$118,600	\$4,950	\$26,800	\$150,350
Alpha Bor.	491,770	3,157,325	3,649,095	3,282	21,000	260,300	40,675	321,975
Belvidere Town	273,625	2,453,230	2,726,855	10,279	1,400	97,725	125,730	224,855
Blairstown Twp.	322,625	968,450	1,291,075	15,295	81,700	30,075	46,125	157,900
Franklin Twp.	311,790	759,305	1,071,095	665	62,950	340,600	74,634	478,184
Frelinghuysen Twp.	189,795	525,455	715,250	708	80,050	9,050	31,650	120,750
Greenwich Twp.	317,020	934,000	1,251,020	1,276	74,650	17,000	102,750	194,400
Hackettstown Town	979,100	6,265,950	7,245,050	6,857	7,800	360,050	606,350	974,200
Hardwick Twp.	144,025	251,050	395,075	253	40,450	1,800	4,050	46,300
Harmony Twp.	346,050	1,030,875	1,376,925	3,085	81,100	1,100	229,350	311,550
Hope Twp.	250,575	748,850	999,425	.....	53,500	7,800	6,500	67,800
Independence Twp.	531,850	1,750,400	2,282,250	1,398	41,750	14,600	31,035	87,385
Knowlton Twp.	249,250	683,025	932,275	2,472	49,000	5,300	12,350	66,650
Liberty Twp.	202,275	510,645	712,920	152	16,025	1,700	12,575	30,300
Lopatcong Twp.	3,653,100	11,197,850	14,850,950	29,683	177,300	116,200	1,064,825	1,358,325
Mansfield Twp.	1,564,630	4,129,200	5,693,830	1,343	294,175	62,850	436,800	793,825
Oxford Twp.	157,325	559,685	717,010	397	187,200	21,900	17,615	226,715
Paha quarry Twp.	117,900	100,100	218,000	.....	2,300	.....	5,000	7,300
Phillipsburg Town	6,473,275	43,979,325	50,452,600	792,166	.....	1,958,300	5,450,775	7,409,075
Pohatcong Twp.	832,580	4,468,960	5,301,540	6,230	97,200	199,300	201,045	497,545
Washington Bor.	991,310	6,641,730	7,633,040	31,341	2,680	428,450	664,725	1,095,855
Washington Twp.	632,715	2,236,840	2,869,555	1,234	89,320	78,750	238,757	406,827
White Twp.	372,785	1,024,200	1,396,985	3,446	98,870	18,550	55,546	172,966
Totals	\$19,651,545	\$94,843,275	\$114,494,820	\$912,742	\$1,679,020	\$4,036,350	\$9,485,662	\$15,201,032

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1962—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens*	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Allamuchy Twp.	\$22,700	\$16,300	\$39,000	\$825,530	\$18.87	11.77	.....	\$5,344,774	\$6,170,304
Alpha Bor.	60,675	90,675	151,350	3,823,002	4.88	61.28	.....	2,305,694	6,128,696
Belvidere Town	54,567	106,500	161,067	2,800,922	13.40	24.62	.....	8,348,916	11,149,838
Blairstown Twp.	52,800	52,350	105,150	1,359,120	19.15	14.53	.....	7,594,506	8,953,626
Franklin Twp.	44,600	36,400	81,000	1,468,944	16.45	12.53	.....	7,477,149	8,946,093
Frelinghuysen Twp.	24,300	28,500	52,800	783,908	22.42	11.17	.....	5,688,062	6,471,970
Greenwich Twp.	35,100	48,450	83,550	1,363,146	11.48	24.69	.....	3,815,889	5,179,035
Hackettstown Town	118,700	187,600	306,300	7,919,807	11.97	28.31	.....	18,346,790	26,266,597
Hardwick Twp.	11,050	11,100	22,150	419,478	18.03	10.23	.....	3,466,850	3,886,328
Harmony Twp.	43,175	82,875	126,050	1,565,510	17.52	14.17	.....	8,340,259	9,905,769
Hope Twp.	25,650	37,700	63,350	1,003,875	12.96	20.10	.....	3,972,839	4,976,714
Independence Twp.	43,300	53,650	96,950	2,274,083	9.65	32.43	.....	4,755,215	7,029,298
Knowlton Twp.	43,875	46,800	90,675	910,722	19.67	11.79	.....	6,975,062	7,885,784
Liberty Twp.	27,900	30,900	58,800	684,572	26.17	15.22	.....	3,971,179	4,655,751
Lopatcong Twp.	50,400	138,500	188,900	16,050,058	2.33	114.48	\$1,878,422	.....	14,171,636
Mansfield Twp.	70,400	72,900	143,300	6,345,698	6.60	52.82	.....	5,085,856	11,431,554
Oxford Twp.	53,885	52,100	105,985	838,137	21.12	13.96	.....	4,419,165	5,257,302
Paha quarry Twp.	1,600	2,500	4,100	221,200	9.50	30.00	.....	508,696	729,866
Phillipsburg Town	471,600	621,175	1,092,775	57,561,066	3.24	97.30	.....	1,400,021	58,961,087
Pohatcong Twp.	91,500	178,000	269,500	5,535,815	7.44	35.68	.....	9,557,036	15,092,851
Washington Bor.	157,125	165,150	322,275	8,437,961	10.55	31.01	.....	16,981,729	25,419,690
Washington Twp.	64,800	137,900	202,700	3,074,916	16.94	16.06	.....	14,998,159	18,073,075
White Twp.	38,200	58,500	96,700	1,476,697	17.65	15.54	.....	7,592,622	9,069,319
Totals	\$1,607,902	\$2,256,525	\$3,864,427	\$126,744,167	.....	.....	\$1,878,422	\$150,946,438	\$275,812,183

* Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

WARREN COUNTY

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1962—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$40,481.38			\$8.20	\$40,473.18	\$800.65	\$106,115.00			\$8,249.86	\$155,728.69	
2	40,208.40			10.24	40,198.16		110,990.76			35,136.76	186,325.68	
3	73,150.50			76.23	73,074.27		228,433.50			73,567.60	375,075.37	
4	58,741.86			88.08	58,653.78	1,292.39	139,728.10			60,504.80	260,179.07	
5	*60,910.00			63.50	60,847.10	1,340.10	150,471.30			28,947.77	241,606.27	
6	42,460.51			281.82	42,178.69	934.18	96,618.41			36,000.00	175,731.28	
7	33,977.98			101.00	33,876.98	747.56	106,767.00			15,019.54	156,441.08	
8	172,326.67			8,644.24	163,682.43		541,195.90			242,773.49	947,651.82	
9	25,496.95			806.60	24,690.35	560.97	29,881.00			20,473.10	75,605.42	
10	64,988.56				64,988.56	1,429.81	163,722.00			44,000.00	274,140.37	
11	32,650.62			136.12	32,514.50	718.35	78,529.00			18,326.70	130,088.55	
12	46,116.06			232.43	45,884.53	1,014.62	148,163.65			24,298.41	219,361.21	
13	51,736.09			53.80	51,682.29	1,138.25	105,095.50			21,199.94	179,115.98	
14	30,544.89			245.44	30,299.45	672.03	104,000.00			44,134.01	179,105.49	
15	92,975.53			710.16	92,265.37	2,045.55	224,692.23			54,537.36	373,540.51	
16	74,998.73			1,223.03	73,775.70	1,650.05	292,901.79			49,870.51	418,198.05	
17	34,491.46				34,491.46	758.85	117,651.00			24,070.71	176,972.02	
18	4,788.41				4,788.41	105.36	6,500.00			9,608.37	21,002.14	
19	386,824.67			253.07	386,571.60		679,900.00		\$123,382.50	670,406.37	1,860,260.47	
20	99,019.32			40.50	98,978.82	2,178.52	250,609.25			60,000.00	411,766.59	
21	166,770.38			86.09	166,684.29		476,683.50			246,611.26	889,979.05	
22	118,571.61			337.99	118,233.62	2,608.68	327,010.48			72,923.60	520,776.38	
23	59,500.87			381.15	59,119.72	1,309.08	162,666.00			37,513.35	260,608.15	
24	\$1,811,732.95			\$13,779.69	\$1,797,953.26	\$21,395.00	\$4,648,325.37		\$123,382.50	\$1,898,203.51	\$8,489,259.04	

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

\$663,855.00

**Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes

\$0.65606775

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$.65606775.**

* Franklin Twp. County Taxes erroneously calculated which will result in an overpayment. Adjustment will be made in 1963.

** County Apportionment rate erroneously calculated. Rate should be .65687198. Adjustment will be made in 1963.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1962—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Allamuchy Twp.			\$216,725	\$8,000.00	\$10,399.00	\$20,000.00	\$38,399.00
2 Alpha Bor.			487,050	21,000.00	28,291.30	7,000.00	56,291.30
3 Belvidere Town	\$2,736.89		879,550	32,000.00	37,861.00	11,000.00	80,861.00
4 Blairstown Twp.	1,175.02		612,200	10,000.00	38,562.00	35,000.00	83,562.00
5 Franklin Twp.			216,600	14,905.56	42,147.00	9,000.00	66,052.56
6 Frelinghuysen Twp.			45,300	30,000.00	18,030.00	13,000.00	61,030.00
7 Greenwich Twp.			123,700	4,000.00	27,418.00	6,500.00	37,918.00
8 Hackettstown Town	4,004.55		2,074,500	22,000.00	57,410.00	48,000.00	127,410.00
9 Hardwick Twp.			32,250		17,516.00	8,700.00	26,216.00
10 Harmony Twp.			110,000	8,185.81	22,177.00	23,000.00	53,362.81
11 Hope Twp.	959.27		112,000	5,000.00	15,962.00	7,500.00	28,462.00
12 Independence Twp.			187,300	25,000.00	20,023.00	15,000.00	60,023.00
13 Knowlton Twp.			58,150	10,200.00	27,142.00	18,000.00	55,342.00
14 Liberty Twp.			8,400		15,351.00	20,000.00	35,351.00
15 Lopatcong Twp.			2,363,500	35,000.00	32,131.00	20,000.00	87,131.00
16 Mansfield Twp.			475,025	25,000.00	43,161.00	15,000.00	83,161.00
17 Oxford Twp.			122,000	10,500.00	24,579.00	19,000.00	54,079.00
18 Pahaquarry Twp.			3,100	2,000.00	19,388.00	2,000.00	23,388.00
19 Phillipsburg Town	7,524.15		9,850,650	295,000.00	259,691.00	45,000.00	599,691.00
20 Pohatcong Twp.			155,000	9,766.23	29,164.00	30,000.00	68,930.23
21 Washington Bor.	7,224.60		1,299,310	80,000.00	108,237.00	40,000.00	228,237.00
22 Washington Twp.		389	659,250	15,000.00	53,277.00	20,000.00	88,277.00
23 White Twp.			69,100	12,000.00	33,001.00	26,000.00	71,001.00
24 Totals	\$23,624.48	389	\$20,160,660	\$674,557.60	\$980,918.30	\$458,700.00	\$2,114,175.90
Total County Taxes Appropriated		\$1,821,577.75		***Bank Stock Tax Due Municipality		\$23,624.48	
Less: Bank Stock Taxes Due County		23,624.49		Bank Stock Tax Due County		23,624.49	
Net County Taxes Appropriated (12 A III)		\$1,797,953.26		Total Bank Stock Tax		\$47,248.97	
Adjustments (Net Total 12 A IIb) +		13,779.69					
Total County Taxes Apportioned		\$1,811,732.95					

WARREN COUNTY

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1962

COUNTY	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed			
					(a) Farm Stock and Farm Machinery	(b) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(c) All Other Tangible Personal Property Used in Business	(d) Total Value of Tangible Personal Property Assessed (a+b+c)
					Atlantic	\$97,588,498	\$262,564,456	\$360,152,954	$628,647	$77,485	$1,630,264	$17,560,815	$19,268,564
Bergen	351,789,353	1,015,535,476	1,367,324,829	2,261,772	76,480	39,953,935	155,914,791	95,945,206
Burlington	44,212,609	163,230,745	207,443,354	143,577	670,990	5,060,217	12,577,311	18,308,518
Camden	119,636,198	493,124,661	612,760,859	2,402,630	138,125	25,956,923	31,721,643	57,816,691
Cape May	156,826,258	352,172,488	508,998,746	81,293	147,650	10,845,786	16,590,570	27,584,006
Cumberland	31,771,892	100,877,830	132,649,722	190,738	1,186,100	5,558,190	12,079,750	18,824,040
Essex	453,925,200	1,408,775,550	*1,862,700,750	13,290,765	71,600	99,210,560	103,050,140	202,362,300
Gloucester	35,235,128	137,488,717	172,723,845	90,713	502,464	6,653,865	6,768,918	13,925,247
Hudson	268,422,567	581,601,875	850,024,442	106,843,910	.....	18,399,990	129,865,440	148,265,430
Hunterdon	13,194,694	49,221,473	62,416,167	123,980	1,385,350	2,377,571	4,378,871	8,141,792
Mercer	118,613,389	416,816,163	535,429,552	2,552,188	404,190	27,400,184	33,961,953	61,766,327
Middlesex	115,647,697	437,151,587	552,799,284	4,552,321	259,515	27,382,987	42,123,293	69,765,795
Monmouth	441,679,110	1,295,627,854	1,737,306,964	606,416	2,347,660	31,954,903	48,562,413	82,864,976
Morris	109,524,759	354,849,445	464,374,204	757,358	516,185	9,850,131	22,867,612	33,233,928
Ocean	127,849,552	280,458,304	408,307,856	144,055	280,463	3,521,045	12,552,428	16,353,936
Passaic	154,628,790	497,182,696	651,811,486	1,444,207	35,400	37,861,516	38,021,320	75,918,236
Salem	10,181,014	44,709,958	54,890,972	34,318	758,630	1,748,021	18,984,280	21,490,931
Somerset	35,963,725	119,360,641	155,324,366	617,019	421,585	6,646,275	79,155,661	16,223,521
Sussex	24,424,127	62,207,681	86,631,808	65,195	1,099,865	2,487,882	+1,968,525	5,556,272
Union	202,605,298	723,743,057	926,348,355	5,049,247	17,700	49,260,979	55,403,148	104,681,827
Warren	19,651,545	94,843,275	114,494,820	912,742	1,679,020	4,036,350	9,485,662	15,201,032
Totals	\$2,933,371,403	\$8,891,543,932	\$11,824,915,335	\$142,793,091	\$12,076,457	\$417,827,574	\$683,594,544	\$1,113,498,575

