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STATE OF NEW JERSEY

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ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

1 9 6 4





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## STATE OF NEW JERSEY

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### DEPARTMENT OF THE TREASURY

### **DIVISION OF TAXATION**

JOHN A. KERVICK, *State Treasurer*

WILLIAM KINGSLEY, *Acting Director*

SIDNEY GLASER, *Assistant to the Director*

JAMES A. ARNOLD, JR., *Chief, Tax Research and Statistics*

ELIAS ABELSON, *Supervisor, Legal Services*

#### *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 J. Costigan, Acting State Supervisor.

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

Motor Fuels Tax Bureau—Irving Goll, State Supervisor.

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

Public Utility Tax Bureau—Henry J. Ditmars, State Supervisor.

Transfer Inheritance Tax Bureau—Nicholas C. Maida, State Supervisor.



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## LETTER OF TRANSMITTAL

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Trenton, July 1, 1964.

*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 nine Bureaus of the Division and the Office of the Director during the State fiscal year ended June 30, 1964, and setting forth the County and State Abstracts of Ratables and the Table of Equalized Valuations for the calendar year 1964.

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

*First*—As this Report is being written, there is every indication that the thrice-postponed Chapter 51, Laws of 1960, will be in effect for the tax year 1965. It is safe to say that few laws have been more earnestly considered by the Legislature, more widely discussed and written about—and more generally misunderstood—than this controversial tax law. Unfortunately, too, the very uncertainty which has prevailed over the fate of the law has, in itself, been detrimental to maintaining a wholesome tax environment.

For the past four years, the Chapter 51 debate has centered mainly on the treatment of tangible personal property used in business. Although it is not the role of the Division of Taxation to defend every expression of tax policy in the law or to rebut every criticism, the Division does have the responsibility to stress the need for compliance and enforcement so long as Chapter 51 remains the law of the State. It is timely and appropriate to reiterate a few salient comments pertinent to the personal property aspect of the law.

- a. Chapter 51 does not provide a new tax and it is not a State tax. Important as its implications may be, it merely provides new standards for local administration of a property tax which has been in effect for generations. Assessment and collection continue to be local functions. All resulting revenue is retained locally—with no part thereof going to the State. The State Division of Taxation functions essentially in a co-ordinating capacity to promote administrative uniformity among the 567 autonomous local taxing jurisdictions.
  - b. Chapter 51 represents the culmination of many years of effort to put an end to the traditional practice of assessing tangible personal property on the basis of casual information, subjective personal opinion and negotiation. It is designed to enable both the tax assessor and the taxpayer to make the transition to an assessment standard, objectively and independently ascertainable, based upon the taxpayer's books of account. Modern accounting methods are the basic foundation of today's Federal and State tax structures.
  - c. The most significant modifications of prior-existing law which Chapter 51 would achieve are three-fold:
    1. Valuation geared to taxpayer's books of account.
    2. Apportionment of the tax burden among different classes of property owners within each taxing district, according to levels prescribed by statute; and
    3. Apportionment of the common tax burden among the taxing districts of each county. For the first time, it will be possible to equalize business personalty assessments among taxing districts for county cost apportionment purposes.
  - d. Specific provisions which ultimately determine the amount of tax dollars to be derived from the taxation of tangible personalty lie in the area of Legislative tax policy. It makes a difference to both taxpayers and municipalities whether the various classes of tangible personalty are assessed at percentage levels which are lower than the level applicable to real property; whether all classes of tangible property
-

are assessed at the same, or at different percentage levels; whether some categories of tangible personal property are taxable or exempted; whether depreciable property is valued by permitting depreciation corresponding to Federal Income Tax treatment or according to a fixed percentage of original cost regardless of depreciation; or whether, if depreciation is permitted, a minimum percentage is established in relation to original cost. In view of the great diversity of interests—and this diversity exists not merely as between taxpayers and municipalities but also within each of these groups—it is unrealistic to expect universal acceptance of any single formula.

- e. Under Chapter 51, tax changes for both taxpayers and municipalities are inevitable. At the same time, it must be recognized that the magnitude of the State-wide impact of the new tax treatment of tangible personalty can easily be over-estimated. In 1964, in the absence of Chapter 51, total real and personal property taxes increased \$89 million over 1963 and aggregated \$1,125 million (net of senior citizen and veteran deductions). On tangible personalty alone, 1964 taxes increased only \$10 million and aggregated only \$110 million. The dollar effect of any impact of Chapter 51 will be limited to a portion of this smaller segment of the total property tax levy.

Individual examples of drastic impact are, indeed, important to the particular taxpayer or taxing district involved. Taxation being a practical business, they cannot be winked away. Yet, there is no way to bring uniformity to assessments which are not now uniform and at the same time require no adjustment in local tax rolls or in property tax assessments for individual taxpayers.

- f. Full judicial approval of the constitutional validity of Chapter 51 has in no way diminished the gap between the performance required by law and the apparent unwillingness of important segments of the State community to accept the economic result. For guidance of future action by the Legislature, the law itself prescribes study, analysis and report upon the impact of the first year of its operation. The Di-

vision of Taxation will make every effort to comply with this mandate.

*Second*—Three postponements of the effective date of Chapter 51, Laws of 1960, and numerous amendments to the law have resulted in repeated revisions of the advices, rulings, regulations, forms, and instructions which the Division of Taxation has transmitted to assessors, county boards of taxation and taxpayers. A regrettable by-product of this environment of uncertainty has been an erosion of the spirit of cooperative effort between the Division of Taxation and local tax officials. It is only natural that some of the displeasure and resentment of frustrated local officials will be directed against the Division of Taxation, from whom the changes and instructions flow. Sound property tax administration is promoted when there is sufficient stability of legislative policy to support orderly communication between the supervisory State agency on the one hand and the 21 county boards of taxation and the 567 local taxing districts on the other.

*Third*—Presently the processing of tax proposals in the Legislature is subject to uncertain and highly variable procedures. Establishment of a permanent Committee on Taxation in each of the Houses would make possible greater continuity of background and experience for legislators and their staff, permit more orderly and thorough study of tax proposals and, in general, contribute to greater stability in tax legislation. The Division of Taxation would, of course, render every cooperation to these Committees.

*Fourth*—Factors relating to facility of administration deserve a high priority in the consideration of tax legislation. Increasing reliance on modern self-assessing techniques means that the term "administrator" embraces the taxpayer as well as the government official. In recent years, these administrators have often had to operate under emergency and crisis conditions. It is important that tax enactments allow adequate time for orderly and effective implementation, both on the side of government and on the side of the taxpayer.

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*Fifth*—New Jersey's heavy reliance on the property tax is not likely to be materially reduced in the foreseeable future. In these circumstances, it is essential that tax assessors be well qualified and adequately compensated for their important function. The training and qualification of tax assessors have been the subject of cooperative study by a committee of representatives of the New Jersey State Assessors Association, the Bureau of Government Research, Rutgers—the State University, and the Division of Taxation. Its report and recommendations are expected in time for the 1965 legislative session. In the meantime, it is appropriate to repeat certain pertinent recommendations of the Advisory Commission on Intergovernmental Relations:<sup>1</sup>

In any State establishing professional qualifications for assessors and appraisers, the State supervisory agency should cooperate with educational institutions in planning and conducting pre-entry courses of study, and should conduct or arrange for regular internship training programs.

The geographical organization of each State's primary local assessment districts should be reconstituted, to the extent required, to give each district the size and resources it needs to become an efficient assessing unit and to produce a well-ordered overall structure that makes successful State supervision feasible.

The State supervisory agency should be empowered to establish the professional qualifications of assessors and appraisers and certify candidates as to their fitness for employment on the basis of examinations given by it or of examinations satisfactory to it given by a State or local personnel agency, and to revoke such certification for good and sufficient cause. No person should be permitted to hold the office of assessor or to appraise property for taxation who is not thus certified.

Assessors should be appointed to office, with no requirement of prior district residence, by the chief executives or executive boards of local governments when assessment districts are coextensive with such governments and by the legally constituted governing agencies of multicounty districts; they should be appointed for indefinite, rather than fixed, terms; and should be subject to removal for good cause, including incompetence, by the appointing authorities.

To avoid obstruction to local recruitment and retention of competent professional personnel, State legislatures should not prescribe or limit the salaries paid certified local assessors and appraisers.

Respectfully submitted,

WILLIAM KINGSLEY,  
*Acting Director, Division of Taxation.*

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<sup>1</sup> The Commission's recommendations were reprinted in their entirety in the 1963 Annual Report of the Division of Taxation.

PER CAPITA STATE TAX COLLECTIONS 1963<sup>(1)</sup>  
CHART SHOWING NEW JERSEY PER CAPITA TAX IN COMPARISON TO THE AVERAGE OF ALL STATES AND OF NEIGHBORING STATES

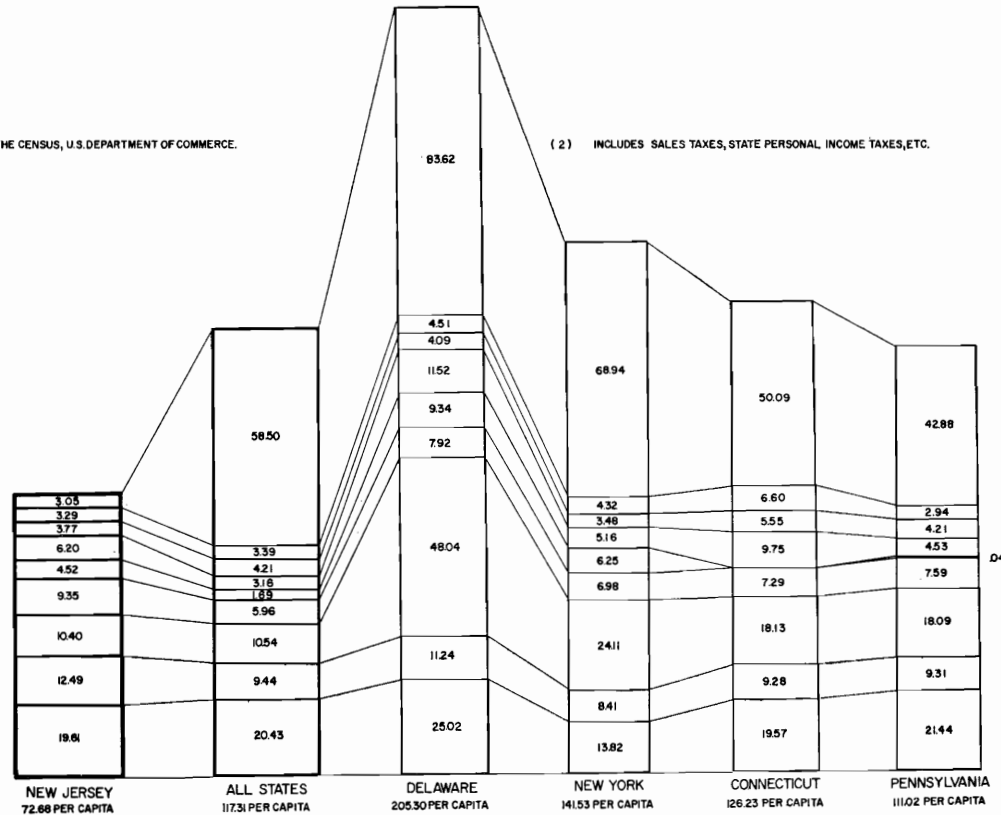
(1) SOURCE: BUREAU OF THE CENSUS, U.S. DEPARTMENT OF COMMERCE.

(2) INCLUDES SALES TAXES, STATE PERSONAL INCOME TAXES, ETC.

SOURCE OF REVENUE

- (2)
- OTHER STATE TAXES
  - INSURANCE TAXES
  - ALCOHOLIC BEVERAGE TAXES
  - DEATH AND GIFT TAXES
  - PARI-MUTUAL RECEIPTS
  - TOBACCO PRODUCTS TAX
  - CORPORATION NET INCOME & LICENSE REVENUE
  - MOTOR VEHICLE FEES
  - MOTOR FUEL TAXES

TOTALS





# PER CAPITA STATE AND LOCAL REVENUES

BY SOURCE IN SELECTED STATES, 1962<sup>(1)</sup>

(1) SOURCE: BUREAU OF THE CENSUS, DEPARTMENT OF COMMERCE.