* Essex County—\$1,198,300 Value of municipally owned property leased to non-exempt persons or corporations not included in Cols. 3 or 7 but is included in Cols. 10 and 11 of the Abstract of Ratables.
 Column 5 (c) includes Tangible Personal Property not used in Business (other than Household Property and Personal Effects):
 † Bergen County, \$18,800; ‡ Burlington County, \$77,050; § Morris County, \$31,100; ¶ Somerset County, \$34,000; + Sussex County, \$2,400; Total, \$163,350.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1962—Continued)

COUNTY	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5d-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) 1962 Exemption of Senior Citizens†	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Atlantic	\$3,484,410	\$5,843,203	\$9,327,613	\$370,722,552				\$431,044,711	\$801,767,263
Bergen	9,313,285	34,811,375	44,124,660	1,421,407,147				3,673,524,924	5,094,932,071
Burlington	2,843,854	9,144,927	11,988,781	213,906,668				663,745,378	877,652,046
Camden	5,845,956	16,469,548	22,315,504	650,664,676				846,711,372	1,497,376,048
Cape May	2,190,650	1,908,325	4,098,975	\$532,485,410			\$7,208,706	18,144,053	\$543,420,757
Cumberland	2,316,252	2,923,400	5,239,652	146,424,848				246,056,884	392,481,732
Essex	9,507,000	\$20,481,850	29,988,850	*2,048,384,965				*2,292,810,593	*4,341,195,558
Gloucester	2,656,780	6,000,290	8,657,070	178,082,735			1,459,981	453,474,458	630,097,212
Hudson	6,546,695	8,517,475	15,064,170	1,090,069,612				1,016,209,157	2,106,278,769
Hunterdon	1,398,142	1,912,995	3,311,137	67,370,802				290,278,398	357,649,200
Mercer	4,497,520	9,175,060	13,672,580	586,075,487				747,984,126	1,334,059,613
Middlesex	5,919,448	22,215,681	28,135,129	598,982,271				1,901,559,635	2,500,541,906
Monmouth	6,163,180	14,201,985	20,365,165	1,800,413,191				60,992,234	1,749,095,439
Morris	3,178,686	11,982,145	15,160,831	483,204,659				1,245,790,642	1,728,995,301
Ocean	3,506,019	5,893,330	9,399,349	415,406,498			621,053	570,923,496	985,713,941
Passaic	5,961,842	11,606,325	17,568,167	711,605,762				†1,272,041,179	1,983,646,941
Salem	1,006,953	1,730,320	2,737,273	73,678,948				168,313,772	241,992,720
Somerset	1,964,300	6,310,100	8,274,400	163,890,506				759,264,177	923,154,683
Sussex	1,077,296	2,073,298	3,150,594	89,102,681				263,165,728	352,268,409
Union	5,948,733	†19,546,690	25,495,423	1,010,584,006				2,304,569,487	3,315,153,493
Warren	1,607,902	2,256,525	3,864,427	126,744,167				150,946,433	275,812,183
Totals	\$86,934,903	†\$214,984,847	\$301,919,750	\$12,779,207,591			\$123,488,148	\$19,377,555,842	\$32,033,275,285

† Include only Senior Citizens Exemption allowed and appearing in the 1962 Assessment List. Do not include Senior Citizens Exemptions approved to apply against the 1961 Assessment for Credit allowable or refundable in 1962.

‡ Column 6 (b) Includes Parsonage Exemptions for: Essex County, \$859,600; Union County, \$111,000; Total, \$970,600.

§ Totals of Columns 7 and 11 in the Cape May County Abstract are understated by \$79,660 because the values of Second-Class Railroad Property (Column 4) were inadvertently omitted in all cases except Woodbine Borough.

¶ Column 10 (b) total includes additional valuation to equalize Second-Class Railroad Property in the amount of \$566,348. (See Passaic County Abstract, City of Passaic.)

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1962—Continued)

12—APPORTIONMENT OF TAXES												
County	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$4,558,317.36			\$64,165.08		\$4,494,152.28	\$39,557.65	\$7,471,264.77	\$1,404,197.97	\$167,363.07	\$11,640,642.00	\$25,217,177.74
2	16,316,418.13			125,875.10	\$13.82	16,190,556.85		66,429,047.27	7,187,625.00	583,691.00	34,607,486.26	124,998,406.38
3	3,817,730.46			35,768.07		3,781,962.39	119,150.00	12,688,066.63	1,694,382.40	210,082.75	3,523,986.70	22,017,630.87
4	10,754,971.71			91,208.02	10.48	10,663,774.17	72,500.00	20,119,250.22	2,134,818.94	98,755.00	12,785,111.84	45,874,210.57
5	2,092,992.18			3,234.63	70.02	2,059,827.57	25,934.40	2,694,744.96	558,904.86	106,166.62	5,190,671.28	10,636,249.69
6	2,334,980.85			48,491.09		2,286,489.76		6,158,450.72		250,674.00	2,438,762.13	11,134,376.61
7	36,353,315.81			510,302.61		35,843,013.20		69,486,864.42	1,202,646.23	3,986,687.00	68,897,123.03	179,416,333.88
8	2,500,138.24			10,324.38		2,489,813.86		9,403,298.32	1,104,013.00	26,526.50	†2,314,754.19	†15,337,177.57
9	24,614,142.79			483,588.82		24,130,553.97		25,860,496.53		2,054,816.23	60,212,504.93	112,258,371.66
10	1,403,880.25			4,108.79	135.12	1,399,906.58	40,000.00	3,022,848.63	2,147,604.47		1,236,796.80	7,847,156.48
11	7,824,381.58			119,564.36		7,704,817.22	88,000.00	17,556,777.44	1,984,035.25	491,937.00	13,858,572.36	41,684,139.27
12	11,604,039.83			58,958.45	950.00	11,546,031.38		37,394,023.22		818,847.15	15,067,184.63	64,826,086.38
13	8,031,914.37			35,839.14	72.53	7,996,147.76	109,622.58	22,947,532.63	4,307,247.50		13,900,447.77	49,260,998.24
14	6,425,669.13			20,112.00		6,399,557.13	279,301.20	27,176,316.61	3,203,162.36		10,792,707.16	47,851,044.46
15	4,560,086.35			76,494.26		4,483,592.09	123,337.00	9,333,038.03	1,617,641.13		5,315,282.96	20,872,891.21
16	10,235,164.94			49,272.31		10,185,892.63		25,629,931.64	2,167,362.25	1,350,546.63	19,676,710.49	59,010,443.64
17	1,624,878.00			17,348.09		1,607,529.91		3,268,684.22	1,088,569.00	11,241.00	745,190.67	6,721,214.80
18	3,008,229.99			4,301.53		3,003,928.46	192,628.84	11,710,656.72	3,612,601.54		4,361,924.93	22,881,740.49
19	2,145,167.98	\$33,138.79	\$33,138.79	15,562.85		2,129,605.13	89,079.60	4,675,619.51	569,476.07	26,185.50	2,060,089.92	9,550,055.73
20	12,243,209.08			28,347.34		12,214,861.74		39,550,841.45	5,868,111.25	1,680,432.65	25,975,143.93	85,289,391.02
21	1,811,732.95			13,779.69		1,797,953.26	21,395.00	4,648,325.37		123,382.50	1,898,203.51	8,489,259.64
22	\$174,231,361.98	\$33,138.79	\$33,138.79	\$1,822,646.61	\$1,251.97	\$172,409,967.34	\$1,200,506.27	\$427,226,079.71	\$41,852,399.22	\$11,987,334.60	\$316,499,297.49	\$971,174,356.33

† Bank stock in the amount of \$1,228.30 not deducted from Column 12 C II. See Gloucester County Abstract.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1962—(Concluded)

COUNTY	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				17 Total Ratables Determined Pursuant to R. S. 54:1-35 After Equalization Under R. S. 54:1-33 and 54:1-34
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)	
1 Atlantic	\$51,614.68	.....	\$49,349,006	\$2,654,157.69	\$6,722,413.84	\$1,407,756.49	\$10,784,328.02	\$803,858,043
2 Bergen	224,356.46	.....	183,890,450	9,054,229.05	15,358,781.52	2,574,667.54	26,987,678.11	5,092,125,166
3 Burlington	51,018.21	.....	78,122,730	2,101,178.08	5,264,736.47	1,288,242.20	8,654,156.75	879,909,015
4 Camden	97,900.54	.....	97,316,226	3,755,813.36	7,124,735.34	1,897,845.00	12,778,393.70	1,491,666,235
5 Cape May	14,151.53	.....	40,900,976	1,374,237.34	1,028,466.26	744,389.75	4,047,093.35	543,217,928
6 Cumberland	33,869.32	1,153	30,349,735	804,094.51	2,005,468.21	723,310.27	3,532,872.99	391,910,023
7 Essex	500,163.09	.....	442,115,001	11,575,466.83	29,121,462.45	5,071,500.00	45,768,429.28	4,331,457,794
8 Gloucester	35,186.14	431	21,452,018	1,328,735.19	2,314,547.39	945,300.00	4,588,582.58	634,131,533
9 Hudson	173,273.52	.....	386,138,058	6,407,038.87	19,219,126.80	3,445,000.00	29,071,165.67	2,108,641,437
10 Hunterdon	23,158.18	367	18,944,507	823,582.05	1,140,227.39	615,835.48	2,579,644.92	355,017,265
11 Mercer	94,790.78	.....	294,516,955	1,668,505.98	8,618,322.23	2,178,994.81	12,465,823.02	1,335,574,066
12 Middlesex	91,034.40	.....	166,548,530	5,813,415.31	13,216,655.19	1,968,475.00	20,998,545.50	2,465,232,841
13 Monmouth	103,411.47	.....	210,297,882	4,681,601.27	7,536,893.40	3,011,950.00	15,230,444.67	1,743,124,566
14 Morris	65,048.24	.....	112,903,785	3,717,301.67	4,767,125.35	1,707,828.11	10,192,255.13	1,720,458,172
15 Ocean	43,855.90	.....	24,407,031	2,656,622.01	3,402,637.55	1,331,650.00	7,390,909.56	978,335,217
16 Passaic	177,619.53	.....	147,621,235	4,388,203.34	7,707,114.84	2,383,300.00	14,478,618.18	2,009,557,652
17 Salem	19,930.09	.....	8,816,681	830,342.60	1,843,358.46	391,063.43	3,064,764.49	240,122,541
18 Somerset	41,145.71	.....	26,714,476	2,078,763.23	2,510,956.05	785,500.00	5,375,219.28	936,984,347
19 Sussex	17,401.92	.....	7,384,752	857,400.00	892,505.51	689,500.00	2,439,405.51	353,775,853
20 Union	157,698.26	.....	137,667,859	7,278,047.13	11,980,060.06	1,609,500.00	20,867,607.19	3,311,930,268
21 Warren	23,624.48	389	20,160,660	674,557.60	980,918.30	458,700.00	2,114,175.90	275,214,023
22 Totals	\$2,040,252.45	2,340	\$2,505,618,553	\$74,523,293.11	\$153,656,512.61	\$35,230,308.08	\$263,410,113.80	\$32,002,243,985

STATE OF NEW JERSEY

TABLE OF EQUALIZED VALUATIONS

YEAR 1962

Promulgated by the Director, Division of Taxation, as of October 1, 1962, for use by the Commissioner of Education in the Calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1, et seq.).

NOTE: The taxing districts marked †† have filed appeals with the State Division of Tax Appeals. This Division is required by statute to complete any revisions by January 10, 1963.

A Table of Equalized Valuations reflecting all such revisions will be published subsequently, and will be available upon request at the Local Property Tax Bureau, 314 East State Street, Trenton 25, New Jersey.

**Atlantic County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)**

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	\$5,470,550	23.98%	\$22,812,969	\$13,981	\$164,128	\$22,991,078
Atlantic City	151,106,765	51.12	295,592,263	537,160	10,370,750	306,500,173
Brigantine City	20,213,335	52.62	38,470,800	.....	163,600	38,634,400
Buena Bor.	1,011,450	10.34	10,072,050	374	85,625	10,158,019
Buena Vista Twp.	8,558,325	62.02	13,799,299	1,053	133,675	13,934,027
Corbin City	499,442	51.41	971,488	154	17,950	989,592
Egg Harbor City	6,458,026	54.21	11,912,979	1,560	503,030	12,422,569
Egg Harbor Twp.	6,334,429	20.61	30,734,736	33	612,641	31,347,410
Estell Manor City	578,950	17.66	3,278,313	60	66,950	3,345,323
Folsom Bor.	1,026,464	24.42	4,203,374	265	157,830	4,361,469
Galloway Twp.	11,434,005	38.40	29,776,055	12,621	648,605	30,437,281
Hamilton Twp.	8,736,800	26.26	33,270,373	690	790,825	34,061,888
Hammonton Town	5,496,075	11.94	46,030,779	33,686	881,605	46,946,070
Linwood City	6,262,318	23.21	23,892,858	38	91,425	23,984,321
Longport Boro.	8,241,340	45.76	18,009,921	.....	94,800	18,104,721
Margate City	39,954,500	51.23	77,990,435	.....	938,900	78,929,335
Mullica Twp.	1,573,255	12.00	13,110,458	516	120,930	13,231,904
Northfield City	13,136,400	49.25	26,672,893	144	380,500	27,053,537
Pleasantville City	23,578,875	55.50	42,484,459	26,139	1,576,090	44,056,688
Port Republic City	1,018,400	46.73	2,179,323	.....	61,950	2,241,278
Somers Point City	6,409,740	26.70	24,006,517	173	347,995	24,354,685
Ventnor City	31,325,150	51.45	60,884,645	.....	888,030	61,772,675
Weymouth Twp.	1,668,360	58.02	2,875,491	.....	165,730	3,041,221
Totals	\$360,152,954		\$833,032,483	\$628,647	\$19,268,564	\$852,929,694

*Exclusive of Class II Railroad Property.

ATLANTIC COUNTY

Bergen County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Bor.	\$5,838,200	18.71%	\$31,203,634	\$9,711	\$149,700	\$31,363,045
Alpine Bor.	3,026,050	17.64	17,154,478	.....	110,350	17,264,828
††Bergenfield Bor.	24,955,200	16.25	153,570,462	12,377	343,520	153,926,359
Bogota Bor.	16,066,890	35.05	45,839,914	21,597	4,172,100	50,033,611
Carlstadt Bor.	18,499,575	37.59	49,214,086	970	2,510,942	51,725,998
Cliffside Park Bor.	15,561,375	17.95	86,692,897	.....	1,097,650	87,790,547
Closter Bor.	21,834,972	38.66	56,479,493	7,365	887,751	57,374,609
†Cresskill Bor.	17,257,560	33.75	51,133,511	22	434,895	51,568,428
Demarest Bor.	6,634,430	20.73	32,004,004	2,000	61,850	32,067,854
Dumont Bor.	37,235,210	35.73	104,212,734	6,138	1,201,135	105,510,007
††East Paterson Bor.	18,812,170	16.98	110,790,165	2,403	1,913,950	112,706,518
East Rutherford Bor.	11,938,400	22.32	53,487,455	23,931	2,849,730	56,361,116
Edgewater Bor.	17,219,067	48.74	35,324,410	1,075,210	3,687,554	40,091,174
Emerson Bor.	11,066,875	23.33	47,436,241	1,101	241,825	47,679,167
Englewood City	74,246,700	38.61	192,299,145	46,600	4,001,700	196,347,445
Englewood Cliffs Bor.	10,810,971	20.91	51,702,396	.....	1,213,971	52,916,367
Fair Lawn Bor.	60,055,035	27.08	221,768,962	30,802	5,825,100	227,624,864
Fairview Bor.	10,338,025	19.52	52,961,194	3,609	1,164,417	54,129,220
Fort Lee Bor.	24,901,496	16.21	153,618,112	.....	818,905	154,437,017
Franklin Lakes Bor.	8,868,900	24.63	36,008,526	1,065	222,400	36,231,991
Garfield City	23,784,075	20.31	117,105,244	4,609	2,900,050	120,009,903
Glen Rock Bor.	43,150,115	48.50	88,969,309	16,761	725,050	89,711,120
Hackensack Bor.	64,527,675	32.08	201,146,119	58,538	13,625,185	214,829,842
Harrington Park Bor.	6,222,625	20.46	30,413,612	1,503	78,650	30,493,765
††Hasbrouck Heights Bor.	14,614,365	17.52	83,415,325	3,786	349,810	83,768,921
Haworth Bor.	5,904,060	22.61	26,112,605	5,291	38,875	26,156,771
Hillsdale Bor.	10,130,387	15.97	63,433,857	7,976	585,150	64,026,983
Hohokus Bor.	7,307,570	17.65	41,402,663	14,109	252,295	41,669,037
Leonia Bor.	21,959,500	39.84	55,116,717	5,941	567,940	55,690,598
Little Ferry Bor.	13,627,949	38.16	35,712,655	.....	663,160	36,375,815
Lodi Bor.	26,312,400	25.29	104,042,705	9,221	1,708,700	105,760,626
Lyndhurst Twp.	41,400,000	36.88	112,255,965	92,173	3,203,250	115,551,388
Mahwah Twp.	15,426,880	17.11	90,162,946	242,225	2,470,850	92,876,021
Maywood Bor.	13,574,740	20.61	65,864,823	1,112	415,429	66,281,364
Midland Park Bor.	8,713,900	20.38	42,757,115	2,576	576,350	43,336,041
Montvale Bor.	11,553,050	36.00	32,091,806	2,453	420,800	32,515,059
††Moonachie Bor.	4,608,900	25.04	18,406,150	.....	181,000	18,687,150
††New Milford Bor.	19,952,390	18.87	105,178,651	.....	322,420	105,501,071
North Arlington Bor.	15,724,925	17.18	91,530,413	1,703	930,850	92,462,966
Northvale Bor.	3,413,835	15.59	21,897,595	2,375	138,384	22,038,354

Norwood Bor.	8,146,870	37.85	21,524,095	1,512	270,440	21,796,047
Oakland Bor.	15,417,200	25.31	60,913,473	316	367,750	61,281,539
Old Tappan Bor.	4,785,500	23.72	20,174,958	.....	166,900	20,341,858
Oradell Bor.	12,852,800	18.80	68,365,957	1,943	281,625	68,649,525
Palisades Park Bor.	13,131,775	18.16	72,311,536	1,062	268,070	72,580,668
Paramus Bor.	40,965,000	19.32	212,034,627	.....	4,559,560	216,594,187
Park Ridge Bor.	8,162,200	18.39	44,383,904	740	300,286	44,684,940
Ramsey Bor.	15,946,725	20.28	78,032,766	11,011	1,142,300	79,786,077
Ridgefield Bor.	14,116,251	16.25	86,869,237	256,901	928,646	88,054,784
Ridgefield Park Twp.	57,665,090	91.40	63,090,908	78,674	5,425,410	68,594,992
Ridgewood Twp.	85,741,900	39.30	218,172,774	41,534	2,807,200	221,021,508
River Edge Bor.	12,431,943	15.30	81,254,529	3,144	793,070	82,050,743
River Vale Twp.	16,666,690	38.44	43,357,674	.....	289,400	43,647,074
Rochelle Park Twp.	6,286,800	15.54	40,455,598	3,114	305,515	40,764,227
Rockleigh Bor.	1,145,080	37.20	3,078,172	.....	62,790	3,140,962
Rutherford Bor.	44,305,000	37.29	118,812,014	14,241	2,239,650	121,085,905
Saddle Brook Twp.	30,248,320	36.00	84,023,111	20,905	1,035,720	85,079,736
Saddle River Bor.	6,257,000	20.20	30,975,248	.....	75,100	31,050,348
South Hackensack Twp.	7,875,950	30.74	25,621,178	848	2,363,332	27,985,358
Teaneck Twp.	58,158,333	20.36	285,649,975	26,796	2,514,715	288,191,486
Tenafly Bor.	27,237,280	20.59	132,284,021	4,088	565,550	132,853,659
Teterboro Bor.	8,035,408	26.82	29,960,507	19,496	1,558,084	31,538,087
Upper Saddle River Bor.	7,935,300	20.02	39,636,863	.....	344,700	39,981,563
Waldwick Bor.	10,003,700	18.14	55,147,189	43,432	300,970	55,491,591
Wallington Bor.	7,076,550	16.89	41,897,869	385	617,855	42,516,109
Washington Twp.	9,553,365	20.24	47,200,420	.....	100,170	47,300,590
Westwood Bor.	12,530,295	19.27	65,024,883	11,544	363,400	65,399,827
Woodcliff Lake Bor.	5,781,650	21.90	26,400,228	623	61,325	26,462,176
Wood Ridge Bor.	14,878,100	18.73	79,434,597	1,196	2,162,015	81,597,808
Wyckoff Twp.	16,911,220	17.60	96,086,477	1,014	440,005	96,527,496
Totals	\$1,367,324,829		\$5,282,696,882	\$2,261,772	\$95,945,206	\$5,380,903,800

* Exclusive of Class II Railroad Property.

Burlington County, 1962 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	\$730,965	18.53%	\$3,944,765		\$47,065	\$3,991,830
Beverly City	1,959,650	21.02	9,322,788	\$2,700	111,147	9,436,635
Bordentown City	4,608,425	27.27	16,899,248	7,870	281,300	17,188,418
Bordentown Twp.	4,461,145	15.13	29,485,426	2,258	465,050	29,952,734
Burlington City	8,454,050	21.29	39,709,018	49,164	1,464,290	41,222,472
†Burlington Twp.	8,540,850	19.90	42,918,844	7,111	1,465,825	44,391,780
Chesterfield Twp.	1,253,770	15.45	8,115,916		175,850	8,290,866
Cinnaminson Twp.	11,968,325	17.94	66,713,071		1,040,850	67,753,921
Delanco Twp.	2,975,715	18.97	15,686,426	722	242,450	15,929,598
†Delran Twp.	10,578,680	31.45	33,636,502		1,036,540	34,673,042
Eastampton Twp.	1,818,200	28.18	6,452,094	2,421	94,725	6,549,240
Edgewater Park Twp.	3,623,545	20.19	17,947,226	5,274	215,250	18,167,750
Evesham Twp.	4,332,522	13.24	32,722,976		144,115	32,867,091
Fieldsboro Bor.	356,925	13.81	2,584,540	34	248,200	2,832,774
†Florence Twp.	6,065,725	17.16	35,348,048	6,001	1,215,646	36,569,695
Hainesport Twp.	1,592,775	15.67	10,164,486	488	128,825	10,293,799
Levittown Twp.	27,557,030	30.34	90,827,390		511,090	91,338,480
Lumberton Twp.	2,607,710	21.47	12,145,831	953	140,640	12,287,424
Mansfield Twp.	3,275,050	28.44	11,515,647	1,215	246,900	11,763,762
†Maple Shade Twp.	18,583,990	36.85	50,431,452	3,498	825,175	51,260,125
Medford Twp.	6,113,900	17.30	35,340,462	400	350,800	35,691,662
Medford Lakes Bor.	3,836,700	21.05	18,226,603		50,200	18,276,803
Moorestown Twp.	14,725,970	19.03	77,382,922	7,768	1,216,145	78,606,835
Mount Holly Twp.	12,647,650	29.30	43,166,041	22,234	2,040,640	45,228,915
†Mount Laurel Twp.	4,759,895	14.81	32,139,737	392	292,719	32,432,848
New Hanover Twp.	156,760	21.84	717,766	2,880	207,690	928,336
North Hanover Twp.	709,290	11.89	5,939,445	120	122,975	6,062,540
Palmyra Bor.	6,038,175	24.78	24,367,131	2,423	247,850	24,617,404
Pemberton Bor.	1,059,709	27.96	3,790,057	74	133,200	3,923,331
Pemberton Twp.	5,345,412	16.25	32,894,843	7,484	359,545	33,261,872
Riverside Twp.	8,810,530	28.18	31,265,188	6,305	1,721,585	32,993,078
Riverton Bor.	3,825,775	28.86	13,256,324	3,217	143,750	13,403,291
Shamong Twp.	951,065	27.07	3,513,354		76,075	3,589,429
Southampton Twp.	3,592,900	25.01	14,365,854	231	199,425	14,565,510
Springsfield Twp.	3,277,650	33.23	9,863,527	36	349,500	10,213,063
Tabernacle Twp.	1,650,420	28.51	5,788,916		51,095	5,840,011
Washington Twp.	816,275	22.71	3,594,342		18,850	3,613,192
Westampton Twp.	1,881,250	24.90	7,555,221		197,300	7,752,521
Woodland Twp.	1,153,050	24.59	4,689,101	101	60,300	4,749,502
Wrightstown Bor.	749,030	20.13	3,720,964	203	367,941	4,089,108
Totals	\$207,443,354		\$908,148,592	\$143,577	\$18,308,518	\$926,600,687

* Exclusive of Class II Railroad Property.