## SOURCE OF REVENUE

STATE TAX COLLECTIONS

MISCELLANEOUS STATE REVENUES

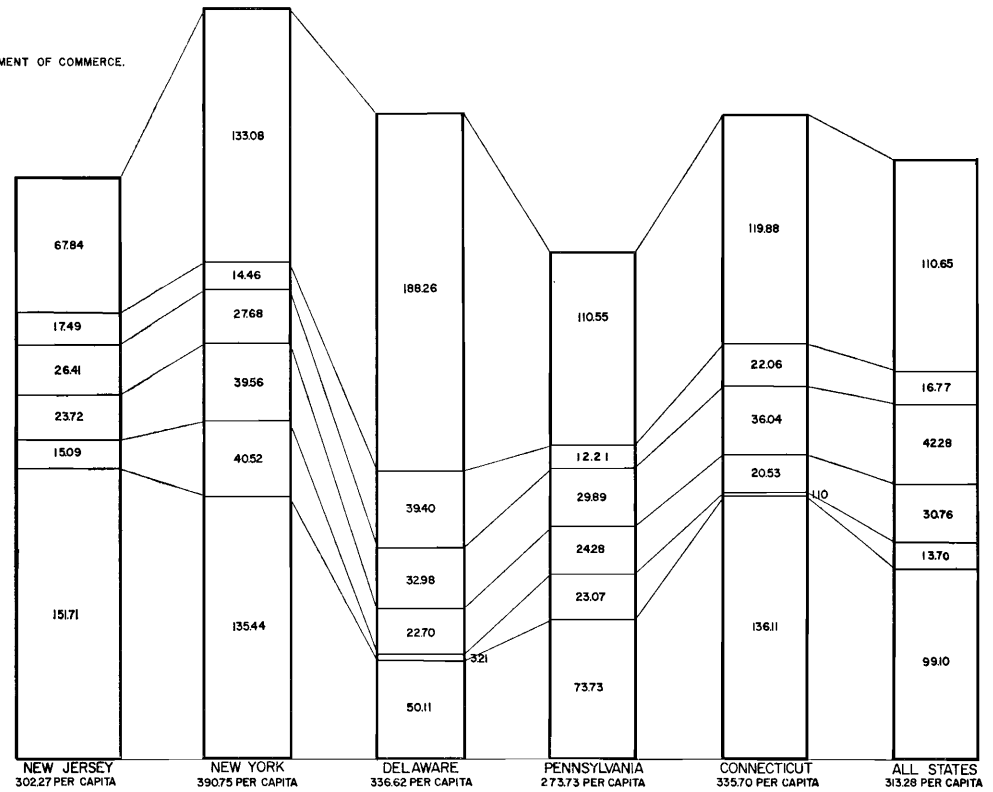
FEDERAL GRANTS, ETC.

MISCELLANEOUS LOCAL REVENUES

OTHER LOCAL TAXES

LOCAL PROPERTY TAXES

TOTAL, STATE & LOCAL





## SUMMARY OF ACTIVITIES

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### **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 collected taxes totaling \$407,816,423 after all refunds during the fiscal year ended June 30, 1964. These net collections represented 77.4% of all major tax revenues collected by the State. Taxes collected outside the Division include motor vehicle fees, pari-mutuel racing receipts, boxing and wrestling taxes, and motor carriers road taxes.

As shown in Table 1, net tax collections by the Division were \$40,633,952 or 11.1% more than net collections for the fiscal year ended June 30, 1963 and \$71,444,942 or 21.2% more than net collections for the year ended June 30, 1962. Major factors in this two-year increase were recent tax rate increases in cigarette, alcoholic beverage and transfer inheritance taxes and the adoption of a new public utility surtax. Cigarette and alcoholic beverage tax increases, effective May 31, 1963, and June 1, 1963, respectively, had small effect during the fiscal year 1963 but resulted in substantial collection increases for the fiscal year 1964. Alcoholic beverage tax collections increased \$3,322,413 or 13.6% and cigarette tax collections increased \$6,841,527 or 11.2% for the fiscal year 1964. Transfer inheritance tax rate increases adopted in 1962 were reflected in revenues collected during the fiscal year ended 1963 when inheritance tax collections increased \$16,948,810 or 72.7% over the amount collected during the previous fiscal year. During the 1964 fiscal year, the inheritance tax recorded an additional increase of 17.9% despite the complete exemption of charitable transfers, effective July 1, 1963, which undoubtedly mitigated some of the continued effect of the tax rate increase. The new public utility tax resulted in \$12,803,980 in additional revenue.

All increases in net tax collections were not associated with tax rate increases or the new tax. For example, corporation net worth tax collections increased 7.4% from \$36,396,373 in 1963 to \$39,079,459 in 1964. The financial business tax increased 9.0% over 1963 and insurance tax collections increased 9.2%. In addition, all but three of the remaining taxes administered by the Division of Taxation showed collection increases for the 1964 fiscal year. The Emergency Transportation Tax collections decreased 9.9% from \$7,428,623 in 1963 to \$6,691,361 in 1964 and the Outdoor Advertising Tax collections decreased 6.0% from \$139,111 in 1963 to \$130,745 in 1964. Railroad Taxes for State Use decreased 9.9% from \$2,848,283 in 1963 to

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\$2,566,515 in 1964. Total Railroad Tax collections showed a small increase.

Table 2 shows administrative costs incurred in 1964 by the revenue and non-revenue Bureaus and the Director's Office. Administrative costs as a per cent of revenue collected are shown for the Division of Taxation and each of its components. Within the Division figure of 1.16%, these tax collection costs range from 0.4% for Motor Fuels and 0.5% for Cigarette to 4.2% for Emergency Transportation taxes. Any tabulation of costs incurred by the Division of Taxation for the collection of taxes must be qualified by the recognition that each of the Bureaus within the Division performs some functions not directly related to tax collection.

The principal features of each of the taxes administered by the Division, as well as a discussion of the many aspects of each Bureau's operations, 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—1963-1964

	Collections During Fiscal Years Ended June 30			Increase or Decrease				Per Cent of Total Collections		
	1964	1963	1962	1964 over 1963		1963 over 1962		1964	1963	1962
Collected by Division of Taxation										
Beverage Taxes (a) .....	\$27,744,704	\$24,422,291	\$23,052,103	\$3,322,413	13.6%	\$1,370,188	5.9%	5.2%	5.1%	5.3%
Cigarette Tax and Licenses .....	67,887,533	61,046,006	59,733,182	6,841,527	11.2	1,312,824	2.2	12.9	12.8	13.6
Corporation Business Tax .....	(72,684,549)	(68,696,268)	(63,285,509)	(3,988,281)	(5.8)	(5,410,759)	(8.5)	(13.8)	(14.4)	(14.4)
Net Worth (b) .....	39,079,459	36,396,373	36,173,284	2,683,086	7.4	223,089	0.6	7.4	7.6	8.2
Net Income .....	32,450,280	31,240,209	26,241,552	1,210,071	3.9	4,998,657	19.0	6.2	6.5	6.0
Financial Business Tax (c) .....	1,154,810	1,059,686	870,673	95,124	9.0	189,013	21.7	0.2	0.2	0.2
Emergency Transportation Tax .....	6,691,361	7,428,623	6,485,068	—737,262	—9.9	943,555	14.5	1.3	1.6	1.5
Inheritance-Estate Taxes (d) .....	47,456,101	40,262,812	23,314,002	7,193,289	17.9	16,948,810	72.7	9.0	8.4	5.3
Insurance Taxes .....	22,960,747	21,035,567	19,915,353	1,925,180	9.2	1,120,214	5.6	4.4	4.4	4.5
Motor Fuels Tax (e) .....	132,214,710	126,980,705	122,566,450	5,234,005	4.1	4,414,255	3.6	25.1	26.6	27.9
Outdoor Advertising Tax .....	130,745	139,111	144,401	—8,366	—6.0	—5,290	—3.7	*	*	*
Public Utility Taxes (j) .....	12,803,923	42,995	45,764	12,760,928	...	—2,769	...	2.4	*	*
Railroad Taxes .....	(17,242,050)	(17,128,093)	(17,829,649)	(113,957)	(0.7)	(—701,123)	(—3.9)	(3.3)	(3.6)	(4.1)
State Use (f) .....	2,566,515	2,848,283	2,523,631	—281,768	—9.9	324,652	12.9	0.5	0.6	0.6
Local Use (g) .....	14,675,535	14,279,810	15,306,018**	395,725	2.8	—1,026,208	—6.7	2.8	3.0	3.5
Total Collected by Division .....	\$407,816,423	\$367,182,471	\$336,371,481	\$40,633,952	11.1%	\$30,810,990	9.2%	77.4%	76.9%	76.6%
Collected Outside Division of Taxation										
Boxing-Wrestling Taxes .....	\$36,631	\$25,300	\$29,936	\$11,331	44.8%	—\$4,636	—15.5%	*	*	*
Motor Carriers Road Taxes .....	1,669,750	...	...	1,669,750	...	...	...	0.3%	...	...
Motor Vehicle Fees, etc. ....	90,363,715	80,637,988	76,509,236	9,725,727	12.1	4,128,752	5.4	17.2	16.9%	17.4%
Pari-Mutuel Taxes .....	26,800,125	29,444,851	26,037,801	—2,644,726	—9.0	3,407,050	13.1	5.1	6.2	6.0
Total Collected Outside Division .....	\$118,870,221	\$110,108,139	\$102,576,973	\$8,762,082	8.0	\$7,531,166	7.3	22.6%	23.1%	23.4%
Total Major State Tax Collections .....	\$526,686,644	\$477,290,610	\$438,948,454	\$49,396,034	10.3%	\$38,342,156	8.7%	100.0%	100.0%	100.0%

TABLE 1—Continued  
DISTRIBUTION OF MAJOR STATE TAX COLLECTIONS

	Distribution of Collections			Increase or Decrease				Per Cent of Total Distribution		
				1964 over 1963		1963 over 1962				
	1964	1963	1962	Amount	Per Cent	Amount	Per Cent	1964	1963	1962
State Use .....	\$507,905,406	\$459,945,526	\$422,183,399	\$47,595,880	10.4%	\$37,762,127	8.9%	...	96.4%	96.2%
Local Use (h) .....	17,733,004	16,662,904	16,176,691	1,070,100	6.4	486,213	3.0	...	3.5	3.7
Dedicated (i) .....	829,708	682,180	588,364	147,528	21.6	93,816	15.9	...	0.1	0.1

\* Less than 0.1%. \*\* \$13,411,655 after court adjustments.

- (a) Net after refunds:  
Gross Receipts: 1962 \$ 23,052,704; 1963 \$ 24,422,927; 1964 \$27,745,326  
Refunds: 1962 \$ 601; 1963 \$ 636; 1964 \$ 622
- (b) Includes Interest and Penalties:  
1962 \$ 434,130; 1963 \$ 538,023; 1964 \$ 556,244  
Tax Certificates and Miscellaneous:  
1962 \$ 33,237; 1963 \$ 36,019; 1964 \$ 44,772
- (c) Distributed equally to the taxing district and the county in which place of business is located.
- (d) Net after refunds:  
Gross Receipts: 1962 \$ 24,559,602; 1963 \$ 41,827,803; 1964 \$49,410,125  
Refunds: 1962 \$ 1,245,600; 1963 \$ 1,564,991; 1964 \$ 1,954,024
- (e) Net after refunds:  
Gross Receipts: 1962 \$128,794,066; 1963 \$132,647,135; 1964 \$138,611,736  
Refunds: 1962 \$ 6,227,616; 1963 \$ 5,666,427; 1964 \$ 6,397,026
- (f) Includes Class I and Class III Railroad Property and Franchise Tax. 1963 collections exclude \$33,351.76 withheld by N. Y. Susquehanna & Western Railroad.
- (g) Class II Railroad Property Tax. 1963 collections exclude:  
Withheld by Lehigh Valley R. R. .... \$539,775.00  
Withheld by N. Y. Susquehanna Western ..... \$89,009.24  
Credit on New York Central ..... \$432.73
- (h) Includes Financial Business Tax, Class II Railroad Property Tax and Inheritance Tax for County Use.
- (i) Includes allocation to N. J. Firemen's Association; N. J. Firemen's Home, and State Police Retirement Fund.
- (j) Consists of the Public Utility Excise Tax adopted in 1963 for the year 1964. 1962 and 1963 figures are for Public Utility Gross Receipts and Franchise Taxes payable to the State only.