Camden County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Bor.	\$10,001,850	24.01%	\$41,657,018	\$3,100	\$659,085	\$42,319,203
Audubon Park Bor.	894,160	61.86	1,445,457	.....	5,000	1,450,457
Barrington Bor.	15,536,150	47.60	32,638,971	100	2,878,800	35,517,871
Bellmawr Bor.	13,516,675	35.91	37,640,420	.....	348,550	37,988,970
Berlin Bor.	7,641,300	50.39	15,164,318	4,978	694,600	15,863,896
Berlin Twp.	4,307,825	44.01	9,788,287	.....	72,605	9,860,892
Brooklawn Bor.	1,707,010	21.18	8,059,537	640	141,600	8,201,777
Camden City	139,586,219	47.59	293,309,979	2,290,235	32,410,220	328,010,434
††Cherry Hill Twp.	102,258,425	45.67	223,907,215	567	3,374,300	227,282,082
Cheshurst Bor.	146,690	11.56	1,268,945	.....	13,100	1,282,045
Clementon Bor.	6,797,075	44.15	15,395,413	1,828	187,375	15,584,616
††Collingswood Bor.	33,952,075	43.29	78,429,372	7,787	1,495,750	79,932,909
Gibbsboro Bor.	2,650,809	28.56	9,281,544	4,282	363,942	9,649,768
Gloucester City	11,901,675	25.87	46,005,702	15,050	2,198,740	48,219,492
Gloucester Twp.	12,007,025	17.86	67,228,583	2,785	497,055	67,728,423
Haddon Twp.	39,253,025	50.80	77,269,731	1,658	776,005	78,047,397
Haddonfield Bor.	73,145,000	86.65	84,414,310	11,465	3,451,500	87,877,275
Haddon Heights Bor.	17,965,250	44.47	40,398,583	2,000	417,900	40,818,483
Hi-Nella Bor.	420,465	31.72	1,325,552	30	8,150	1,333,732
Laurel Springs Bor.	3,905,255	53.83	7,254,793	280	500,000	7,755,073
Lawnside Bor.	1,105,230	19.25	5,741,455	.....	74,169	5,815,624
Lindenwold Bor.	10,217,002	45.83	22,293,262	1,823	163,600	22,458,685
Magnolia Bor.	2,572,125	17.77	14,474,536	100	73,770	14,548,406
Merchantville Bor.	9,085,100	45.36	20,023,880	6,913	1,198,055	21,233,848
Mount Ephraim Bor.	3,984,940	19.57	20,362,494	.....	138,240	20,500,734
Oaklyn Bor.	5,038,275	26.59	18,948,007	9,374	153,975	19,111,356
Pennsauken Twp.	43,004,575	25.69	167,398,112	26,917	4,492,005	171,917,034
Pine Hill Bor.	4,308,550	39.22	10,985,594	1,045	41,775	11,028,414
Pine Valley Bor.	375,585	30.55	1,229,411	.....	1,000	1,230,411
Runnemede Bor.	5,007,375	16.15	31,376,935	.....	254,800	31,631,735
Somerdale Bor.	6,100,979	35.78	17,051,367	50	130,350	17,181,767
Stratford Bor.	4,704,280	20.09	23,416,028	710	127,425	23,544,163
Tavistock Bor.	223,550	47.07	474,931	.....	3,600	478,531
Voorhees Twp.	9,009,775	46.33	19,446,957	1,268	153,550	19,601,775
Waterford Twp.	3,743,190	26.81	13,961,917	1,871	60,000	14,023,788
Winslow Twp.	2,745,390	11.47	23,935,397	5,774	217,100	24,158,271
Woodlyne Bor.	3,880,980	45.05	8,614,828	.....	39,000	8,653,828
Totals	\$612,760,859		\$1,511,623,844	\$2,402,630	\$57,816,691	\$1,571,843,165

* Exclusive of Class II Railroad Property.

Cape May County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Bor.	\$22,746,581	91.35%	\$24,900,472		\$227,077	\$25,127,549
Cape May City	25,134,380	92.04	27,308,105	\$17,784	1,436,206	28,762,095
Cape May Point Bor.	2,836,400	91.16	3,111,452		19,850	3,131,302
Dennis Twp.	7,150,115	95.15	7,514,572	417	466,073	7,981,062
Lower Twp.	44,527,400	96.02	46,373,047	211	4,309,300	50,682,558
Middle Twp.	29,205,165	94.05	31,052,807	12,209	1,912,072	32,977,088
North Wildwood City	42,618,705	93.02	45,816,711		2,006,795	47,823,506
Ocean City	143,695,360	94.86	151,481,510	15,382	4,415,355	155,912,247
††Sea Isle City	22,661,450	98.48	23,011,221		490,650	23,501,871
Stone Harbor Bor.	32,714,200	86.03	38,026,502		605,850	38,632,352
Upper Twp.	16,505,750	83.25	19,826,727	3,319	818,750	20,648,796
West Cape May Bor.	3,566,745	107.51	3,317,594	2,116	115,425	3,435,135
West Wildwood Bor.	2,857,915	95.76	2,984,456		22,375	3,006,831
Wildwood City	70,252,010	105.89	66,344,329	28,222	9,373,921	75,746,472
Wildwood Crest Bor.	39,120,300	98.30	39,796,846		913,822	40,710,668
Woodbine Bor.	3,406,270	90.69	3,755,949	1,633	450,485	4,208,067
Totals	\$508,998,746		\$534,622,300	\$81,293	\$27,584,006	\$562,287,599

* Exclusive of Class II Railroad Property.

Cumberland County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	\$26,219,965	35.23%	\$74,425,100	\$67,772	\$5,526,065	\$80,018,943
Commercial Twp.	2,127,095	30.35	7,008,550	130	360,715	7,369,395
Deerfield Twp.	1,080,825	19.43	5,305,327	.....	130,175	5,435,502
Downe Twp.	1,040,460	19.23	5,410,608	674	107,120	5,518,402
Fairfield Twp.	1,438,195	18.72	7,682,666	1,324	116,800	7,800,790
Greenwich Twp.	735,817	22.18	3,317,480	.....	72,220	3,389,700
Hopewell Twp.	2,165,575	17.46	12,403,064	290	172,575	12,575,938
Lawrence Twp.	1,268,225	23.60	5,373,835	2,407	143,610	5,519,852
Maurice River Twp.	1,285,550	11.95	10,757,741	3,382	352,165	11,113,288
Millville City	16,936,225	25.40	66,678,051	52,930	2,218,400	68,949,381
Shiloh Bor.	758,370	39.91	1,900,200	.....	46,680	1,946,880
Stow Creek Twp.	1,476,095	55.20	2,674,085	.....	202,465	2,876,550
Upper Deerfield Twp.	4,590,225	17.64	26,021,684	2,475	452,650	26,476,809
Vineland City	71,577,100	45.26	158,146,487	59,345	8,922,400	187,128,232
Totals	\$132,649,722		\$387,104,884	\$190,738	\$18,824,040	\$406,119,662

*Exclusive of Class II Railroad Property.

Essex County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
††Belleville Town	\$58,181,700	35.87%	\$162,201,561	\$56,351	\$5,611,900	\$167,869,812
Bloomfield Town	125,687,200	46.08	272,758,681	283,182	7,976,000	281,017,863
Caldwell Bor.	13,764,200	28.46	48,363,317	9,053	1,136,100	49,508,470
Caldwell Twp.	14,747,900	33.12	44,528,684	.....	2,962,600	47,491,284
††Cedar Grove Twp.	26,835,800	38.96	68,880,390	1,793	640,400	69,522,583
††East Orange City	140,887,900	44.02	320,054,294	232,022	8,489,100	328,775,416
Essex Fells Bor.	12,350,600	48.38	25,528,317	5,712	80,200	25,614,229
Glen Ridge Bor.	26,145,500	48.29	54,142,680	14,135	454,500	54,611,315
Irrington Town	93,148,700	39.40	236,418,020	355,503	6,961,200	243,734,723
Livingston Twp.	77,406,100	43.80	176,726,256	.....	1,842,350	178,568,606
Maplewood Twp.	79,324,800	47.81	165,916,754	28,192	2,471,300	168,416,246
Millburn Twp.	116,366,400	49.33	235,893,777	38,128	4,574,500	240,506,405
Montclair Town	115,687,300	46.77	247,353,645	281,330	4,494,600	252,129,575
Newark City	596,929,000	44.97	1,327,393,818	23,659,708	135,832,700	1,486,886,226
North Caldwell Bor.	11,551,600	36.65	31,518,690	.....	130,100	31,648,790
Nutley Town	74,470,550	44.26	168,257,004	15,533	4,148,650	172,421,187
Orange City	52,584,900	45.42	115,774,769	212,336	5,397,500	121,384,605
Roseland Bor.	5,745,600	24.33	23,615,290	3,846	458,300	24,077,436
South Orange Village	39,212,500	32.28	121,476,146	112,236	1,484,000	123,072,382
††Verona Bor.	44,645,700	49.18	90,780,195	1,240	1,105,300	91,886,735
West Caldwell Bor.	20,466,700	31.57	64,829,585	.....	384,200	65,213,785
West Orange Town	117,758,400	47.29	249,013,322	23,616	5,726,800	254,763,738
Totals	\$1,863,899,050		\$4,251,425,195	\$25,333,916	\$202,362,300	\$4,479,121,411

* Exclusive of Class II Railroad Property.

Gloucester County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Bor.	\$4,102,175	28.70%	\$14,293,293	\$5,611	\$179,620	\$14,478,524
Deptford Twp.	17,361,525	26.82	64,733,501	165	686,000	65,419,666
East Greenwich Twp.	2,472,350	25.67	9,631,282	320	154,445	9,786,047
Elk Twp.	2,262,975	27.73	8,160,746	119	118,835	8,279,700
Franklin Twp.	8,021,000	28.85	27,802,426	638	301,875	28,104,939
††Glassboro Bor.	11,356,405	28.65	39,638,412	20,975	1,535,900	41,195,287
Greenwich Twp.	18,096,190	26.48	68,339,086	8,224	2,903,234	71,250,544
Harrison Twp.	2,945,750	28.65	10,281,850	.....	140,050	10,421,900
Logan Twp.	8,943,223	110.38	8,102,213	59	891,745	8,994,017
Mantua Twp.	7,874,325	30.03	26,221,528	1,879	230,175	26,453,582
Monroe Twp.	10,981,300	28.69	38,275,706	3,338	800,935	39,079,979
National Park Bor.	1,703,431	18.27	9,323,651	.....	27,175	9,350,826
Newfield Bor.	1,596,250	31.58	5,054,623	1,664	37,050	5,093,337
Paulsboro Bor.	6,297,150	24.58	25,618,999	1,600	378,170	25,998,769
Pitman Bor.	9,758,610	29.46	33,124,949	4,726	681,665	33,811,340
South Harrison Twp.	844,240	24.09	3,419,360	12	67,360	3,486,732
Swedesboro Bor.	1,840,050	20.39	9,024,277	3,945	567,675	9,595,897
Washington Twp.	8,214,825	28.12	29,213,460	.....	113,390	29,326,850
Wenonah Bor.	2,859,400	27.04	10,574,704	3,084	48,250	10,626,038
††West Deptford Twp.	22,153,321	25.07	88,365,860	.....	1,497,398	89,863,258
Westville Bor.	4,874,450	31.39	15,528,672	15,746	302,675	15,847,093
Woodbury City	14,328,200	28.11	50,971,896	17,770	1,632,445	52,622,111
Woodbury Heights Bor.	2,367,750	22.94	10,321,491	355	189,915	10,511,761
Woolwich Twp.	1,468,950	20.01	7,341,079	483	439,265	7,780,827
Totals	\$172,723,845		\$613,363,064	\$90,713	\$13,925,247	\$627,379,024

* Exclusive of Class II Railroad Property.

Hudson County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	\$118,563,800	41.07%	\$288,687,120	\$1,303,320	\$18,517,900	\$308,508,340
East Newark Bor.	2,599,400	40.23	6,461,347	.....	1,924,800	8,386,147
Guttenberg Town	5,796,515	35.97	16,114,860	.....	740,425	16,855,285
Harrison Town	27,038,000	52.88	51,130,862	908,524	14,924,900	66,964,286
Hoboken City	61,194,100	63.03	97,087,260	9,590,663	10,641,900	117,319,823
Jersey City	342,259,030	47.52	720,242,066	67,431,749	60,592,650	848,266,465
††Kearny City	74,128,600	28.27	262,216,484	2,789,669	19,334,605	284,340,758
North Bergen Twp.	74,678,150	35.53	210,183,366	712,335	5,132,825	216,028,526
Secaucus	15,485,215	15.28	101,343,030	830,878	1,549,275	103,723,183
Union City	63,642,300	53.79	118,316,230	20,879	7,759,300	126,096,409
††Weehawken Twp.	20,081,082	36.27	55,365,542	16,349,392	1,546,050	73,260,984
West New York Town	44,558,250	39.67	112,322,284	6,906,501	5,600,800	124,829,585
Totals	\$850,024,442		\$2,039,470,451	\$106,843,910	\$148,265,430	\$2,294,579,791

* Exclusive of Class II Railroad Property.

Hunterdon County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp.	\$2,141,475	19.99%	\$10,712,731	\$29	\$164,575	\$10,877,335
††Bethlehem Twp.	1,569,333	18.07	8,684,743	4,585	164,605	8,853,933
Bloomsbury Bor.	634,925	19.35	3,281,266	3,011	75,775	3,360,052
Callfon Bor.	599,511	17.77	3,373,725	56	79,925	3,453,706
Clinton Town	1,399,265	20.09	6,964,983	4,293	194,205	7,163,481
Clinton Twp.	3,287,443	13.58	24,060,700	5,519	251,610	24,317,829
Delaware Twp.	2,654,758	12.35	21,496,016	281	268,345	21,764,642
East Amwell Twp.	2,586,005	14.33	18,046,092	900	223,063	18,270,055
Flemington Bor.	3,828,900	17.32	22,106,813	4,622	567,360	22,678,795
Franklin Twp.	1,496,550	13.99	10,697,284	4,336	140,700	10,842,320
Frenchtown Bor.	1,218,500	18.92	6,440,275	1,836	112,860	6,554,971
Glen Gardner Bor.	334,475	17.63	1,897,192	430	26,930	1,924,552
Hampton Bor.	589,457	14.75	3,996,319	6,157	38,505	4,040,981
High Bridge Bor.	1,884,435	20.44	9,219,349	14,399	425,010	9,658,758
Holland Twp.	8,121,670	37.20	21,832,446	7,746	1,128,700	22,968,892
Kingwood Twp.	3,080,700	22.69	13,577,347	269	176,400	13,754,016
Lambertville City	2,877,459	30.82	9,336,337	38,466	434,825	9,809,628
Lebanon Bor.	896,700	20.10	4,461,194	2,883	89,790	4,553,867
Lebanon Twp.	1,816,274	12.14	14,961,071	117	200,257	15,161,445
Milford Bor.	2,339,775	22.17	10,553,789	4,010	1,122,470	11,680,269
Raritan Twp.	6,920,273	15.58	44,417,670	4,913	1,404,905	45,827,488
Readington Twp.	5,411,534	13.68	39,557,997	11,417	233,600	39,808,014
Stockton Bor.	364,900	13.17	2,770,691	260	38,240	2,809,191
Tewksbury Twp.	2,304,205	11.64	19,795,576	.....	253,645	20,049,221
††Union Twp.	1,235,100	13.39	9,224,048	3,412	233,121	9,460,581
West Amwell Twp.	2,842,545	16.66	17,062,095	33	87,371	17,149,499
Totals	\$62,416,167		\$358,527,749	\$123,980	\$8,141,792	\$366,793,521

*Exclusive of Class II Railroad Property.

Mercer County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	\$1,094,600	17.26%	\$23,723,059	\$12	\$424,175	\$24,147,246
Ewing Twp.	33,780,245	22.18	152,300,473	109,845	7,044,825	160,055,143
Hamilton Twp.	141,619,255	48.73	290,620,265	110,218	11,723,171	302,453,654
Hightstown Bor.	5,061,850	30.08	16,827,959	13,867	524,585	17,366,411
Hopewell Bor.	4,703,700	50.48	9,317,948	20,996	232,930	9,571,874
Hopewell Twp.	22,726,650	40.85	55,631,394	2,080	2,348,100	57,984,574
Lawrence Twp.	26,131,881	26.65	98,055,839	4,954	3,302,789	101,363,582
Pennington Bor.	2,411,565	20.04	12,033,757	16,115	136,585	12,186,457
Princeton Bor.	22,513,500	26.27	85,700,419	44,215	1,538,640	87,283,274
††Princeton Twp.	95,787,201	88.19	108,614,583	6,817	2,581,500	111,202,900
Trenton City	159,715,050	42.24	378,113,281	1,902,570	29,421,425	409,437,276
Washington Twp.	3,014,390	23.11	13,043,661	2,190	279,125	13,324,976
West Windsor Twp.	13,869,665	25.00	55,478,660	318,309	1,608,477	57,405,446
Totals	\$535,429,552		\$1,209,464,298	\$2,552,188	\$61,766,327	\$1,363,782,813

*Exclusive of Class II Railroad Property.

Middlesex County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Bor.	\$15,754,690	12.87%	\$122,414,034	\$20,337	\$2,635,040	\$125,069,441
Cranbury Twp.	4,857,620	21.30	22,805,728	1,273	313,900	23,120,901
Dunellen Bor.	5,677,425	15.34	37,010,593	64,315	635,625	37,710,533
East Brunswick Twp.	28,051,095	22.74	123,355,739	5,583	2,061,245	125,422,567
Edison Twp.	56,683,482	18.94	299,279,208	224,250	3,709,343	303,212,801
Helmetta Bor.	984,415	13.94	7,061,801	224	573,995	7,636,020
††Highland Park Bor.	18,448,950	26.76	68,942,265	5,315	779,255	69,726,835
Jamesburg Bor.	5,471,700	51.79	10,535,167	18,199	344,950	10,928,316
Madison Twp.	23,138,350	16.85	137,319,585	50,006	905,160	138,274,751
Metuchen Bor.	14,753,565	19.45	75,853,805	618,638	1,248,292	77,720,735
Middlesex Bor.	11,662,110	16.61	70,211,379	6,133	783,500	71,001,012
Milltown Bor.	6,586,000	19.03	34,517,820	7,856	469,775	34,995,451
Monroe Twp.	3,997,700	13.20	30,285,606	3,038	236,525	30,525,169
New Brunswick City	45,990,550	29.56	155,583,728	473,818	9,127,850	165,185,396
North Brunswick Twp.	20,283,181	18.62	108,932,229	69,334	5,094,250	114,095,813
Perth Amboy City	55,323,375	31.93	173,280,222	740,823	10,782,395	184,803,440
Piscataway Twp.	44,302,634	35.93	123,302,627	1,450	3,335,370	126,639,447
Plainboro Twp.	3,965,137	27.69	14,319,744	7,617	675,213	15,002,574
Sayreville Bor.	30,573,285	20.33	150,016,110	92,469	9,200,074	159,308,662
South Amboy City	5,148,775	17.22	29,899,971	1,519,552	329,305	31,748,828
South Brunswick Twp.	14,859,623	24.58	60,454,121	250,289	2,094,490	62,798,900
South Plainfield Bor.	39,723,000	40.07	99,134,015	149,672	2,979,005	102,262,692
South River Bor.	28,916,085	48.97	59,048,571	3,073	1,825,375	60,877,019
Spotswood Bor.	9,866,885	35.27	27,975,291	101,788	1,691,270	29,768,349
Woodbridge Twp.	57,774,652	12.40	465,924,613	4,141,854	7,934,593	478,001,060
Totals	\$552,799,284		\$2,507,494,011	\$8,576,906	\$69,765,795	\$2,585,836,712

* Exclusive of Class II Railroad Property.

MIDDLESEX COUNTY

**Monmouth County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)**

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allenhurst Bor.	\$9,163,420	96.51%	\$9,494,788	\$17,220	\$206,900	\$9,718,908
Allentown Bor.	4,509,900	94.13	4,791,140	.....	87,000	4,878,140
Asbury Park City	74,724,000	107.08	69,783,340	127,502	13,403,700	83,314,542
Atlantic Twp.	20,743,640	87.87	23,607,192	.....	982,050	24,589,242
Atlantic Highlands Bor.	19,095,675	87.46	21,833,610	20,007	613,350	22,466,967
Avon-by-the-Sea Bor.	16,604,600	90.32	18,384,190	14,747	410,750	18,809,687
Belmar Bor.	38,453,790	107.16	35,884,462	11,416	1,529,116	37,424,994
Bradley Beach Bor.	23,358,013	100.05	23,346,370	18,077	521,470	23,885,917
Brielle Bor.	22,696,625	84.13	26,978,040	421	456,325	27,434,786
Deal Bor.	20,583,300	92.59	22,230,586	.....	347,500	22,578,086
Eatontown Bor.	35,690,275	92.19	38,713,825	4,590	4,728,075	43,446,490
Englishtown Bor.	3,526,335	82.36	4,281,611	60	252,525	4,534,196
Fair Haven Bor.	30,360,250	85.36	35,507,303	.....	673,750	36,241,053
Farmingdale Bor.	4,690,025	97.08	4,831,093	11,933	274,750	5,117,776
Freehold Bor.	45,478,725	117.95	38,557,630	36,980	5,230,600	43,825,210
Freehold Twp.	32,975,150	112.17	29,397,477	5,936	1,607,550	31,010,963
Highlands Bor.	13,483,675	108.80	12,393,084	.....	344,800	12,737,884
Holmdel Twp.	30,381,700	107.33	28,306,811	.....	1,133,250	29,440,061
Howell Twp.	53,877,900	133.44	40,376,124	3,210	1,808,350	42,187,684
Interlaken Bor.	9,050,802	101.74	8,896,011	.....	50,503	8,946,514
Keansburg Bor.	27,729,325	106.13	26,127,697	4,041	1,263,150	27,394,888
Keyport Bor.	27,040,450	105.85	25,546,009	5,605	1,884,100	27,435,774
Little Silver Bor.	34,408,000	89.30	38,530,795	4,654	1,066,400	39,601,849
Loch Arbour Village	2,489,950	93.07	2,675,352	.....	75,250	2,750,602
Long Branch City	101,508,100	106.64	95,187,641	160,663	4,199,100	99,547,404
Manalapan Twp.	19,661,510	121.79	16,143,780	596	917,430	17,061,806
Manasquan Bor.	35,070,000	95.53	36,710,981	8,873	661,150	37,381,004
Marlboro Twp.	33,303,780	130.87	25,447,987	2,255	1,013,000	26,463,242
Matawan Bor.	25,126,521	99.20	25,329,154	13,323	407,297	25,749,774
Matawan Twp.	26,125,500	104.35	25,036,416	8,076	1,381,200	26,425,692
Middletown Twp.	189,002,400	93.21	202,770,518	3,555	5,351,105	208,125,178
Millstone Twp.	10,502,570	120.67	8,703,547	.....	194,825	8,898,373
Monmouth Beach Bor.	8,998,963	81.32	11,066,113	.....	135,800	11,201,913
Neptune Twp.	113,251,595	103.52	109,400,691	31,547	3,335,900	112,768,138
Neptune City Bor.	16,558,225	90.88	18,219,878	.....	845,180	19,065,058

New Shrewsbury Bor.	31,531,500	91.35	34,517,241	.....	1,428,800	35,946,041
Ocean Twp.	71,382,510	96.32	74,109,749	.....	1,342,900	75,452,649
Oceanport Bor.	24,967,496	91.10	27,406,692	6,576	725,150	28,138,418
Raritan Twp.	58,741,790	92.71	63,360,792	983	1,447,700	64,809,475
Red Bank Bor.	65,700,550	99.56	65,990,910	52,283	9,917,200	75,930,393
Roosevelt Bor.	2,847,423	92.89	3,065,371	.....	65,300	3,130,671
Rumson Bor.	50,010,650	86.23	57,996,811	.....	890,650	58,887,461
Sea Bright	10,131,400	91.26	11,101,687	.....	312,700	11,414,387
Sea Girt Bor.	26,971,803	86.70	31,109,346	11,310	636,825	31,757,481
Shrewsbury Bor.	21,847,400	90.85	24,047,771	.....	1,581,200	25,628,971
Shrewsbury Twp.	685,000	97.85	700,051	.....	16,260	716,311
South Belmar Bor.	7,883,000	89.98	8,760,836	.....	182,150	8,942,986
Spring Lake Bor.	43,143,050	95.71	45,076,847	15,927	2,352,500	47,445,274
Spring Lake Heights Bor.	14,312,483	92.14	15,533,409	1,418	146,830	15,681,657
Union Beach Bor.	17,929,225	96.15	18,647,140	730	293,850	18,941,720
Upper Freehold Twp.	11,366,410	84.72	13,416,442	763	1,150,355	14,567,560
††Wall Twp.	67,759,475	90.90	74,542,877	1,079	1,567,435	76,111,391
West Long Branch Bor.	29,871,080	100.45	29,737,262	.....	1,413,970	31,151,232
Totals	\$1,737,306,964		\$1,763,672,480	\$606,416	\$82,864,976	\$1,847,143,872

* Exclusive of Class II Railroad Property.