TABLE 2  
DIVISION OF TAXATION  
COSTS OF ADMINISTRATION  
Fiscal Years Ended June 30, 1963

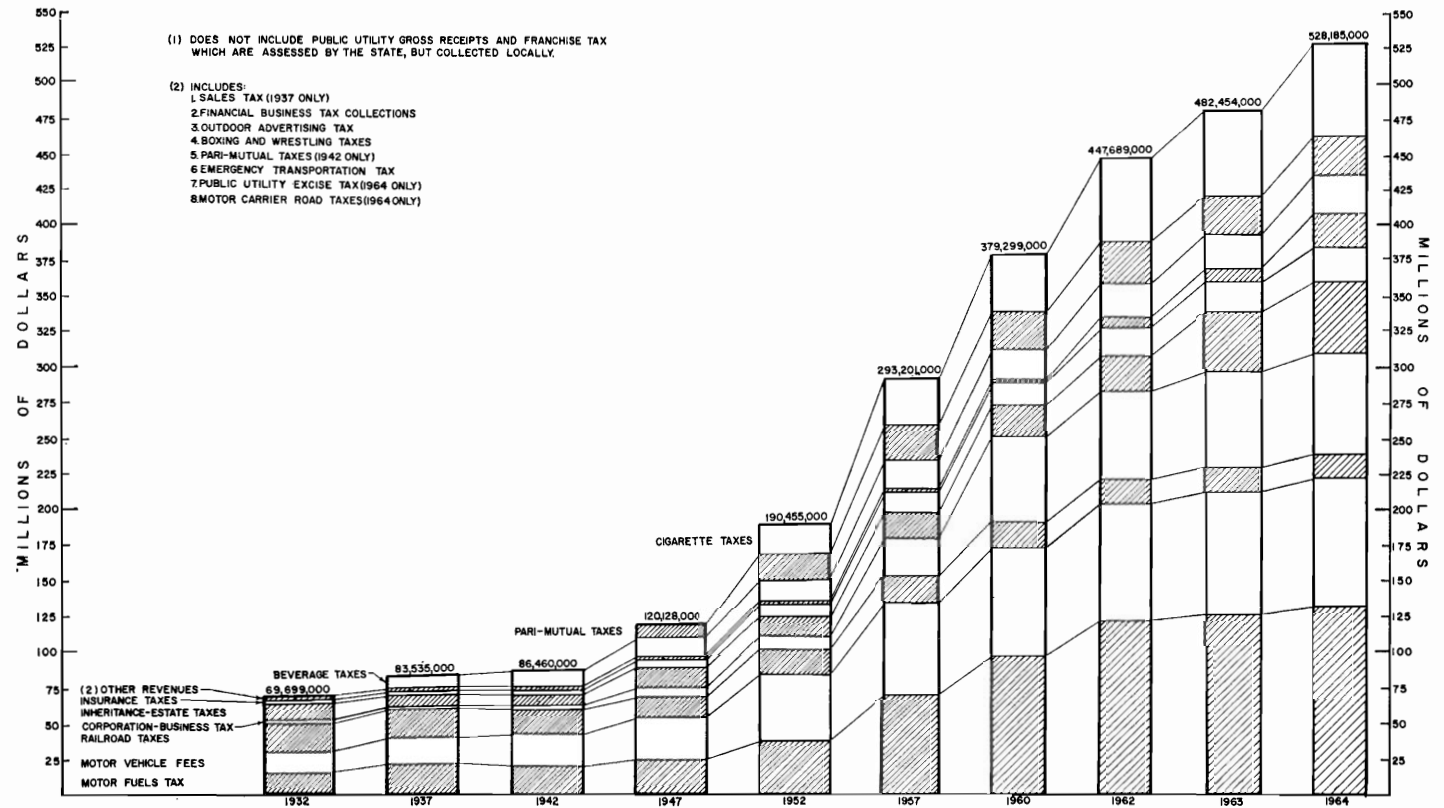
Tax Source	Cost of Administration						Number of Personnel		
	1964		1963		1962		1964	1963	1962
	Amount	Per Cent of Revenue	Amount	Per Cent of Revenue	Amount	Per Cent of Revenue			
Beverage .....	\$555,069	2.0%	\$519,557	2.1%	\$499,751	2.2%	83	82	81
Cigarette .....	372,047	0.5	344,524	0.6	324,485	0.5	56	56	51
Corporation and Insurance .....	1,006,400	1.1	865,029	1.0	801,055	1.0	165	162	160
Emergency Transportation .....	281,595	4.2	256,533	3.5	177,017	2.7	33	39	31
Inheritance .....	995,213	2.1	876,439	2.2	797,258	3.4	144	127	126
Motor Fuels .....	559,763	0.4	516,916	0.4	516,318	0.4	77	84	83
Railroad and Public Utility .....	**174,525	0.6	179,201	1.0	122,236	0.7	25	19	19
Totals .....	\$3,944,612	0.97	\$3,558,199	0.97	\$3,238,120	0.96	583	569	551
<i>Non-Revenue Bureaus</i>									
Local Property Tax Bureau ..	\$626,552	.....	\$544,420	.....	\$496,483	.....	87	80	76
Outdoor Advertising Tax Bureau .....	71,516	.....	64,138	.....	61,631	.....	12	12	12
Public Utility Tax Bureau .....	**	.....	26,720	.....	45,764	.....	**	5	7
Totals .....	\$698,068	.....	\$635,278	.....	\$603,878	.....	99	97	95
Director's Office .....	\$95,043	.....	\$88,294	.....	\$81,226	.....	7	8	8
Division Totals .....	\$4,737,723	1.16%	\$4,281,771	1.17%	\$3,923,224	1.17%	689	674	654

\* As of June 30 of the fiscal year.

\*\* Public Utility Tax Bureau was combined with the former Engineering and Railroad Tax Bureau as the Public Utility Tax Bureau in May, 1963. 1964 cost of administration figures are listed with the tax source figures for Railroad and Public Utility taxes.



# NEW JERSEY STATE TAX COLLECTIONS SELECTED YEARS 1932 TO 1964<sup>(1)</sup>



## 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 \$99,351,338 of public utility and insurance taxes to municipalities and counties for local collection during the fiscal year 1963-1964. 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 to 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. In 1964 the total was \$3,014,215 for 135 water companies. As indicated below all taxes apportioned increased \$3,988,508 (4.2%) between 1963 and 1964 as compared to \$5,385,628 (6.0%) between 1962 and 1963.

	1962	1963	1964	Increase 1963-64
<b>Public Utility Taxes</b> (other than railroad): Payable directly to the several taxing districts of the State (less State Administrative costs—1962, \$45,284; 1963, \$42,995; 1964, \$34,445) .....	\$85,871,969	\$91,181,292	\$95,020,177	\$3,838,885
<b>Domestic Insurance Taxes:</b>				
Payable directly to taxing districts—87½% .....	3,592,046	3,658,846	3,789,766	130,920
Payable directly to counties —12½% .....	513,187	522,692	541,395	18,703
Total Insurance .....	\$4,105,233	\$4,181,538	\$4,331,161	\$149,623
Total Taxes Apportioned .....	\$89,977,202	\$95,362,830	\$99,351,338	\$3,988,508

## 3. Equalization Tables

On October 1 of each year the Division of Taxation 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, 1963 was derived from an examination of 165,897 real estate sales recorded between July 1, 1961 and June 30, 1962 and 165,187 sales recorded between July 1, 1962 and June 30, 1963. On the basis of these samples all taxable real estate, assessed at \$15,562,592,240, was estimated to have a true value totaling \$34,009,421,775. 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 total state-wide equalized valuation was reported at \$35,623,544,665.

The average ratio of assessed value to true value of all real estate in 1963 was shown to be 45.8%. 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 8.65% in Allamuchy Township (Warren County) to a high of 137.55% in Pahaquarry Township (Warren County).

The average 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 2,012,280 parcels of real property in the State. These properties are assessed by 913 local assessors in 568 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.

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 1963 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 1964-1965. Distribution of a major portion of approximately \$100,000,000 of State aid to local schools during the school year 1964-1965 is related directly or indirectly to the equalized valuations in the 1963 Table. In addition to the use of the equalization table in the apportionment of State aid to local schools, equalized valuations were the basis of apportioning more than \$201,409,523 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.

The average ratios determined in compiling the Table of Equalized Valuations have also received recognition as guidelines for achieving intra-district assessment equality. 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 the average real estate assessment ratio determined, for each taxing district, from the data compiled by the Division of Taxation in the preparation of the Annual Table of Equalized Valuations for school aid purposes. 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 (1961) of the officially determined average ratios as a basis for providing taxpayer relief from higher than average assessments within a given municipality. 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 functions of the Division of Taxation in supervising and coordinating local property tax procedures derives from

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the importance of the local property tax itself and the necessity for equity, uniformity and efficiency in its administration.

Recent studies by the United States Bureau of Census show that in 1962, the State portion of the State and local total tax revenue in New Jersey was 31%. This was substantially lower than the 49% average for all states. 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.

In 1963 local property taxes totaled \$1,035.6 million as compared to major State tax collections of \$477.3 million. State and local portions of the State and local total tax revenue in New Jersey were 31.5% and 68.5% respectively for 1963. In 1964 property taxes deviated from the familiar pattern of increasing from \$60 to \$65 million a year and increased \$120.8 million to bring the 1964 total to \$1,156.4 million before deductions for veterans and senior citizens. After these deductions the total tax levied was \$1,124.5 million as compared to major State tax collections of \$526.5 million. State and local portions of the State and local total tax revenue in New Jersey were, therefore, 31.9% and 68.1% respectively for 1964.

Prior to increased State supervision and coordination initiated in 1953 with the establishment of the Local Property Tax Bureau, nearly 900 local assessors and 21 county boards of taxation in 566 taxing districts administered the local property tax under what the Commission on State Tax Policy described as "chaotic conditions." During the last 10 years, the services rendered by the Division of Taxation have been responsible for substantially reducing this chaos and demonstrating that property taxes are not necessarily "more easily replaced than repaired."

The continuing services of the Local Property Tax Bureau (See Local Property Tax Bureau Summary of Functions for detail) include direct assistance to local assessors and to county boards of taxation in administering the local property tax and cooperation and assistance in implementing recent tax legislation. Annual in-service courses are provided for assessors and special instructions for assessors and other local tax officials are provided whenever any new legislative or judicial development makes new standards of procedure necessary. Close liaison is maintained with each of the 21 county boards of taxation for the exchange of information and technical assistance.



In addition, numerous publications are made available to aid the local assessor. These include the *Real Property Appraisal Manual for New Jersey Assessors*, the *Assessors Law Manual*, ten annual issues of a *Local Property Tax Bureau Newsletter*, an *Assessors Daily Work Calendar*, and a *Handbook for New Jersey Assessors*.

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 Public Utility 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 levied under the Financial Business Tax Act.

## 5. *Tax Study and Development*

### A. *In General*

Active study during the fiscal year ended June 30, 1964 was dominated by the continuing legislative deliberations concerning property taxes in general and personal property taxes in particular. Problems associated with the thrice postponed Chapter 51, Laws of 1960 were the common denominator in most of the investigation and analysis.

Adjustment to changed tax rates and requirements in other areas included preparation to administer increased cigarette tax rates effective May 31, 1963 and increased alcoholic beverage tax rates effective June 1, 1963. Inheritance tax exemptions for charitable transfers became effective July 1, 1963 and also required some adjustment in procedure. A new public utility surtax became effective for the calendar year 1964 and required expansion of activities in the Public Utility Tax Bureau to supplement apportionment of public utility taxes for local collection by the collection of this new tax for State purposes.

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Miscellaneous changes in local property tax requirements included amended exemptions for district superintendents of religious associations (Chapter 134, Laws of 1963), parsonages (Chapter 42, Laws of 1964), and historic sites (Chapter 61, Laws of 1964), and the Horizontal Property Act (Chapter 168, Laws of 1963). These and other changes were the subjects of special attention in the continuing assistance to local assessors provided by the Local Property Tax Bureau.