Morris County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	\$17,368,000	38.91%	\$44,636,340	\$35,123	\$4,459,850	\$49,131,313
Boonton Twp.	8,410,750	39.04	21,543,929	457,250	457,250	22,001,179
Butler Bor.	4,240,700	13.92	30,464,799	9,839	535,900	31,010,538
Chatham Bor.	11,209,425	16.07	69,753,734	70,522	458,005	70,282,261
Chatham Twp.	7,892,400	15.56	50,722,365	58,900	58,900	50,781,265
Chester Bor.	1,103,625	22.53	4,898,469	127,950	127,950	5,026,419
††Chester Twp.	3,998,650	17.42	22,954,363	269,350	269,350	23,223,713
Denville Twp.	8,764,210	12.94	67,729,598	103,282	942,980	68,775,860
Dover Town	12,046,900	17.30	69,635,200	46,553	1,838,770	71,520,583
East Hanover Twp.	18,465,225	43.89	42,071,599	2,187	885,820	42,959,606
Florham Park Bor.	10,379,310	18.40	56,409,293	519,600	519,600	56,928,893
Hanover Twp.	18,353,400	20.63	88,964,615	10,135	2,628,550	91,603,300
Harding Twp.	5,579,955	15.16	36,807,091	120,300	120,300	36,927,391
Jefferson Twp.	9,694,206	17.28	56,100,729	1,263	315,430	56,417,422
Kinnelon Bor.	16,145,650	36.19	44,613,567	150	239,600	44,853,317
Lincoln Park Bor.	5,899,615	21.10	27,960,261	2,830	139,685	28,102,776
Madison Bor.	22,845,300	23.91	95,547,051	50,917	665,550	96,263,518
Mendham Bor.	3,643,050	21.45	16,983,916	160,175	160,175	17,144,091
Mendham Twp.	10,787,300	45.84	23,532,504	213,900	213,900	23,746,404
Mine Hill Twp.	6,684,900	40.48	16,514,081	701,000	701,000	17,215,081
Montville Twp.	22,378,001	45.48	49,204,246	13,075	940,391	50,157,712
Morris Twp.	23,473,500	22.02	106,600,817	11,345	1,183,500	107,795,662
Morris Plains Bor.	19,847,805	47.67	41,635,840	12,173	1,058,355	42,706,368
††Morristown Town	23,147,198	27.21	103,444,315	143,361	3,546,650	107,134,326
Mountain Lakes Bor.	15,980,490	49.13	32,526,949	10,051	325,130	32,862,130
Mt. Arlington Bor.	1,779,913	16.20	10,987,117	511	112,615	11,100,243
Mt. Olive Twp.	3,205,450	12.51	25,623,102	980	155,944	25,780,026
Netcong Bor.	4,774,800	42.91	11,127,476	14,059	511,350	11,652,885
Parsippany-Troy Hills Twp.	29,426,886	23.04	127,720,859	96	1,032,120	128,753,075
Passaic Twp.	12,918,710	33.53	38,528,810	7,296	716,300	39,252,406
Pequannock Twp.	10,245,100	16.03	63,912,040	2,616	299,500	64,214,156
Randolph Twp.	21,387,320	39.38	54,310,107	4,141	1,234,200	55,548,448
Riverdale Bor.	2,803,050	16.93	16,556,704	3,236	898,180	17,458,120
Rockaway Bor.	4,949,900	17.89	27,668,530	1,903	787,025	28,457,458
Rockaway Twp.	31,820,202	44.04	72,252,956	1,431	1,616,425	73,870,812
Roxbury Twp.	11,398,489	16.72	68,172,781	191,818	1,928,953	70,293,552
Victory Garden Bor.	1,676,769	69.40	2,416,094	20,000	20,000	2,436,094
Washington Twp.	5,855,950	24.63	23,775,680	2,209	504,600	24,282,489
Wharton Bor.	8,792,010	42.89	20,498,974	4,256	624,125	21,127,355
Totals	\$464,374,204		\$1,784,806,961	\$757,358	\$33,233,928	\$1,818,798,247

* Exclusive of Class II Railroad Property.

Ocean County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barneget Light Bor.	\$3,906,420	50.53%	\$7,730,893		\$53,285	\$7,784,178
††Bay Head Bor.	2,792,575	14.73	18,955,418	\$101,823	37,400	19,097,641
Beach Haven Bor.	11,209,962	46.62	24,045,393		303,913	24,349,306
Beachwood Bor.	7,914,176	49.75	15,907,891		144,450	16,052,341
††Berkeley Twp.	21,631,385	64.32	33,630,885	24	1,052,150	34,683,059
††Brick Twp.	68,746,800	46.81	146,863,491		1,401,600	148,265,091
Dover Twp.	49,438,575	23.36	211,637,735	1,325	2,959,450	214,598,510
Eagleswood Twp.	340,720	9.86	3,455,578		48,680	3,504,258
Harvey Cedars Bor.	4,565,130	50.34	9,068,594		68,650	9,137,244
Island Beach Bor.						
Island Heights Bor.	2,810,920	43.13	6,517,320		34,140	6,551,460
Jackson Twp.	13,585,322	42.78	31,756,246	858	597,150	32,354,254
††Lacey Twp.	3,241,516	11.26	28,787,886	48	116,250	28,904,184
Lakehurst Bor.	1,130,345	17.81	6,346,687	3,042	60,005	6,415,734
Lakewood Twp.	73,686,150	92.85	79,300,420	7,622	4,207,078	83,575,120
Lavallette Bor.	11,505,466	46.20	24,903,606		218,325	25,121,931
††Little Egg Harbor Twp.	5,624,975	60.39	9,314,415		439,225	9,753,640
Long Beach Twp.	33,668,123	52.90	63,644,845		399,545	64,044,390
Manchester Twp.	1,046,960	10.51	9,961,560	1,310	63,560	10,026,430
††Mantoloking Bor.	7,056,875	39.62	17,811,396		51,000	17,862,396
††Ocean Twp.	6,882,630	52.96	12,995,903	12	108,390	13,104,305
Ocean Gate Bor.	1,631,215	23.27	7,009,948		20,130	7,030,078
Pine Beach Bor.	3,750,681	48.11	7,796,053		85,000	7,881,053
Plumstead Twp.	1,165,540	11.81	9,869,094	4,238	182,435	10,057,767
Point Pleasant Bor.	12,619,600	18.06	69,875,969		493,450	70,369,419
Point Pleasant Beach Bor.	9,033,338	18.60	48,566,333	11,738	229,725	48,807,796
Seaside Heights Bor.	3,760,285	18.49	20,336,858		141,700	20,478,558
Seaside Park Bor.	5,584,327	25.79	21,653,071		115,225	21,768,296
Ship Bottom Beach Bor.	8,614,000	58.59	14,702,168		750,700	15,452,868
††South Toms River Bor.	4,720,660	43.72	10,797,484	6,059	316,620	11,120,163
Stafford Twp.	8,357,600	66.20	12,624,773		1,170,200	13,794,973
Surf City Bor.	9,196,900	53.32	17,248,500		121,075	17,369,575
Tuckerton Bor.	5,187,555	52.11	9,955,009		233,720	10,188,729
Union Twp.	3,901,130	56.83	6,864,561	5,956	170,710	7,041,227
Totals	\$408,307,856		\$1,019,998,983	\$144,055	\$16,353,936	\$1,036,496,974

* Exclusive of Class II Railroad Property.

Passaic County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomington Bor.	\$6,509,650	20.98%	\$31,027,884	\$366	\$279,225	\$31,307,475
Clifton City	164,594,600	31.54	521,859,860	111,600	21,651,000	543,622,520
Haledon Bor.	7,936,015	24.99	31,756,763	..	642,150	32,398,913
Hawthorne Bor.	28,025,200	26.31	106,519,194	51,253	1,434,540	108,004,987
Little Falls Twp.	16,060,850	25.13	63,911,062	9,993	1,385,300	65,306,355
North Haledon Bor.	13,826,110	35.66	38,772,042	..	368,000	39,140,042
††Passaic City	73,879,675	43.93	168,175,905	943,916	21,828,400	190,948,221
Paterson City	179,601,150	39.69	452,509,826	862,988	22,242,770	475,615,584
Pompton Lakes Bor.	11,508,746	20.80	55,330,510	2,581	1,497,700	56,830,791
Prospect Park Bor.	5,205,740	24.67	21,101,500	..	333,825	21,435,325
Ringwood Bor.	7,945,100	20.20	39,332,178	..	81,975	39,414,153
Totowa Bor.	19,854,500	28.17	70,481,008	4,593	890,500	71,376,101
Wanaque Bor.	7,320,500	22.28	32,856,822	16,981	369,876	33,243,679
Wayne Twp.	62,917,300	26.17	240,417,654	5,514	1,105,100	241,527,268
††West Milford Twp.	20,975,575	22.58	92,894,486	360	624,625	93,519,471
West Paterson Bor.	25,650,775	50.89	50,404,353	350	1,183,250	51,587,953
Totals	\$651,811,486		\$2,017,351,047	\$2,010,555	\$75,918,236	\$2,095,279,838

* Exclusive of Class II Railroad Property.

Salem County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
††Alloway Twp.	\$2,616,565	32.42%	\$8,070,836		\$185,630	\$8,256,466
Elmer Bor.	950,790	24.30	3,912,716	\$2,564	105,950	4,021,230
Elsinboro Twp.	724,811	22.22	3,261,976		126,970	3,388,946
††Lower Alloway Creek Twp.	716,155	22.67	3,159,043		131,570	3,290,613
††Lower Penns Neck Twp.	16,777,544	18.91	88,723,131	1,211	15,325,700	104,050,042
Mannington Twp.	2,454,850	26.71	9,180,441	1,803	660,625	9,842,869
††Oldmans Twp.	2,219,823	32.22	6,889,581	597	194,265	7,084,443
††Penns Grove Bor.	3,238,505	22.93	14,123,441	10,572	556,756	14,690,769
Pilesgrove Twp.	2,305,445	19.38	11,896,001	622	198,210	12,095,833
††Pittsgrove Twp.	3,322,350	24.36	13,638,547	99	212,500	13,851,146
††Quinton Twp.	1,326,235	19.15	6,925,509		144,520	7,070,029
††Salem City	8,037,550	34.11	23,563,618	13,633	1,269,530	24,846,781
††Upper Penns Neck Twp.	6,179,984	21.57	28,650,830		2,066,750	30,657,580
††Upper Pittsgrove Twp.	1,514,815	17.41	8,700,833	83	209,710	8,910,626
Woodstown Bor.	2,505,550	23.05	10,870,065	3,134	161,245	11,034,444
Totals	\$54,890,972		\$241,566,568	\$34,318	\$21,490,931	\$263,091,817

* Exclusive of Class II Railroad Property.

SALEM COUNTY

**Somerset County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)**

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	\$5,425,150	18.20%	\$29,661,837	.....	\$128,825	\$29,790,662
Bernards Twp.	10,590,950	19.03	55,653,967	\$10,255	188,725	55,852,947
Bernardsville Bor.	6,688,900	14.22	47,038,678	85,448	371,875	47,496,001
††Bound Brook Bor.	8,997,300	19.73	45,602,129	129,869	667,200	46,399,193
Branchburg Twp.	6,295,850	23.44	26,859,428	7,601	310,215	27,177,244
Bridgewater Twp.	17,380,325	11.27	154,217,613	36,162	6,188,125	160,441,900
Far Hills Bor.	1,602,050	20.45	7,833,985	9,206	79,475	7,922,666
††Franklin Twp.	20,881,625	18.42	113,363,871	3,164	453,750	113,820,785
Green Brook Twp.	5,407,750	21.29	25,400,423	.....	244,100	25,644,523
Hillsborough Twp.	6,957,149	11.61	59,923,764	10,500	649,700	60,583,964
Manville Bor.	6,649,925	12.77	52,074,589	86,424	2,124,905	54,285,918
Millstone Bor.	446,900	19.81	2,255,931	.....	5,000	2,260,931
Montgomery Twp.	3,109,962	10.16	30,609,862	33,249	235,061	30,878,172
North Plainfield Bor.	16,836,700	19.43	86,653,114	.....	552,600	87,205,714
Peapack-Gladstone Bor.	2,782,900	19.88	13,998,491	8,450	159,135	14,166,076
Raritan Bor.	6,178,550	18.14	34,060,364	59,619	1,056,325	35,176,303
Rocky Hill Bor.	505,150	14.98	3,372,163	.....	32,200	3,404,363
Somerville Bor.	13,458,000	20.49	65,680,820	136,401	1,559,100	67,376,321
South Bound Brook Bor.	3,367,875	21.63	15,570,388	671	331,700	15,902,759
Warren Twp.	7,474,705	16.75	44,625,104	.....	204,380	44,829,484
Watchung Bor.	4,286,650	10.75	39,875,814	.....	681,125	40,556,939
Totals	\$155,324,366		\$954,332,335	\$617,019	\$16,223,521	\$971,172,875

* Exclusive of Class II Railroad Property.