Every legislative session brings to the Division of Taxation a large and diverse number of tax inquiries. Such inquiries require extensive research and considerable 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 9, Laws of 1963 (Personal Property Information Returns)*

The third annual postponement of the effective date of Chapter 51, Laws of 1960 (Chapter 9, Laws of 1963) sought to resolve the dilemma concerning its potential effect upon local tax distributions in general, and upon business personal property taxpayers in particular, by requiring all owners of tangible personal property used in business to file an information return with the Division of Taxation. By way of assuring owners of personal property used in business that the information returns would not be used as the basis for any tax assessment, the Legislature made them confidential and restricted their examination and application to the purposes of statistical tabulation. The Legislature also sought to achieve minimum compliance inconvenience by limiting information requirements to the provisions of Chapter 51 and further restricting the requirements for owners of personal property valued at \$25,000 or less, to four basic items unsupported by any detail. At the same time, Chapter 51 provisions were simplified by elimination of the provision that true value (defined as "book value") of tangible personal property used in business could not be reported at less than 20 per cent of its original cost to the taxpayer.

Immediately upon approval of Chapter 9, an advisory committee was convened to assist Division of Taxation personnel in the prepara-

tion of suitable return forms and procedures. Composed of representatives of business and farm organizations, accountants, attorneys and individuals of recognized knowledge and experience, this committee included many who had served on the original Advisory Committee on Assessment Practices appointed by the State Treasurer when Chapter 51, Laws of 1960 was first approved. The Division worked closely with the Advisory Committee to make the information forms and instructions as practical and simple of compliance as possible consistent with statutory requirements.

Every effort was made to inform all owners of tangible business personalty of the requirement to file information returns. Weekly releases by the Division of Taxation to newspapers and radio stations were supplemented by activities of business groups to inform their own membership. Cooperating organizations included the New Jersey State Chamber of Commerce, New Jersey Manufacturers Association, the New Jersey Taxpayers Association, the New Jersey State Society of Certified Public Accountants, the New Jersey Association of Public Accountants, the New Jersey State Bar Association, farm organizations and other groups. Special notification to farmers was provided through Rutgers University College of Agriculture and county agricultural agents. Owners of tangible personal property who did not receive the necessary forms by mail were encouraged to obtain them from their local assessors or from the Local Property Tax Bureau in the Division of Taxation. The basic theme underlying all of this effort was that only by complete and accurate information returns could owners of business tangible personal property "lay out" before the Legislature all the facts essential to their own protection.

The Division of Taxation received 174,164 business personal property information returns. Assessed values per Chapter 51 calculated from these returns totaled \$1,517.7 million, based upon \$5,593.8 million of book values divided between inventories and other business personal property as follows:

	<i>(Millions)</i>	
	<i>Book Values</i>	<i>Chapter 51 Assessment</i>
Inventory .....	\$2,589.2	\$271.4
Other .....	3,004.6	1,246.3
Total .....	\$5,593.8	\$1,517.7



All New Jersey business and farm personal property assessments for 1963 totaled \$1,462.7 million. This means that potential Chapter 51 assessments upon personal property reported in 174,164 information returns amount to \$55 million more than all personal property assessed values in 1963. However, for purposes of analysis, the 174,164 information returns received fell into three distinct groups as follows:

127,654 returns matched against actual 1963 personal property assessed valuations.

4,672 returns determined to be not assessed in 1963.

41,838 returns thus far not matched against any 1963 assessment and not determined to have been unassessed.

The 132,326 returns in the first 2 groups indicated Chapter 51 assessed values totaling \$1,408.6 million, or 10% more than actual assessments upon the same taxpayers in 1963 as follows:

	1963 Assessment	(Millions) Chap. 51 Assessment	% Increase
127,654 Returns matched against 1963 assessments	\$1,275.0	\$1,385.0	8.6%
4,672 Returns found not assessed in 1963 .....	none	23.6	....
132,326 Returns tabulated .....	\$1,275.0	\$1,408.6	10.5%

Like all summary statements, the composite effect of Chapter 51 upon 132,326 personal property taxpayers in Categories 1 and 2 include a wide variety of unlike effects upon separate taxpayers. These fall into three major categories as follows:

74,453 taxpayers would have the assessed value of their personal property decreased. In aggregate, the decrease would be \$422.7 million.

53,201 taxpayers would have the assessed valuation of their personal property increased. In aggregate, the increase would be \$532.7 million.

4,672 taxpayers who were not assessed in 1963 would be assessed under Chapter 51 at values aggregating \$23.6 million. This would be a net increase in taxable valuations.

Although large in number (24% of total) the 41,838 information returns unmatched against 1963 assessments represented only 8.1% of all book values reported and 7.7% of all Chapter 51 assessments calculated. The implication is that these returns for the most part represent smaller property owners whose inclusion would not materially change the overall results. Further examination in the course of the analysis justified this conclusion.

Analysis of 132,326 tabulated information returns demonstrates conclusively the absence of any uniformity of present assessment of business tangible personal property. This lack of uniformity was found to exist both as among different taxing districts and as among individual taxpayers within single taxing districts. Within each of the 21 New Jersey counties the result was likewise dissimilar. Within each county there were some taxing districts in which the aggregate estimated Chapter 51 assessments would represent net increases as compared to actual 1963 assessments against the same taxpayers, and some districts which would experience aggregate net decreases.

In the aggregate, these computations indicated net increases totaling \$556.3 million in 377 taxing districts and decreases totaling \$423.7 million in 190 taxing districts.

The information returns provided no evidence that potential increases or decreases in personal property assessments under Chapter 51 are closely related to types of business. The 132,326 returns matched against 1963 assessed values or found to have no corresponding 1963 assessment, include examples of both increases and decreases in each reported business type. These variations are summarized as follows:

<i>Type of Business</i>	<i>Assessment Increase</i>		<i>Assessment Decrease</i>		<i>Net Change</i>
	<i>Number of Returns</i>	<i>Amount of Increase</i>	<i>Number of Returns</i>	<i>Amount of Decrease</i>	
Manufacturing .....	4,904	\$308,310	4,639	\$152,504	+\$155,806
Wholesale .....	4,786	29,097	5,370	39,005	— 9,908
Retail .....	19,298	68,479	24,314	99,836	— 31,357
Service .....	19,950	121,068	24,207	94,765	+ 26,303
Professional .....	5,461	7,094	6,780	6,149	+ 945
Other .....	933	16,869	1,252	18,519	— 1,651
Farm .....	1,730	869	6,134	7,007	— 6,138
Unknown .....	811	4,513	1,757	4,929	— 416
<b>TOTAL .....</b>	<b>57,873</b>	<b>\$556,300</b>	<b>74,453</b>	<b>\$422,716</b>	<b>+\$133,584</b>

The final conclusions of the study can best be summarized from the Letter of Transmittal as follows :

“Study estimates indicate that if Chapter 51 had been operative in 1963, business personalty assessed valuations would have aggregated about 11% more, state-wide. However, the universal presence of extreme variations in assessment experience means that any easy generalization about the overall effect of Chapter 51 can be nothing more than an exercise in arithmetic. For all practical purposes, no such generalization based upon averages of unlike things can assume to represent a basis for achieving uniformity in personal property tax assessments at any level to require a minimum of adjustment. There is no way to bring uniformity to assessments which are not now uniform and at the same time require no adjustments in local tax rolls or in local property tax assessments for individual taxpayers. This fact of personal property tax life in New Jersey means that any standard by which uniformity in personal property tax administration is accomplished must be expected to result in some major changes.

“Even the objective of maintaining total business personal property assessments at approximately the level prevailing in 1963 can have little practical meaning for any single taxing district or any single business property taxpayer. The implication is that such an objective can be nothing more than a crude guide to a resolution of the personal property tax dilemma. A more realistic approach would seem to be one of developing what appears to be a reasonable assessing method for business personal property, incorporating an assessment standard objectively ascertainable by tax assessor and taxpayer alike, with the full knowledge that it will result in tax change.

“Chapter 51 represents such a method. It was developed after prolonged study by the Commission on State Tax Policy, by successive Legislative committees, and by representatives of State and local administrative agencies and business and farm organizations. If the personal property tax is to be retained in New Jersey and if we are to achieve order and uniformity in its administration, accounting guidelines, such

as Chapter 51 supplies, are indispensable. Uniformity and stability of administrative procedures are the prime concern of the Division of Taxation.”

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

Even prior to release of extensive statistical information derived from personal property information returns concerning the effect of Chapter 51, Governor Hughes summarized in his Second Annual Message (January 14, 1964) the basic environment of uncertainty and recommended implementation of this thrice postponed law as follows:

“We can recall that Chapter 51, Laws of 1960, was adopted after extensive study to provide, among other things, a workable method for assessing business personal property and to avert the threat of ‘tax lightning.’ The enactment followed the Supreme Court’s ruling that differences between existing tax practices and existing tax law no longer could be ignored. Guidelines and stability of administrative procedures, such as those provided by this law, are indispensable if New Jersey is to achieve order and uniformity in real and personal property tax administration.

During three postponements of its effective date, no alternative has been developed. A survey of personal property informational rates will be ready shortly and I commend it to the Legislature’s consideration.

As long as the personal property tax is retained in this State, New Jersey will need—in the interest of equity—to accept a single approach to the taxation of business personal property with the adjustments that may result.

I am informed that there is substantial business opinion that Chapter 51 is preferable to continuation of the uncertainties under present law. Therefore, I recommend that Chapter 51 be permitted to go into effect for the tax year 1965.”

Availability of the long sought statistical information provided under Chapter 9, Laws of 1963 (see above) did not quiet widespread apprehension concerning potential tax changes under Chapter 51. Although the statistics indicated that overall change would not be great, they

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documented suspicions that the change would not be the same for all taxpayers, or in all local taxing districts. The statistics themselves became the implements of various efforts and counter-efforts to develop alternative methods for accomplishing the objectives of Chapter 51 with a minimum of change in tax positions. Proposals to postpone for a fourth year the effective date of Chapter 51 failed to attain Legislative adoption. Proposals to repeal Chapter 51 also failed of adoption.

On April 27, 1964, the Legislature provided tangible evidence of its intention to have Chapter 51 become effective without further postponement when it adopted Senate Bill 336 (Chapter 38, Laws of 1964) under emergency resolution to change the filing date for personal property tax returns from May 1st to August 1st in 1964 only. In anticipation of the May 1st filing date the Division of Taxation had already promulgated personal property tax return forms, together with rules, regulations and procedures developed in consultation with a cooperating committee comprised of taxpayer groups, local assessors, County Boards of Taxation, accountants, attorneys, and farm organizations.

Subsequent to the promulgation of the personal property tax return forms, etc., Chapter 140, Laws of 1964, approved July 8, 1964, amended Chapter 51 to restore the "20 percent of original cost minimum valuation" for depreciable business personal property in use, or held for use, which minimum had been deleted by Chapter 23, Laws of 1963. Chapter 141, Laws of 1964, also approved July 8, 1964, further amended Chapter 51 to reduce the taxable percentage of book value of depreciable personal property from the "common level" at which real estate is assessed in each taxing district to 65 percent of such "common level", and to provide for separate personal property tax rates in 1965 and 1966. Under Chapter 141, these separate personal property tax rates are required to be determined at levels designed to preserve the relationship between business personal property taxes and total property taxes which prevailed in 1963 within each local taxing district.

To meet the added "20% floor" requirements of Chapter 140, Laws of 1964, the Division of Taxation promulgated a supplemental personal property tax return form (PT-2) to be filed in addition to Chapter 51 tax forms already promulgated, and in some cases already filed by taxpayers under the initial May 1, 1964 filing date. Necessary instructions to local assessors, County Boards of Taxation and taxpayers concerning



Chapter 51, as amended by Chapters 140 and 141, were subjects of conferences and orientation meetings throughout the State.

New forms of tax duplicates and County Abstracts of Tax Ratables were developed to meet changed personal property requirements under Chapter 51 as well as changes in veteran and senior citizen exemptions and farmland assessments (see below).

From a research standpoint, one of the important provisions of Chapter 51 is the requirement that duplicate copies of business personalty returns submitted to local assessors during the first year under the law (1964) must be forwarded by the assessors to the Division of Taxation. The purpose of these duplicate returns is to provide information necessary for study and analysis of the effect of Chapter 51. Based upon experience gained in processing information returns in 1963 (Chapter 9, Laws of 1963), the Division of Taxation developed procedures for tabulating these duplicate personal property taxpayer returns by means of electronic data processing equipment. It is anticipated that an important by-product of this activity will be material assistance to local assessors in establishing their local personal property tax rolls under Chapter 51.