Sussex County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Bor.	\$424,925	14.54%	\$2,922,455	\$4,006	\$40,305	\$2,966,766
Andover Twp.	2,085,625	14.01	14,886,688	266	149,375	15,036,329
Branchville Bor.	847,935	17.84	4,752,999	2,849	184,900	4,940,748
Byram Twp.	2,148,176	14.24	15,085,506	396	77,410	15,163,312
Frankford Twp.	2,713,312	14.45	18,777,246	158	231,036	19,008,440
Franklin Bor.	3,119,855	30.03	10,371,855	12,787	198,635	10,583,280
††Fredon Twp.	1,410,775	16.38	8,612,790	129	121,850	8,734,769
Green Twp.	872,045	16.86	5,172,272	823	76,529	5,249,624
Hamburg Bor.	1,351,805	27.62	4,894,298	.....	39,935	4,934,233
Hampton Twp.	2,179,125	19.70	11,061,548	220	193,855	11,255,623
Hardyston Twp.	2,735,230	15.87	17,235,224	391	132,450	17,368,065
Hopatcong Bor.	17,306,195	41.03	42,179,369	.....	206,650	42,386,019
Lafayette Twp.	1,087,000	19.53	5,551,583	963	148,725	5,701,271
Montague Twp.	600,575	10.53	5,703,466	.....	130,875	5,834,341
Newton Town	5,240,597	19.91	26,321,431	35,805	970,585	27,327,821
Ogden-burg Bor.	2,205,788	15.43	14,295,450	586	59,712	14,355,748
Sandyston Twp.	1,597,900	13.88	11,512,248	.....	73,060	11,585,308
Sparta Twp.	23,639,665	40.78	57,968,771	1,191	1,082,800	59,052,762
Stanhope Bor.	4,230,695	46.14	9,169,257	.....	358,700	9,527,957
Stillwater Twp.	1,398,375	9.80	14,269,133	10	58,315	14,327,458
Sussex Bor.	1,635,450	27.86	5,870,244	2,316	216,750	6,089,310
Vernon Twp.	2,935,350	9.76	30,075,307	1,360	214,725	30,291,392
Walpack Twp.	1,266,905	16.87	7,509,810	.....	22,700	7,532,510
Wantage Twp.	3,598,505	16.50	21,809,121	939	566,395	22,376,455
Totals	\$86,631,808		\$366,008,074	\$65,195	\$5,556,272	\$371,629,541

* Exclusive of Class II Railroad Property.

Union County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp.	\$17,631,125	18.96%	\$92,901,166	.....	\$2,528,650	\$95,519,816
Clark Twp.	16,228,845	17.43	93,097,217	\$3,559	2,240,950	95,341,726
Cranford Twp.	35,737,400	24.50	145,866,939	351,524	1,470,300	147,688,763
Elizabeth City	140,259,800	31.56	444,454,373	3,104,827	20,578,200	468,137,400
Fanwood Bor.	18,810,600	39.79	47,274,692	13,771	322,505	47,610,968
††Garwood Bor.	5,643,340	24.63	22,912,464	17,076	1,523,795	24,453,335
Hillside Twp.	56,228,300	35.11	160,148,960	43,761	8,303,452	168,496,173
Kenilworth Bor.	12,247,690	20.53	59,657,526	39,603	2,392,480	62,089,609
Linden City	97,089,310	22.26	436,160,422	246,893	24,156,465	460,563,780
††Mountainside Bor.	20,547,400	29.82	68,904,762	.....	1,469,690	70,374,452
New Providence Bor.	33,640,150	40.21	83,661,154	2,252	1,506,025	85,169,431
Plainfield City	72,282,150	31.00	233,168,226	240,967	7,514,700	240,923,893
Rahway City	33,541,709	26.48	145,550,227	521,999	5,647,059	151,719,876
Roselle Bor.	21,814,825	25.18	98,549,742	28,089	2,048,450	100,626,281
Roselle Park Bor.	15,941,900	24.76	64,385,703	58,786	790,450	65,234,939
Scotch Plains Twp.	46,132,500	37.85	121,882,431	89	922,500	122,805,020
Springfield Twp.	46,814,200	37.69	124,208,543	2,826	3,013,400	127,224,769
Summit City	78,020,200	37.06	210,524,015	351,158	3,511,460	214,386,633
Union Twp.	86,875,645	20.12	431,787,500	17,650	13,222,405	445,027,555
Westfield Town	62,241,700	26.53	234,608,745	4,417	1,509,125	236,122,287
Winfield Twp.	611,575	44.50	1,374,326	.....	9,175	1,383,501
Totals	\$926,348,355		\$3,321,169,133	\$5,049,247	\$104,681,827	\$3,430,900,207

* Exclusive of Class II Railroad Property.

Warren County
1962 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Twp.	\$713,000	10.42%	\$6,842,610	\$1,180	\$150,350	\$6,994,140
Alpha Bor.	3,649,095	67.01	5,445,598	3,282	321,975	5,770,855
Belvidere Town	2,726,855	24.89	10,955,625	10,279	224,855	11,190,759
Blairstown Twp.	1,291,075	15.09	8,555,832	15,295	157,900	8,729,027
Franklin Twp.	1,071,095	11.76	9,107,951	665	478,184	9,586,800
Frelinghuysen Twp.	715,250	10.95	6,531,963	708	120,750	6,653,421
Greenwich Twp.	1,251,020	20.73	6,034,829	1,276	194,400	6,230,505
Hackettstown Town	7,245,050	26.35	27,495,446	6,857	974,200	28,476,503
††Hardwick Twp.	395,075	8.30	4,759,940	253	46,300	4,806,493
Harmony Twp.	1,376,925	15.23	9,040,873	3,085	311,550	9,355,508
Hope Twp.	999,425	18.73	5,335,958	...	67,800	5,403,758
Independence Twp.	2,282,250	37.73	6,048,900	1,398	87,385	6,137,683
Knowlton Twp.	932,275	9.89	9,332,082	2,472	66,650	9,401,204
Liberty Twp.	712,920	12.94	5,509,428	152	30,300	5,539,880
Lopatcong Twp.	14,850,950	108.20	13,725,462	29,683	1,358,325	15,113,470
Mansfield Twp.	5,693,830	46.78	12,171,505	1,343	793,825	12,966,673
Oxford Twp.	717,010	15.59	4,599,166	397	226,715	4,826,278
††Pahaquarry Twp.	218,000	18.26	1,193,866	...	7,300	1,201,166
Phillipsburg Town	50,452,600	100.21	50,346,872	792,166	7,409,075	58,548,113
Pohatcong Twp.	5,301,540	33.30	15,920,541	6,230	497,545	16,424,316
Washington Bor.	7,633,040	31.04	24,590,979	31,341	1,095,855	25,718,175
Washington Twp.	2,869,555	15.40	18,633,474	1,234	406,827	19,041,535
White Twp.	1,393,985	16.25	8,596,831	3,446	172,966	8,773,243
Totals	\$114,494,820		\$270,775,731	\$912,742	\$15,201,032	\$286,889,505

* Exclusive of Class II Railroad Property,

WARREN COUNTY

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1962

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$360,152,954	43.23%	\$833,032,483	\$628,647	\$19,268,564	\$852,929,694
Bergen	1,367,324,829	25.88	5,282,696,882	2,261,772	95,945,206	5,380,903,860
Burlington	207,443,354	22.84	908,148,502	143,577	18,308,518	926,600,687
Camden	612,760,859	40.54	1,511,623,844	2,402,630	57,816,691	1,571,843,165
Cape May	508,998,746	95.21	534,622,300	81,293	27,584,006	562,287,599
Cumberland	132,649,722	34.27	387,104,884	190,738	18,824,010	406,119,662
Essex	1,863,899,050	43.84	4,251,425,195	25,333,916	202,362,300	4,479,121,411
Gloucester	172,723,845	28.16	613,303,064	90,713	13,925,247	627,379,024
Hudson	850,024,442	41.68	2,039,470,451	106,843,910	148,265,430	2,294,579,791
Hunterdon	62,416,167	17.41	358,527,749	123,980	8,141,792	366,793,521
Mercer	535,429,552	41.20	1,299,464,298	2,552,188	61,766,327	1,363,782,813
Middlesex	552,799,284	22.05	2,507,494,011	8,576,906	69,765,795	2,585,836,712
Monmouth	1,737,308,964	98.51	1,763,672,480	606,416	82,864,976	1,847,143,872
Morris	464,374,204	26.02	1,784,806,961	757,358	33,233,928	1,818,798,247
Ocean	403,307,856	40.03	1,019,998,933	144,055	16,353,936	1,036,496,974
Passaic	651,811,486	32.31	2,017,351,047	2,010,553	75,918,233	2,095,279,838
Salem	54,890,972	22.72	241,566,568	34,318	21,490,931	263,091,817
Somerset	155,324,366	16.23	954,332,335	617,019	16,223,521	971,172,875
Sussex	86,631,808	23.07	366,008,074	65,195	5,556,272	371,629,541
Union	926,348,355	27.89	3,321,169,133	5,049,247	104,681,827	3,430,900,207
Warren	114,494,820	42.28	270,775,731	912,742	15,201,032	286,889,505
State Totals	\$11,826,113,635	36.65	\$32,266,655,065	\$159,427,175	\$1,113,498,575	\$33,539,580,815

*Exclusive of Class II Railroad Property.

**In comparing average county or State ratios, it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1961, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$186,169,124	23.99%	\$776,183,621	\$628,860	\$19,396,078	\$796,208,559
Bergen	1,158,155,235	23.48	4,932,924,378	2,348,876	148,547,737	5,083,820,991
Burlington	169,633,885	20.61	822,977,796	132,794	27,370,924	850,481,514
Camden	439,820,186	31.18	1,410,587,244	2,930,317	61,275,583	1,474,793,144
Cape May	493,789,824	97.95	504,136,375	81,297	36,624,462	540,842,134
Cumberland	113,171,722	32.06	368,605,659	189,635	21,003,154	389,798,448
Essex	1,687,914,680	41.22	4,095,054,006	14,264,472	257,197,770	4,366,516,248
Gloucester	138,326,223	22.56	613,189,845	92,314	19,556,425	632,838,584
Hudson	848,783,982	45.49	1,865,688,664	126,673,431	150,451,152	2,142,813,247
Hunterdon	50,674,703	15.39	329,265,206	137,223	11,102,794	340,505,223
Mercer	440,802,141	35.09	1,256,209,713	2,593,415	74,670,712	1,333,473,840
Middlesex	481,929,272	20.74	2,323,207,799	7,002,005	90,889,507	2,421,099,311
Monmouth	504,692,325	30.76	1,640,563,195	603,677	44,077,723	1,685,244,595
Morris	344,543,255	20.84	1,653,353,761	754,277	47,219,777	1,701,327,815
Ocean	284,058,079	30.32	936,867,847	143,972	26,335,253	963,347,077
Passaic	615,816,905	32.51	1,894,273,089	2,067,948	87,612,286	1,983,953,323
Salem	49,768,277	22.94	216,919,322	34,200	23,448,102	240,401,624
Somerset	146,899,931	16.32	900,122,995	620,725	24,460,982	925,204,702
Sussex	55,177,440	16.31	338,315,958	63,307	7,587,423	345,966,688
Union	831,349,115	26.50	3,136,981,496	5,048,254	138,045,997	3,280,075,747
Warren	55,519,013	21.37	259,857,497	864,318	12,333,068	273,054,883
State Totals	\$9,101,995,317	30.06	\$30,275,285,466	\$167,275,317	\$1,329,206,914	\$31,771,767,697

*Exclusive of Class II Railroad Property.

**In comparing average county or State ratios, it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1960, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property †	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$182,355,772	24.17%	\$754,377,169	\$634,505	\$19,334,286	\$774,345,960
Bergen	1,080,577,335	23.75	4,549,813,081	2,395,409	143,108,664	4,695,317,154
Burlington	155,395,511	20.55	756,346,489	136,369	26,172,493	782,655,351
Camden	427,856,404	32.20	1,328,655,399	3,203,244	61,761,430	1,393,620,073
Cape May	295,563,902	61.63	479,564,454	144,456	22,143,498	501,852,408
Cumberland	115,779,735	31.63	365,936,379	191,808	20,836,974	387,035,161
Essex	1,596,693,780	41.41	3,835,782,927	14,237,810	259,149,470	4,129,170,207
Gloucester	117,454,472	19.77	594,069,562	92,814	18,854,152	613,016,528
Hudson	844,351,877	49.27	1,713,836,377	128,680,887	149,124,552	1,991,650,816
Hunterdon	48,014,822	16.21	296,228,032	140,959	10,149,172	306,518,163
Mercer	425,477,944	36.62	1,161,786,956	2,664,323	73,667,990	1,238,119,269
Middlesex	458,177,768	20.71	2,212,217,666	6,666,037	83,322,519	2,302,206,222
Monmouth	478,118,610	31.27	1,529,074,525	621,733	41,900,647	1,571,596,905
Morris	326,740,574	20.91	1,562,378,644	720,435	45,453,977	1,608,553,056
Ocean	204,794,275	24.34	841,538,067	146,934	24,093,662	865,778,663
Passaic	597,378,613	34.01	1,756,562,228	2,102,835	85,191,851	1,843,856,914
Salem	48,946,146	25.20	194,260,522	41,765	22,925,745	217,228,032
Somerset	134,561,782	16.71	805,443,751	625,570	25,537,214	831,606,535
Sussex	52,244,523	16.60	316,634,278	64,809	7,634,069	324,333,156
Union	798,907,529	27.19	2,938,164,142	5,090,555	134,597,369	3,077,832,066
Warren	53,601,380	21.99	243,731,467	644,944	12,005,967	256,382,378
State Totals	\$8,442,992,754	29.88	\$28,256,432,115	\$169,237,201	\$1,286,985,701	\$29,712,695,017

* Exclusive of Class II Railroad Property.