One of the new "statistical" provisions of Chapter 51 requires the annual determination and publication by the Division of Taxation of the "common level" (unweighted ratio) of assessment for each taxing district. This made it necessary to expand the recurring preparation of annual equalization tables to include computation of unweighted average ratios of assessed values to true values of real estate within each local taxing district. These unweighted averages rest upon the same basic data as are used to develop weighted ratios for purposes of the annual equalization tables. These "common level" percentages are shown on the Tables of Equalized Valuations appearing in this Report.

*D. Veterans and Senior Citizens' Exemptions—Tax Dollar Deductions Substituted for Assessed Valuation Exemption*

Legislation implementing two Constitutional Amendments approved at the General Election on November 5, 1963 substituted tax dollar deductions for partial exemptions from taxation of property valuations as follows:

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Chapter 171, Laws of 1963 substituted a flat dollar deduction off the tax bill, not to exceed \$50, from general property tax payable annually by qualified veterans and veterans' widows, in place of an exemption of assessed value not to exceed \$500.

Chapter 172, Laws of 1963 substituted a flat dollar deduction off the tax bill, not to exceed \$80, from general property taxes payable annually on the residence owned by a "senior citizen" over 65 years of age and having income not exceeding \$5,000, in place of an exemption of assessed value not to exceed \$800.

Each of these changes causes the property tax benefits to be uniform in amount throughout the State. As applied prior to the change, the assessed valuation exemptions (\$500 and \$800) resulted in offsetting unlike amounts of property tax dollars in taxing districts with unlike local tax rates. For example, a \$500 veterans exemption resulted in a gross tax saving of \$50 in a district where property values were taxed at \$10 per \$100 as compared with \$25 in another district where property was taxed at \$5 per \$100.

On June 25, 1962, the New Jersey Supreme Court in *Switz v. Kingsley*, 37 N. J. 566, held that the practice of permitting valuation exemptions to be deducted from assessed values in districts where fractional assessment prevails is contrary to the State Constitution. The court reasoned that uniformity of tax treatment requires that the exemption must be expressed in terms of the "true value" of the property, to wit:

"Thus if a veteran's property is worth \$10,000, the sum of \$500 is first deducted, leaving \$9,500 to be treated in the same way as the property of a non-veteran." (37 N. J., at page 574)

Based upon the *Switz* case, the Attorney General ruled in Formal Opinion No. 3, December 10, 1962, that all exemptions must be charged against the "true value" of taxable property and not against the assessed value. Implementation of this ruling only hastened the general erosion of tax benefits to veterans and senior citizens which had been developing as a result of the growing tendency among local taxing districts to assess property at its true value or at percentages of true

value higher than had been the prior practice. The constitutional amendments and legislation implementing them had as their purpose the preservation of tax benefits in the face of these changes.

Although the 1964 property tax levy included \$31.9 million to cover the new tax deductions, this additional tax levy only replaced taxes which in prior years had been "shifted" from veterans' and senior citizens' property to other taxable property by virtue of the exclusion of exemptions (\$500 and \$800) from the tax base prior to the calculation of local tax rates. The arithmetic of this change is summarized in the following comparison of overall results for 1963 and 1964:

	1963 (\$ Millions)	1964 (\$ Millions)	Change (\$ Millions)
<i>Tax base</i>			
Assessed value .....	\$17,168.3	\$24,109.2	+\$6,940.9
Senior Citizen and Veteran exemptions	311.0	none	— 311.0
*Misc. exemptions .....	1.9	2.9	+ 1.0
Net Valuation Taxable .....	\$16,855.4	\$24,106.3	+\$7,250.9
<i>Amount of tax</i>			
Gross tax levy .....	\$ 1,035.6	\$ 1,156.4	+\$ 120.8
Senior Citizen and Veteran deductions	none	31.9	+ 31.9
Net tax .....	\$ 1,035.6	\$ 1,124.5	+\$ 88.9

\* Exemptions for parsonages, fallout shelters, and totally disabled veterans reported in a few taxing districts.

It has been customary in prior years to translate senior citizen and veteran tax exemptions into tax amounts which were, in fact, transferred to all property remaining taxable. The \$31.9 million of tax deductions in 1964 is \$6 million more than the \$25.9 million of taxes offset by exemptions in 1963. The \$6 million increase in taxes offset by exemptions during the first year under the new procedure is a rough measure of the extent to which the \$50 and \$80 tax deductions exceed average tax benefits accruing under the former tax exemptions.

During the 1964 fiscal year the Division of Taxation developed rules, regulations, forms, and procedures to implement Chapters 171 and 172. This activity included instruction and orientation for local assessors, county boards of taxation and taxpayers. In addition it was necessary to revise the form of local tax lists and duplicates to accommodate the revised method for reporting exemptions.



As a transition from “the old to the new” the Legislature provided in Chapter 173, Laws of 1963 (approved December 16, 1963) tax credits for veterans and senior citizens exemptions for tax apportionment purposes. This legislation required the development of procedures and instruction in the methods for handling the tax credits.

#### *E. Farmland Assessments*

Chapter 48, Laws of 1964 implemented a third Constitutional Amendment approved at the General Election on November 5, 1963. This amendment, Article VIII, Section I, paragraph 1(b), provided that the value of land, not less than 5 acres in area, which is determined by the assessing officer of the taxing jurisdiction to be actively devoted to agricultural or horticultural use and to have been so devoted for at least the 2 successive years immediately preceding the tax year in issue, shall, for local tax purposes, on application of the owner, be that value which such land has for agricultural or horticultural use.

Chapter 48 establishes detailed prerequisites for obtaining assessment of farmland under the Farmland Assessment Act of 1964, provides for the filing of an application with the local assessor and empowers the Director, Division of Taxation, to promulgate rules and regulations and to prescribe such forms as are deemed necessary to implement the law.

This Constitutional amendment and the implementing legislation were developed by a Farmland Assessment Committee appointed by Governor Hughes to include representatives of farm organizations and local assessors. Representatives of the Division of Taxation met with the Governor’s Farmland Assessment Committee throughout its deliberations.

On August 10, 1964 the Division of Taxation issued regulations and forms for taxpayer applications necessary to the implementation of this new method for valuing agricultural and horticultural land. The Division also developed procedures for reporting farmland assessments in local property tax lists and duplicates; and for assessing additional taxes in the current tax year and preceding years not in excess of two, provided by legislation in the event of change in use of farmland qualified for assessment under the act. Information and instruction to local assessors has been provided in local and regional

meetings and through the efforts of the field staff of the Local Property Tax Bureau.

Chapter 48 also creates a State Farmland Evaluation Advisory Committee consisting of the Director of the Division of Taxation, the Dean of the Rutgers College of Agriculture and the Secretary of Agriculture. The Committee is required to annually determine and publish a range of values for each of the several classifications of land in agricultural or horticultural use in the various areas of the State and to make them available each year to the respective assessors.

Special provision for farmland assessments introduced a concept of classification into the taxation of real estate in New Jersey. Among other administrative complications created by this departure from the general property tax concept is the problem of equalization of farm real estate values according to a standard different from the "true value" upon which all equalized valuations of real estate have been based in the past. In the interest of preserving the simplicity and integrity of the equalization program, regulations promulgated by the Division of Taxation (Reg. 16:12-10.550) provides that

"In the sales-ratio analysis for such purposes, (Equalization—State School Aid and County Apportionment) the assessed value of farm property shall be divided into two categories, namely, farmland assessed under the Act and farmland assessed as other real property in the taxing district. A separate assessment ratio will then be determined for each such classification, except that the assessment ratio determined for the classification 'Residential' shall also apply to the classification 'Farmland Assessed Under the Act.' True value for each classification, the true value of all property in the district, and the average assessment ratio for the district, will be determined in accordance with the established sales-ratio procedures."

#### F. *Electronic Data Processing*

The preceding Annual Report (1963) announced the consolidation of electronic data processing functions performed by the Corporation Tax Bureau and the Emergency Transportation Tax Bureau. This consolidation of the tabulating function has accomplished the advan-

tage of bringing to each part of the operation greater flexibility of personnel and equipment to serve the needs of both.

Further consolidation of existing data processing facilities with those of the Bureau of Budget and Accounting has been progressing and the services will become completely integrated when all facilities are brought together within the near future in the new location of the office of the Division of Taxation on Front Street. This will make it possible to extend services to other bureaus in the Division with the advantages of greater machine capacity. A first step in this direction became a reality during the current fiscal year when the tabulating services performed in connection with annual property tax equalization tables were transferred from contract facilities to facilities available in the Bureau of the Budget. Extensive data processing services performed in connection with personal property information returns (Chapter 9, Laws of 1963) were also performed by these facilities, and it is contemplated that duplicate personal property tax returns filed in 1964 under Chapter 51, Laws of 1960 will be processed in this way.

Exploratory studies have been undertaken by the Division of Taxation personnel in cooperation with local assessors and County Boards of Taxation concerning the practicality of applying data processing facilities to compile local tax records. These studies have included the development of necessary tax forms and methods by which data processing services can become available to local tax officials at reasonable cost. Progress of a preliminary nature gives promise that such application is both practical and feasible.

#### 6. *Police Functions*

Aside from the kind of enforcement 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.

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.

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.

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## SUMMARY OF RECENT CHANGES IN THE TAX LAWS

### LOCAL PROPERTY TAX

**Assessment Revision Law, Chapter 51, Laws of 1960—Chapter 38, Laws of 1964** (approved May 5, 1964). Extends the time for filing business tangible personal property returns, as required under Chapter 51, Laws of 1960, from May 1, 1964 to August 1, 1964. For subsequent years, the filing date remains May 1.

**Extension of Time for County Boards of Taxation to Establish Percentage Levels of Taxable Value of Real Property—Chapter 83, Laws of 1964** (approved May 22, 1964). Amends N. J. S. A. 54:4-2.27 (Chapter 51, Laws of 1960) to provide that county boards of taxation shall, for the tax year 1965, establish the percentage level of taxable value of real property on or before June 1, 1964 instead of April 1. For subsequent years, the date remains April 1.

**Property Depreciated Below 20% of Original Cost—Chapter 140, Laws of 1964** (approved July 8, 1964). Amends Chapter 51, Laws of 1960 by providing that the fair value of depreciable business personal property in use or held for use shall be presumed to be not less than 20% of its original cost. This provision had been deleted by Chapter 23, Laws of 1963.

**Assessment of Tangible Personal Property Used in Business—Chapter 141, Laws of 1964** (approved July 8, 1964). Provides for the taxation of tangible personal property used in business, at the general tax rate of the taxing district, or for the tax years 1965 and 1966 at the higher of the "adjusted personalty tax rate" or the general tax rate for such district. The act also provides the manner in which such adjusted personalty tax rate shall be established. Chapter 141 further provides that the taxable values of machinery, implements, equipment and all other personal property used in business other than inventories, farm machinery, farm livestock, crops and produce shall be taxable at 65% of the common level at which real property in the taxing district is assessed.

**Veterans and Senior Citizen Tax Deductions—Administrative Changes—Chapter 173, Laws of 1963** (approved December 16, 1963). Establishes the procedure to be followed by assessors and county boards of taxation in allowing veterans' and senior citizens' tax deductions. N. J. S. A. 54:4-46.2 which allowed municipalities credits, for county apportionment purposes, by reason of the allowance of tax deductions for veterans and senior citizens was subsequently repealed by Chapter 8, Laws of 1964.

**Veterans Tax Deduction—Constitutional Amendment Approved, SCR 3** (adopted March 25, 1963 and approved by the electorate on November 5, 1963). Authorizes the Legislature to grant a \$50 deduction from the tax bill for taxes on real and personal property of veterans and certain widows in place of a deduction of \$500 from the assessed valuation of the taxable property.

**Veterans Tax Deduction—Chapter 171, Laws of 1963** (approved December 16, 1963). Repeals N. J. S. A. 54:4-3.12 (i) to 54:4-3.12 (u) and substitutes



in its place a new veterans' tax deduction law, N. J. S. A. 54:4-8.12 to 54:4-8.23. Under the new law, the \$500 valuation exemption for veterans and certain widows is converted into a \$50 deduction from the tax bill. The previous provisions pertaining to qualifications, time of filing applications, etc., are re-enacted without any substantial modifications. The new tax deduction will be automatically granted to qualified claimants on the basis of applications previously filed.

**Senior Citizens' Tax Deduction—Constitutional Amendment—SCR 5** (adopted March 25, 1963 and approved by the electorate on November 5, 1963). Amends Art. VIII, Sec. 1, Par. 4 of the State Constitution to authorize the Legislature to grant an \$80 deduction from the tax bill for taxes on the dwelling house of persons 65 years of age or over in place of the deduction of \$800 from the assessed valuation of such real property.

**Senior Citizens' Tax Deduction—Chapter 172, Laws of 1963** (approved December 16, 1963). Repeals N. J. S. A. 54:4-3.36 to 54:4-3.47 and substitutes in its place a new senior citizens' tax deduction law, N. J. S. A. 54:4-8.40 to 54:4-8.51. Under the new law, the \$800 valuation exemption for persons 65 years of age or over is converted into an \$80 deduction from the tax bill. The previous provisions relating to qualifications, filing date for applications, etc., are re-enacted without any substantial modifications. The new deduction will be automatically granted to qualifying claimants on the basis of applications previously filed.

**Adjustments by County Boards of Taxation—Veterans' and Senior Citizens' Tax Deductions—Chapter 8, Laws of 1964** (approved March 20, 1964). Repeals Section 4, Chapter 173, Laws of 1963, under which local property tax deductions for veterans and senior citizens are required to be converted to ratables reductions for county apportionment purposes. Chapter 8 also amends N. J. S. A. 54:4-34.3 so that the credit adjustment to taxing districts for veterans' exemptions allowed by the collector for county apportionment purposes would terminate after the tax year 1964.

**Assessment of Farmland—Constitutional Amendment—SCR No. 16, 1963** (adopted May 10, 1963 and approved by the electorate November 5, 1963). Adds Art. VIII, Sec. 1, Par. 1(b) to the State Constitution to provide that the value of land, not less than 5 acres in area, which has been actively devoted to agricultural or horticultural use for at least the two successive years immediately preceding the tax year, shall be that value which such land has for agricultural or horticultural use. If land valued in this manner is used for non-agricultural purposes, additional taxes equal to the difference between the taxes paid under the farmland valuation and the taxes that would have been paid under the normal valuation process would be required to be paid for the current year and in such of the two years immediately preceding in which the land was valued as farmland.

**Farmland Assessment Act of 1964—Chapter 48, Laws of 1964** (approved May 11, 1964). Implements the referendum approved by the electorate in the November 5, 1963 general election. The Act limits the assessment of farmland for property tax purposes to the value such land has for agricultural or horticultural use. The Act specifies in detail the requirements which must

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be met for such treatment. The imposition of rollback taxes is provided for in the event a change in use in the land takes place.

**Exemption of Residence of District Superintendent—Chapter 135, Laws of 1963** (approved July 24, 1963). Amends N. J. S. A. 54:4-3.35 by exempting the residence and accessory buildings of a district superintendent of a religious association or corporation by increasing the exemption from taxation from \$5,000 to an amount not exceeding \$25,000.

**Parsonage Tax Exemption—Chapter 42, Laws of 1964** (approved May 5, 1964). Deletes the \$25,000 limitation on property tax exemptions for parsonages not exceeding two, actually occupied by the officiating clergymen of a religious association.

**Historic Sites—Property Tax Exemption—Chapter 61, Laws of 1964** (approved May 18, 1964). Broadens the tax exemption for buildings certified as historic sites to include the "pertinent contents" of any such building within the scope of the exemption.

**Uniform Taxation of Boats—Study by Boat Regulation Commission—Chapter JR 13** (approved May 22, 1964). Directs the Boat Regulation Commission in the Department of Conservation and Economic Development to devise a uniform method for the taxation of boats. The Commission is required to report its findings and recommendations to the Governor and the Legislature not later than March 1, 1965.

**Effect of Local Property Tax Policy on Slums—Study by Commission on State Tax Policy—Chapter JR 12, Laws of 1964** (adopted May 22, 1964). Requests the Commission on State Tax Policy to undertake a study of the effect of local tax policy and practice upon the development and continuation of slum conditions. The Commission is required to report to the Governor and the Legislature not later than the first week in July, 1965.

**Horizontal Property Act—Condominium—Chapter 168, Laws of 1963, N. J. S. A. 46:8A-1, et seq.** (approved December 16, 1963). Provides that each apartment in a condominium shall be treated as a separate and distinct entity for property tax assessment and collection purposes. Under the Act, tax exemption and deductions are applicable to each individual apartment to the same extent they are applicable to other separate parcels of property.

**Deeds—Recording—Chapter 96, Laws of 1964** (approved May 29, 1964). Provides that the county clerk or register of deeds and mortgages shall refuse to record any deed or other evidence of title unless the address is contained in or marked upon the face of the instrument offered for recording.

## LOCAL GOVERNMENT

**Local Bond Law—Chapter 72, Laws of 1964** (approved May 22, 1964). Amends the local bond law by providing that no bond ordinance may be adopted if it appears from the supplemental debt statement that the percentage of net debt exceeds 2% of equalized property valuation (instead of 4% of assessed value) in the case of a county, or 3½% (instead of 7%) in the case of a municipality. The amendment substitutes "equalized valuation basis" for "assessed valuation basis." The "equalized valuation basis" of a

local unit means the average for the last 3 preceding years of the sum total of: (a) the aggregate equalized valuation of real property and improvements, as certified in the "Table of Equalized Valuations" on October 1 of each year, by the Director of the Division of Taxation, and (b) the assessed valuation of Class II railroad property as set forth in said Table.

**School Districts—Issuance of Bonds—Chapter 73, Laws of 1964** (approved May 22, 1964). Amends various sections of the education law relating to the issuance of bonds by school districts by providing that no school district shall authorize the issuance of bonds the principal amount of which, added to the net school debt of such school district at the date of such authorization, shall exceed the percentage of the average equalized valuation of taxable property in such school district as provided in a certain schedule. The percentages range from  $1\frac{1}{2}\%$  to 4%, depending upon the range of school grades covered in the schedule. Provision is contained to authorize the issuance of bonds, notwithstanding the schedule referred to herein, if there is compliance with specific conditions set forth in N. J. S. A. 18:5-85 and N. J. S. A. 18:5-86.

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

**CORPORATION TAX**

**Allocation of Intangibles—Atco Chemical—Industrial Products, Inc. v. Director, Division of Taxation** (Division of Tax Appeals, March 16, 1964). Held that a Maine corporation, having a place of business in Massachusetts, but whose principal place of business was in New Jersey, for purposes of computing the asset allocation factor, must allocate the value of its investment in stock of subsidiaries to New Jersey, although operation of subsidiaries was in states other than New Jersey. The Division found that the head and heart of the corporation was in New Jersey. Reg. 16:10-4.350, which requires the allocation of intangibles to New Jersey if the management or control of such intangibles is located in New Jersey or if the avails thereof are being applied in the conduct of the taxpayer's business in New Jersey, correctly expresses the standards for determining the tax situs of intangibles as established by decisions of the United States Supreme Court.

**Net Worth—Reserve for Federal Income Taxes—American Can Company v. Director of the Division of Taxation** (Division of Tax Appeals, February 18, 1964). Held that a reserve for deferred federal income taxes was a surplus reserve and includible in net worth for corporation business tax purposes and that the Director's determination was in accordance with sound accounting principles. The Division ruled invalid the taxpayer's contention that the authority of the Director to make a reasonable determination of net worth which, in his opinion, would reflect the fair value of the assets carried on the taxpayer's books, in accordance with sound accounting principles, was limited to those instances where the taxpayer has not followed sound accounting principles in keeping its books. The Director's authority is limited by the requirement to determine net worth in accordance with sound accounting principles. (On appeal to the Superior Court, Appellate Division.)

**Net Worth—Indebtedness Owed to Members of Immediate Family—Kingsley v. Hawthorne Fabrics, Inc., et al.**, 41 N. J. 521 (1964). Held that in determining net worth for corporation business tax purposes, a taxpayer corporation need not include the indebtedness owing to another corporation, the sole stockholders of which are two brothers of the owner (with his wife) of all the capital stock of the taxpayer corporation, if the two creditor brothers do not reside in the household of the third brother. The statutory requirement that net worth include indebtedness owing directly or indirectly to a 10% stockholder or to "members of his immediate family," does not cover this situation, since the two creditor brothers are not "members of his immediate family." "Immediate family" is construed to mean a collective body of persons living together in one home in a permanent and domestic character under one head or management. The court further held that Reg. 16:10-3.140 which includes specified individuals in the meaning of "immediate family" is rejected as being inconsistent with the intended scope of the statutory provision.

**Investment in Foreign Subsidiaries—Allocation Factor—F. W. Woolworth Co. v. Director, Division of Taxation** (Division of Tax Appeals, July 19, 1963). See page 42 of 1963 Annual Report of the Director, Division of Taxation.—This decision was appealed and cross-appealed, argument made before the New Jersey Supreme Court and a decision is pending.

**Valuation of Inventories—Delegation of Authority—R. H. Macy & Co., Inc. v. Director, Division of Taxation**, 41 N. J. 3 (1963). The Supreme Court affirmed *per curiam* the judgment of the Superior Court Appellate Division for the reasons expressed in the opinion of said lower court reported at 77 N. J. Super. 155 (App. Div. 1962). See a digest of said opinion in the 1963 Annual Report of the Division of Taxation at page 41.

#### FINANCIAL BUSINESS TAX

**Financial Business Defined—Summit Factoring Company v. Director, Division of Taxation** (Division of Tax Appeals, March 25, 1964). Held that a corporation which made loans, engaged in factoring and purchased and sold securities was subject to the Financial Business Tax Law, N. J. S. A. 54:10B-1 et seq. The evidence established beyond question that the corporation actively engaged in employing moneyed capital in substantial competition with the business of national banks. The amount of income derived from the employment of moneyed capital certainly cannot be the test to determine whether or not an enterprise is substantially competing with a national bank and the percentage of its total income is also of slight importance to the determination. The corporation introduced relatively substantial sums of money in the making of loans to persons who would normally be borrowers from national banks.

#### INHERITANCE TAX

**Transfer to U. S. Government—Charitable Purpose—United States of American v. Kingsley**, 41 N. J. 75 (1963). Held that a testamentary transfer to the Government of the United States to be used for the national defense of the country is a transfer for a charitable purpose and, hence, the transfer subject to tax at the rate of 5% after allowance of the \$5,000 exemption, under R. S. 54:34-2(b).

#### LOCAL PROPERTY TAX

**Appeal—Increase of Assessment by County Board of Taxation—Rek Investment Company v. Newark**, 80 N. J. Super. 552 (App. Div., 1963). Held that the Division of Tax Appeals has jurisdiction to increase a property tax assessment on an appeal to the Division by a taxpayer who has been successful before the County Board of Taxation but seeks a further reduction in its assessment, even though a cross-appeal seeking an increased assessment is not filed by the municipality. The County Board determination does not constitute a "floor" or "ceiling" beyond which the assessment may not be fixed. The court also held that while the price paid for property just prior to the beginning of the tax year is entitled to great evidentiary weight, it is not the exclusive criterion of true value. The Division has a duty to ascertain and weigh any factors which have a tendency to increase or decrease the

sales price of the property without affecting its true value. Although the Division found that overassessments in previous years had adversely affected the selling price, and a neighboring parcel had sold for a much higher price, the court reversed the Division's determination and remanded the case to the Division for adequate findings of fact since its finding of effective frontage lacked factual support in the record.

**Leasehold Statute Inapplicable to Licensing Agreement—Thiokol Chemical Corporation v. Morris County Board of Taxation**, 41 N. J. 405 (1964). Held that property owned by the Federal Government and used by a private corporation to fulfill defense contracts with the Navy is not subject to property taxation. N. J. S. A. 54:4-2.3, which permits exempt property to be assessed if leased to another whose property is not exempt, is not applicable for the reason that the agreement between the corporation and the United States was held not to be a lease but merely a license or permit to use the premises at the government's pleasure. The court did not reach constitutional objections that the statute involved discrimination against the United States and those with whom it deals by denying otherwise tax-exempt property owned by the United States the same favorable treatment accorded exempt property of the State and its political subdivisions.