† In comparing average county or state ratios, it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1959—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$165,808,717	22.46%	\$738,278,745	\$654,355	\$17,879,222	\$756,812,322
Bergen	1,018,571,151	24.03	4,239,516,036	2,567,789	135,847,194	4,377,931,019
Burlington	125,689,459	18.78	669,347,500	136,707	22,278,647	691,762,863
Camden	401,652,486	31.85	1,261,221,722	3,292,364	58,432,818	1,322,946,904
Cape May	181,305,333	39.54	458,566,845	150,814	10,639,122	469,365,781
Cumberland	112,292,975	31.56	355,793,853	142,217	20,240,312	376,176,382
Essex	1,528,775,150	41.05	3,723,016,072	10,514,284	260,842,685	3,995,273,041
Gloucester	99,042,181	18.26	542,333,518	93,605	17,935,910	559,463,033
Hudson	832,002,177	50.93	1,633,617,306	129,327,297	146,308,627	1,909,233,230
Hunterdon	45,652,167	15.84	288,180,216	143,741	10,326,397	298,650,354
Mercer	498,627,186	37.37	1,063,420,253	2,686,406	69,839,976	1,105,946,635
Middlesex	435,261,439	21.42	2,032,410,862	6,629,409	79,973,119	2,119,013,490
Monmouth	420,409,692	29.20	1,430,798,205	656,808	38,854,942	1,479,309,355
Morris	299,343,902	20.07	1,491,716,281	737,460	42,065,910	1,534,519,651
Ocean	162,680,818	21.29	764,108,608	148,737	20,325,305	784,582,650
Passaic	564,360,226	34.12	1,653,953,358	1,541,097	83,811,601	1,739,306,056
Salem	46,826,491	23.30	200,938,877	41,891	22,623,725	223,604,493
Somerset	125,460,316	16.86	744,117,245	628,070	24,757,511	769,502,826
Sussex	45,637,951	15.96	286,927,479	42,846	7,025,148	292,995,473
Union	771,798,559	28.00	2,756,238,288	4,984,533	130,593,605	2,891,816,426
Warren	51,965,645	22.36	232,431,751	638,827	11,543,642	244,614,220
State Totals	\$7,843,164,021	29.48	\$26,605,833,129	\$165,768,257	\$1,231,245,418	\$28,002,846,804

*Exclusive of Class II Railroad Property.

**In comparing average county or State ratios it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1958—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$155,686,460	21.58%	\$721,554,242	\$690,842	\$17,467,366	\$730,721,450
Bergen	904,483,128	22.24	4,066,106,624	2,581,134	119,303,861	4,187,991,619
Burlington	107,038,459	17.06	627,254,341	138,109	20,277,264	647,669,714
Camden	338,334,404	26.95	1,255,191,003	3,495,467	53,599,949	1,312,286,419
Cape May	79,268,605	18.13	437,295,585	165,075	8,266,973	445,727,633
Cumberland	67,087,642	19.08	351,579,159	156,274	15,428,447	367,163,880
Essex	1,475,436,660	40.85	3,611,896,280	14,352,451	258,772,285	3,885,021,016
Gloucester	95,368,699	18.65	511,352,909	95,877	16,718,668	528,167,454
Hudson	827,202,460	52.08	1,588,297,012	131,933,310	145,523,177	1,865,753,499
Hunterdon	44,122,728	15.83	278,773,394	146,968	9,805,830	288,725,692
Mercer	387,618,630	37.21	1,041,713,457	2,847,836	67,617,702	1,112,178,995
Middlesex	414,079,875	22.56	1,835,434,154	6,591,406	75,040,217	1,917,065,777
Monmouth	285,676,385	19.30	1,376,666,575	684,024	30,516,315	1,407,866,914
Morris	262,805,204	18.51	1,420,165,567	733,056	36,675,733	1,457,574,356
Ocean	96,088,998	13.59	706,844,001	165,239	14,662,962	721,672,192
Passaic	550,524,867	34.50	1,595,613,840	1,545,064	80,311,181	1,677,470,685
Salem	46,745,948	28.07	202,633,780	41,891	20,838,541	223,514,212
Somerset	114,725,524	16.23	706,809,098	648,092	21,395,764	728,852,954
Sussex	43,475,293	16.37	263,582,214	49,427	6,468,129	272,099,770
Union	749,104,122	29.19	2,566,518,358	4,961,048	129,590,294	2,701,069,700
Warren	49,812,968	22.29	223,458,750	635,384	11,346,503	235,440,637
State Totals	\$7,074,687,049	27.86	\$25,390,740,343	\$172,667,564	\$1,159,626,661	\$26,723,034,568

*Exclusive of Class II Railroad Property.

**In comparing average county or State ratios it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1957—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$147,504,413	21.01%	\$702,176,049	\$726,037	\$16,588,113	\$719,490,219
Bergen	858,270,266	22.49	3,816,703,697	2,647,840	115,303,413	3,934,654,950
Burlington	97,750,218	17.03	573,977,736	142,001	18,779,068	592,898,805
Camden	326,188,685	27.09	1,203,939,820	3,525,358	51,197,179	1,258,682,357
Cape May	76,592,672	17.75	431,480,979	167,493	7,785,148	439,433,620
Cumberland	65,890,642	19.62	335,897,036	160,865	15,158,715	331,216,616
Essex	1,447,308,310	42.09	3,438,528,641	14,360,600	257,155,495	3,710,044,736
Gloucester	91,862,213	19.16	479,419,959	103,478	15,874,353	495,397,790
Hudson	823,489,615	55.90	1,473,186,494	131,112,801	145,102,072	1,749,401,367
Hunterdon	42,089,826	16.32	257,948,318	147,743	9,427,484	267,523,545
Mercer	373,993,990	37.70	992,073,283	2,933,882	64,786,015	1,039,793,180
Middlesex	379,384,733	22.75	1,667,896,723	6,593,031	66,038,314	1,740,528,068
Monmouth	244,698,903	19.45	1,257,901,587	706,629	28,294,289	1,286,902,505
Morris	235,692,467	18.19	1,295,591,223	734,992	34,095,196	1,330,421,411
Ocean	90,135,351	13.66	660,082,786	164,538	13,676,144	673,923,468
Passaic	528,235,240	34.75	1,520,040,658	1,513,483	76,078,212	1,597,632,353
Salem	45,720,223	22.29	205,103,365	48,910	20,187,727	225,340,002
Somerset	101,234,169	16.28	621,929,946	646,834	20,600,876	643,177,656
Sussex	39,491,270	16.09	245,459,045	54,326	5,875,692	251,389,063
Union	701,065,257	29.51	2,375,992,340	4,842,791	125,607,515	2,506,442,556
Warren	46,251,946	22.44	206,116,461	639,740	11,234,685	217,990,886
State Totals	\$6,762,850,349	28.46	\$28,761,466,146	\$171,973,302	\$1,118,845,705	\$25,652,285,153

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1956—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$143,694,344	21.62%	\$664,594,164	\$728,061	\$16,145,144	\$681,467,369
Bergen	802,163,858	23.23	3,453,798,294	2,641,012	107,512,497	3,563,954,903
Burlington	89,837,190	16.64	539,881,352	148,172	17,386,268	557,415,792
Camden	311,803,841	27.49	1,134,229,565	3,544,744	49,522,052	1,187,296,361
Cape May	72,604,852	18.79	386,325,711	167,236	7,301,969	393,794,916
Cumberland	62,464,684	20.24	308,550,071	161,190	14,577,963	323,289,254
Essex	1,390,747,060	42.94	3,238,916,942	14,399,505	237,890,728	3,491,117,175
Gloucester	86,319,654	18.08	477,433,907	109,559	14,656,153	492,199,619
Hudson	819,835,493	59.57	1,376,145,789	132,692,939	152,696,472	1,661,535,200
Hunterdon	39,939,714	16.67	239,573,417	151,550	9,134,074	248,859,041
Mercer	291,910,976	30.98	939,305,912	2,990,471	62,158,948	1,044,455,331
Middlesex	339,115,706	22.59	1,501,115,626	7,385,368	59,901,723	1,568,402,717
Monmouth	231,350,063	20.83	1,110,493,962	643,010	26,797,835	1,137,934,807
Morris	207,055,806	18.34	1,129,171,608	738,434	31,678,769	1,161,588,811
Ocean	79,207,827	13.22	599,254,047	163,399	12,459,624	611,868,070
Passaic	509,822,454	36.14	1,410,836,344	1,569,595	78,368,646	1,490,774,585
Salem	44,463,764	21.88	203,218,389	48,913	19,396,802	222,664,104
Somerset	95,160,325	17.14	555,281,235	668,258	19,603,271	575,552,764
Sussex	37,817,577	17.10	221,165,779	65,637	5,601,094	226,832,510
Union	662,545,088	30.35	2,182,936,379	4,951,386	119,059,755	2,306,947,520
Warren	44,452,861	23.16	191,943,818	642,925	10,768,323	203,355,066
State Totals	\$6,361,413,337	29.10	\$21,864,172,311	\$174,614,364	\$1,072,519,140	\$23,111,305,915

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1955—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$138,438,977	22.13%	\$625,517,179	\$728,061	\$15,559,995	\$641,805,235
Bergen	741,606,129	22.98	3,227,287,465	2,627,868	100,770,502	3,330,685,835
Burlington	80,870,146	16.38	493,748,908	163,073	15,507,198	509,419,179
Camden	297,008,778	27.78	1,069,098,822	3,577,153	45,870,240	1,118,546,215
Cape May	69,164,464	19.50	354,602,697	167,686	6,956,424	361,726,807
Cumberland	60,141,963	20.36	295,364,379	167,572	13,929,268	309,461,220
Essex	1,354,912,845	43.98	3,080,881,684	13,135,396	241,333,030	3,335,350,110
Gloucester	83,251,452	18.44	451,425,284	111,133	13,985,723	465,522,145
Hudson	811,872,887	58.01	1,399,560,176	135,631,550	155,187,660	1,690,379,386
Hunterdon	38,067,086	16.76	227,095,663	159,864	8,897,663	236,153,195
Mercer	282,010,625	31.71	889,248,228	3,157,046	60,213,217	952,618,491
Middlesex	296,687,238	20.66	1,436,311,901	7,589,685	55,567,787	1,499,469,373
Monmouth	218,275,414	21.72	1,004,889,694	606,982	25,603,510	1,031,160,186
Morris	187,393,672	18.42	1,017,535,992	726,582	20,050,844	1,047,313,418
Ocean	73,381,909	13.53	542,263,464	163,869	11,084,074	553,511,407
Passaic	465,029,564	34.74	1,338,783,257	1,583,158	69,055,316	1,409,371,731
Salem	39,607,488	21.47	184,436,427	48,913	21,228,411	205,713,751
Somerset	96,623,845	17.78	509,657,771	694,375	19,165,395	529,517,541
Sussex	35,981,402	17.15	209,840,225	77,181	5,188,959	215,106,385
Union	629,220,523	32.04	1,963,828,253	5,086,486	114,450,555	2,083,374,294
Warren	43,142,679	23.05	187,143,876	667,219	10,600,077	198,411,172
State Totals	\$6,036,689,016	20.44	\$20,508,521,345	\$176,880,853	\$1,039,214,858	\$21,724,617,056

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1954—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$136,010,364	21.60%	\$629,063,392	\$797,721	\$15,153,299	\$645,614,412
Bergen	698,529,638	25.53	2,735,947,602	2,480,150	96,981,813	2,835,409,565
Burlington	75,279,527	18.47	407,492,744	184,345	14,127,389	421,804,478
Camden	284,092,451	34.59	821,429,556	3,500,273	45,054,836	869,984,665
Cape May	66,347,751	22.64	293,078,937	167,686	6,628,240	299,874,863
Cumberland	58,444,470	25.24	231,587,100	180,672	13,598,102	245,365,874
Essex	1,328,851,952	47.45	2,800,341,130	13,039,050	238,389,553	3,051,769,733
Gloucester	77,361,173	22.90	337,793,273	109,757	13,129,593	351,022,623
Hudson	806,795,652	55.09	1,448,836,025	138,393,596	154,003,197	1,741,282,728
Hunterdon	86,336,898	20.63	176,138,407	185,503	8,650,043	184,973,953
Mercer	271,623,813	35.08	774,345,345	3,111,156	58,665,371	836,121,872
Middlesex	270,762,916	23.58	1,173,093,546	8,149,355	52,892,160	1,234,735,061
Monmouth	211,240,791	21.49	983,113,548	692,203	23,303,272	1,007,109,023
Morris	174,627,246	21.83	799,974,776	728,382	26,872,733	827,575,891
Ocean	68,910,060	15.45	445,889,702	170,573	10,116,600	456,176,875
Passaic	451,885,617	41.96	1,077,055,517	1,537,550	67,411,140	1,146,004,207
Salem	38,342,042	19.20	199,674,205	49,161	20,910,144	220,633,510
Somerset	87,377,753	20.50	426,263,638	710,735	18,782,523	445,756,896
Sussex	35,072,107	17.91	195,864,472	78,941	4,724,245	200,667,658
Union	605,067,563	36.15	1,673,642,736	5,103,733	108,109,405	1,786,855,874
Warren	42,686,263	23.74	170,795,533	688,641	10,275,240	190,759,443
State Totals	\$5,831,646,047	32.74	\$17,811,621,204	\$180,059,093	\$1,007,778,907	\$18,999,459,204

*Exclusive of Class II Railroad Property.

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