**Acquisition of Title by Government—Effective Date—Exemption—City of East Orange v. Palmer, Commissioner, State Highway Department**, 82 N. J. Super. 258 (Chan. Div.—1964), on appeal. Held that the New Jersey Highway Department and the New Jersey Highway Authority are liable for local property taxes on property acquired for a freeway project through voluntary conveyances after the statutory assessment date of October 1. The court rejected the contention that property privately owned on October 1 and subsequently acquired by a tax-exempt entity is subject to property taxes only up to the date that title is closed. Except in those cases where title passes in eminent domain proceedings, the tax exemptions of the State and of the Highway Authority do not become effective until the end of the full tax year immediately following the last assessment date on which taxable ownership still prevailed. The court also rejected a defense based upon sovereign immunity.

**Revaluation—"Freeze Act"—Borough of Hasbrouck Heights v. Division of Tax Appeals**, 41 N. J. 492 (1964). Held that a municipality is precluded under the "Freeze Act," R. S. 54:2-43 from reassessing a taxpayer's property for 1961 and 1962 following a final judgment by the Division of Tax Appeals determining the 1960 taxes on the same properties. The statutory provision nullifying the assessment "freeze" for the year in which a complete revaluation program is put into effect is not activated by the municipality's showing that on October 19, 1962, it had engaged experts who had reappraised all of the property in the municipality, since this reappraisal was not in existence when the 1961 and 1962 assessments were made.

**Exhaustion of Administrative Remedy Before Seeking Judicial Review—J. H. Becker, Inc. v. Township of Marlboro**, 82 N. J. Super. 519 (App. Div.—1964). Held that where a municipality has revalued all of its real property at what is asserted to be 100% of true value and has utilized the revaluation figures in determining property tax assessments, aggrieved property owners



cannot seek judicial relief with respect to alleged overassessments until the statutory administrative remedies (appeals to the County Board of Taxation and the Division of Tax Appeals) have been exhausted. While a court will compel the initial exercise of the discretionary function of assessors to determine 100% of true value, it will not supervise or control the exercise of this discretionary power. The court noted that "mere difference of opinion as to whether the assessed values in the respective townships do, or do not, represent 100% of true value does not justify judicial intervention when the Legislature has provided an aggrieved taxpayer with an adequate review."

**Added Assessment Act—"Completed" Defined—Texas Eastern Transmission Corporation v. Township of Amwell**, 82 N. J. Super. 593 (App. Div.—1964). Held that a 7-mile segment of an interstate gas transmission pipe line system (44 miles of which are in New Jersey) is subject to a property tax assessment by the municipality in which it is situated under the Added Assessment Act of 1941 (N. J. S. A. 54:4-63.1 et seq.). The added assessment was imposed on a prorated basis on the assumption that the 7-mile segment was "completed" within the meaning of the law, since all that remained to be done on this segment was the removing of water and the cleaning and drying of the pipe. Rejected was taxpayer's contention that the taxed portion of the pipe was not "completed" because the line, as a whole, was not ready by October 1 to be used for its intended purpose of transmission of gas.

**Knowledge Obtained by Division of Tax Appeals Outside Record—Required to be Specified—Abelsons v. City of Newark**, 83 N. J. Super. 205 (App. Div.—1964). Held that the Division of Tax Appeals may rely upon special knowledge garnered from wide experience, other appeals and sources outside the record in deciding a property tax assessment appeal. At some point prior to the termination of the hearing and final decision, the Division must specify these items for the record so that the parties may have the opportunity to refute them and the appellate court may be able to appraise their merit. The court remanded the case to the Division for the reason that it did not disclose to the parties most of the factors and the rationale used to reach its valuation figure and directed it to state for the record all the facts and factors relied upon in reaching a decision and give the parties full opportunity to refute them before rendering new findings and a new determination of the matter.

**Ownership of Property—County Board Lacks Jurisdiction to Determine—Port of New York Authority v. Essex County Board of Taxation**, N. J. Super. (Law Div.—1964). Held that a county board of taxation lacks jurisdiction to determine ownership of property for taxation purposes. Such a determination is a judicial matter; the constitutional separation of powers prohibits an administrative agency from rendering judicial determinations. Thus, a county board of Taxation cannot direct omitted property tax assessments against the Port Authority on property leased to it by a municipality (the legal titleholder of the land) where, for the purposes of taxation, the ownership of the property is in question.

**Exemption—Garden State Parkway Facility—Although It Does Non-Parkway Business—Bloomfield v. Howard Johnson Co.**, 84 N. J. Super. 19 (App. Div.—1964). Held that privately operated concessions located on the Garden



State Parkway under a contractual arrangement with the New Jersey Highway Authority are exempt from local assessments on land and buildings, even where the concession facility is not totally devoted to Parkway traffic but receives a substantial (35%) amount of non-Parkway business. The court held that such business is incidental to the restaurant's primary purpose of service to users of the Parkway.

**Assessor Not Limited to Use of Appraisal Manual—May Use Other Accepted Methods—Frater Corporation v. Division of Tax Appeals**, 80 N. J. Super. 427 (App. Div.—1963). Held that while assessors are required to follow methods prescribed by the Director of the Division of Taxation, the "Real Property Appraisal Manual for New Jersey Assessors" does not preclude the use by the Division of Tax Appeals of other established and accepted methods of ascertaining the true value of real estate for property tax purposes. The manual, promulgated by the Division of Taxation in 1955, is intended to be used as a guide and not as an absolute substitute for other accepted formulae which have been evolved over the years. Accordingly, the taxpayer's contention that the valuation method used by the Division of Tax Appeals is improper because it did not follow Rule 10 of the manual with respect to the computation of effective front feet of its "business through lot" is rejected. In fact, even if the Division of Tax Appeals could not deviate from the valuation methods contained in the manual, another section of the manual providing for the adjustment of unit foot values according to the depth and alley influence of the lot (Rule 1) would justify the valuation approach utilized by the Division.

**Owners of Dwelling Houses on Leased Property Not Entitled to Senior Citizen "Exemption"—West Jersey Grove Association v. Vineland**, 80 N. J. Super. 361 (App. Div.—1963). Held statute giving persons 65 years of age or more an exemption from taxation on dwelling house which is owned by him and is constituent part of his real property did not confer the exemption on individuals who lived in dwelling houses erected at their expense or that of their predecessors in title on lots leased to the individuals for 99 years.

**Exempt Personal Property of Utility Company—N. J. Power & Light Co. v. Denville Township**, 80 N. J. Super. 435 (App. Div.—1963). Held that concrete block substations, used for storage of electrical equipment and for testing and making minor repairs on equipment, were real estate subject to local assessment but that fences surrounding electric utility's substations were not lands and subject to real estate taxation, regardless of the fact that fences annexed to land would in a technical sense be comprehended within meaning of word "lands" as used in statute defining real estate of public utility subject to taxation as lands and buildings (N. J. S. A. 54:30A-50(b)). The legislative intent in defining real estate subject to local taxation is to include lands and buildings, but to eliminate items of personal property such as machinery, apparatus and equipment which by reason of their attachment to lands or buildings might otherwise be regarded as real property.

**Omitted Assessment—Requirement to Municipality to Show Omitted Property—Bogota v. Brewster Equipment Co.**, 83 N. J. Super. 586 (App. Div.—1964). Held that the finding and determination of the Division of Tax Appeals that the complainant Borough had failed to show with required

specificity any personal property which had been omitted from the assessment rolls was supported by substantial evidence. The court found that the assessor's testimony in the omitted assessment proceedings was not such as to indicate with reasonable definiteness that he had failed to assess equipment which had not been registered under the Motor Vehicle Act and which was not exempt. The court also found that personal property of the taxpayer located outside New Jersey had never achieved a tax situs in New Jersey and was not taxable by the New Jersey Borough.

**Discrimination—Burden of Proof—Assessor Cannot Represent Municipality—Wright v. Borough of Tenaflly, Division of Tax Appeals** (September 1963). Held that the petitioner failed to prove any discrimination or to show by a preponderance of the evidence that the assessment was excessive. The Division further held that where the attorney of record for the respondent Borough failed to appear, the assessor, under the rules, was not permitted to represent the respondent. The assessor was allowed to appear as a witness only and her role in the hearing was limited to that status.

**Summer Cottages on Leased Land—Real Property—Township of Elsinboro v. Salem County Board of Taxation, Division of Tax Appeals** (Calendar of May 25, 1964). Held that summer cottages on leased land although owned by the tenants and subject to removal, are real property and taxable to the owner of the fee or, if the lessee is taxed by reason of his interest in the real estate, the owner is not relieved of his obligation. The Division ruled that the county board of taxation correctly included the land and improvements as real estate in determining the county equalization table.

**Sales—Assessment Ratio—Use of Single Sale Upheld—Township of Greenwich v. Gloucester County Board of Taxation, Division of Tax Appeals** (1963). Held that the county board erroneously eliminated the only commercial sale in the Class IV category. There was no evidence in the record that the sale was not a bona fide sale of the type ordinarily and consistently used in the Director's sales ratio study. The Division pointed out that the "purpose of the establishment of the Sales Ratio Study of the Director of Taxation and its almost universal acceptance by the county Boards of Taxation has been because of its uniformity and objectivity." The Division, in its opinion, followed the case of **Berkeley Heights v. Division of Tax Appeals**, 68 N. J. Super. 364 (App. Div.—1961).

**Building Used for Exhibits, Classes and Lectures Held Not Exempt Under N. J. 54:4-3.6—Ridgewood v. Ridgewood Art Association, Inc., Division of Tax Appeals**, August (1964). Held that a building owned by a non-profit corporation and which is used for exhibits, classes and lectures in the field of art as well as for an adult school, is subject to the property tax and is not entitled to exemption under R. S. 54:4-3.6, inasmuch as it is not a school within the meaning of the statute nor does the taxpayer qualify under said statute as an association organized exclusively for the moral and mental improvement of men, women and children.

**Taxability of Leased Government-owned Real Property—Todd Shipyards Corporation v. Township of Weehawken, Division of Tax Appeals** (April 1964). Held that a lease of real property owned by the United States to petitioner was taxable under N. J. S. A. 54:4-2.3 which permits the taxation

of leased property otherwise exempt which is leased to a non-exempt person for a non-exempt use. In view of the affirmance of **Thiokol Chemical Corp. v. Morris County Board of Taxation**, 41 N. J. 405, by the Supreme Court without passing on the constitutional questions raised below in said case, the Division of Tax Appeals affirmed the assessment of the property on the ground that it "has no right in the first instance to pass on the constitutionality of legislation."

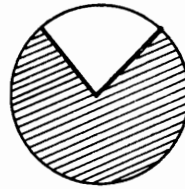
#### OPINIONS OF THE ATTORNEY GENERAL

##### CORPORATION TAX

**Formal Opinion 1963—No. 7, December 20, 1963.** The Attorney General ruled that a foreign corporation constructing military housing facilities under the Capehart Act (42 U. S. C. 1954 et seq.), the capital stock of which had been assigned to the Federal Government upon the completion of the military housing project as required by the Act, is not subject to the corporation business tax act. A Capehart corporation, upon the completion of the housing project and the assignment of its capital stock to the Federal Government, is owned and controlled entirely by the Federal Government and functions only for a federal purpose. As such, it is a federal instrumentality and Congress has not in the Act, or any related statute, or by implication, authorized or consented to the imposition of a State tax upon the franchise of such a corporation.

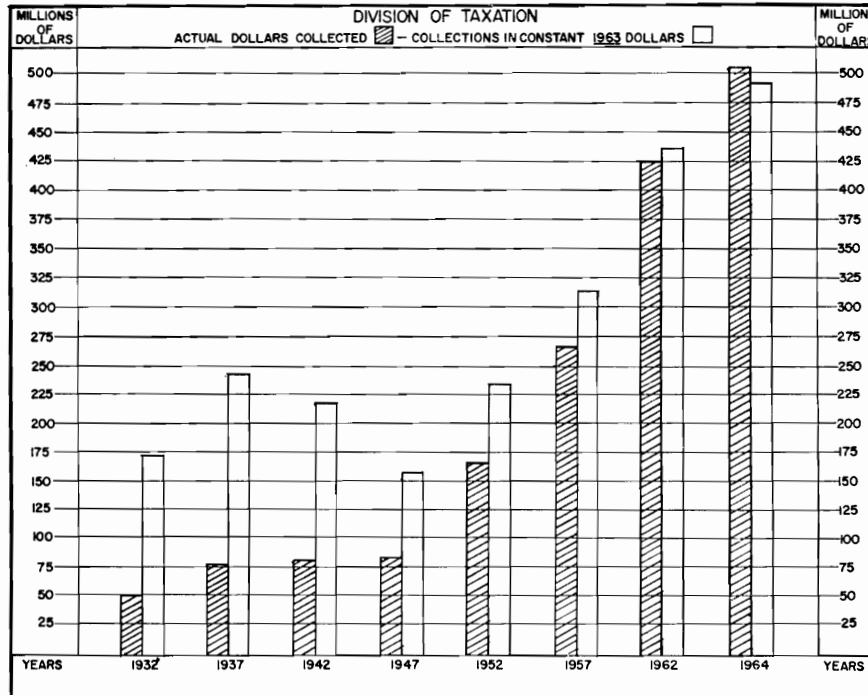
## Division of Taxation

Total Division Revenue as % of State Tax Revenue



**77.4%**

Total Division Revenue for Selected Years



### 1964 Division Revenue by Bureau (in thousands of dollars)

Beverage Tax .....	\$27,744,704
Cigarette Tax .....	67,887,533
Corporation Tax .....	95,645,296
Emergency Transportation Tax .....	6,691,361
Motor Fuels Tax .....	132,214,710
Outdoor Advertising Tax ...	130,745
Public Utility Tax .....	30,046,030
Transfer Inheritance Tax ...	47,456,101
<b>Total .....</b>	<b>\$407,816,480</b>

### Total Division Revenue for the Last Three Years

1962 .....	\$336,371,481
1963 .....	367,182,471
1964 .....	407,816,480

### 1964 Division Revenue Increased 11.1% Over 1963

1964 Costs were 1.16% of the Division's Revenue

### 1964 Total Personnel in the Division of Taxation: 689

1964 Total Administrative Costs  
for the Division of Taxation \$4,737,723

### Scope of Division Responsibilities

The Division of Taxation administers and enforces State Tax laws, and collects all revenues pertaining thereto. The Office of the Director formulates tax policy; establishes rules, regulations and procedures; and supervises the activities of the following tax bureaus: Beverage Tax Bureau; Cigarette Tax Bureau; Corporation Tax Bureau; Emergency Transportation Tax Bureau; Engineering, Railroad and Public Utility Tax Bureau; Local Property Tax Bureau; Motor Fuel Tax Bureau; Outdoor Advertising Tax Bureau; and Transfer Inheritance Tax Bureau (R. S. 52:18-1 et seq.).

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.

### Organizations

The Director's Office contains the following sections:

Administrative  
Research and Statistics  
Legal Services

The personnel of the Director's Office during the 1964 fiscal year was as follows:

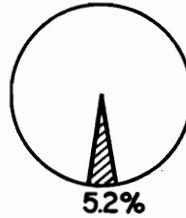
Acting Director .....	1
Assistant to the Director .....	1
Chief, Research and Statistics .....	1
Supervisor, Legal Services .....	1
Statistician .....	1
Stenographers .....	2
Total .....	<u>7</u>

Costs of operations for the Director's Office during the 1964 fiscal year were as follows:

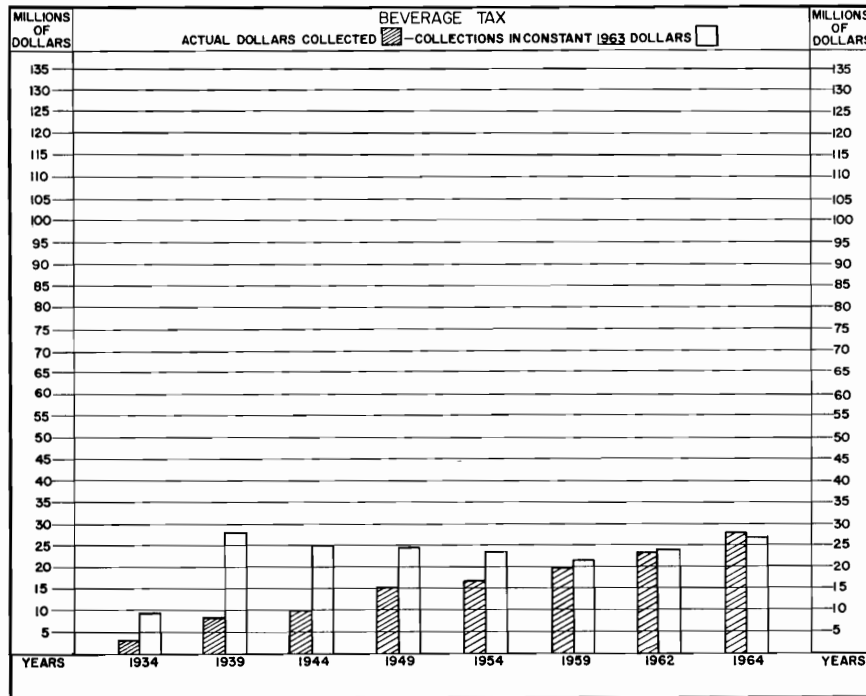
Salaries .....	\$78,677.16
Materials and Supplies .....	6,021.71
Services other than Salaries .....	10,058.89
Maintenance .....	90.32
Additions and improvements .....	194.80
Total .....	<u>\$95,042.88</u>

## The Beverage Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1964 Bureau Collections by Source	
Beer .....	\$4,078,099.11
Liquor .....	22,590,240.87
Still Wine .....	811,880.51
Vermouth .....	106,803.33
Sparkling Wines .....	133,058.77
Penalties & Interest .....	19,971.15
Miscellaneous .....	4,650.56
<b>Total .....</b>	<b>\$27,744,704.30</b>

Total Bureau Collections for the Last Three Years	
1962 .....	\$23,052,102.70
1963 .....	24,422,290.92
1964 .....	27,744,704.30

**1964 Collections Increased 12.7% Over 1963**

1964 Costs were 2.0% of Bureau Collections.

**1964 Bureau Personnel: 80**  
1964 Administrative Costs: .....\$555,069



### Scope of Bureau Activities

The Beverage Tax Bureau administers and collects New Jersey taxes on alcoholic beverages. The Bureau is not directly involved in the areas of price control and the regulation of conditions of sale since the Alcoholic Beverage Control Board of the Department of Law and Public Safety is charged with these areas of responsibility.

The Alcoholic Beverage Tax Law (R. S. 54:41-1 to 54:47-7, as amended and supplemented) imposes a tax on all "alcoholic beverages," defined by statute to include liquors, beer, still wines, vermouth, and sparkling wines.

### Description of Tax

The New Jersey tax on alcoholic beverages is an inventory tax collected from "State Licensees" (i.e., manufactures, wholesalers, transporters, and warehouses) on sales made to retailers. Since June 1, 1963, the per gallon tax rates on the five categories of alcoholic beverages have been as follows:

Beer .....	\$ .03 $\frac{1}{3}$
Liquors .....	1.80
Still Wines .....	.10
Vermouth .....	.15
Sparkling Wines .....	.40

Alcoholic beverages shipped to points outside of New Jersey and supplied to authorized military organizations are not taxed. Subject to the filing by Licensees of a Non-Beverage Use Affidavit signed by the purchaser, alcoholic beverages used by hospitals, doctors, dentists, and manufacturers of medical, pharmaceutical or toilet preparations, scientific products, flavoring extracts, and food products are not taxed. Forms for this are supplied by the Bureau. The total tax loss from the sale of exempt alcoholic beverages during the last fiscal year was \$117,991.79.

Revenue for the various classifications of alcoholic beverages for each of the last three years was as follows:

	1962	1963	1964
Beer .....	\$4,031,373.65	\$3,927,158.68	\$4,078,099.11
Liquor .....	18,032,179.80	19,456,691.95	22,590,240.87
Still Wine .....	760,842.04	795,840.15	811,880.51
Vermouth .....	96,208.07	102,011.16	4,792.17
Sparkling Wines .....	104,837.72	116,572.43	16,486.34
Total .....	\$23,025,440.28	\$24,398,274.37	\$27,501,499.00

The gallonage on which beverage taxes were paid during the last three fiscal years was as follows:

	1962	1963	1964
Beer .....	120,941,180	117,814,761	122,342,974
Liquor .....	12,021,452	12,970,865	12,549,617
Still Wine .....	7,608,415	7,958,395	8,118,881
Vermouth .....	641,386	680,073	106,803
Sparkling Wines .....	262,094	291,432	133,059
Total Gallonage .....	141,474,527	139,715,526	143,251,334

Per capita consumption and tax per person of drinking age (21 years and over) was as follows for the 1964 fiscal year:

	Consumption	Tax
Beer .....	35.5 gallons	\$1.18
Liquor .....	3.6	6.56
Wines and Vermouth .....	2.7	.24

### Reports

All licensees ("State licensees" and licensed retailers) are required to make monthly reports to the Beverage Tax Bureau on previously unpaid taxes and to submit monthly reports on purchases and sales during the preceding month.

The Alcoholic Beverage Control Board of the Department of Law and Public Safety is responsible for licensing those who manufacture, sell or transport alcoholic beverages in New Jersey. All revenue from licenses is collected by the Alcoholic Beverage Control Board. During the last fiscal year the following licenses were approved:

Plenary Breweries .....	4
Limited Breweries .....	4
Plenary Wineries .....	13
Limited Wineries .....	2
Limited Distillers .....	2
Rectifiers and Blenders .....	10
Plenary Wholesalers .....	78
Limited Wholesalers .....	65
Wine Wholesalers .....	23
State Beverage Distributors (Beer) .....	145
Transporters .....	215
Public Warehouses .....	26
Broker .....	1
Warehouse Receipts Brokers .....	11
Plenary Retail Transit (trains, boats, etc.) .....	48
Total .....	647

In addition to the above regular "State licensees," the Alcoholic Beverage Control Board issued 7,281 special retail permits for limited

duration (special events, etc.) sales and 275 special permits for limited transporters. Lastly, municipalities licensed approximately 12,500 retail outlets, all of whom must report monthly to the Bureau.

As a result of the approximately 20,700 alcoholic beverage licensees (State and municipal) in New Jersey, the Bureau received and audited approximately 7,552 "State licensee" monthly reports, 150,000 municipal retail licensee monthly reports, and 3,271 reports from holders of special permits and licenses. The books and records of "State licensees" upon which the reports are based are examined by Bureau field auditors.

### Safeguards

In order to secure payment of taxes and penalties and compliance with rules and regulations, "State licensees" (not including holders of special retail permits) are required to post bond with the Bureau.

In the event of delinquent reports, the Bureau may levy and collect a penalty of \$5.00 per day. An initial interest charge of 5% of the tax due plus a 1% of the tax due monthly interest charge may be levied in cases of tax delinquency. Revenue from penalties and interest during the last three years was as follows:

1962	1963	1964
\$21,544.68	\$19,898.40	\$19,971.15

### Miscellaneous Activities

*Interstate Cooperation:* Data are supplied by the Bureau to other States (except Mississippi, a "dry" State) on a monthly basis. These data show deliveries of all types of alcoholic beverages, the shipments of which originated in New Jersey. New Jersey received similar data from 26 States and the District of Columbia. Field and office auditors use these data to verify the movement of beverages into the State and to correlate this movement with the reported gallonage and payment of taxes. Reports from licensed transporters and warehouses and of customs entries are also used to follow the movement of alcoholic beverages and to assure the collection of taxes.

*Cooperation with Local Authorities:* The Bureau receives assistance from municipal clerks in two ways. First, municipal clerks supply yearly and supplementary lists of local retail licensees, which are used by the Bureau in maintaining control over the movement of liquor in

New Jersey. Secondly, municipal clerks usually respect Bureau letters requesting that municipal licenses not be renewed pending the settlement of outstanding fines resulting from noncompliance with Bureau regulations.

*Cooperation with the Alcoholic Beverage Control Board of the Department of Law and Public Safety:* The Bureau exchanges information with the Board frequently since their areas of jurisdiction are closely related. The Board sends lists of all licenses issued and notifies the Bureau of changes through supplemental monthly lists. The Bureau and Board also exchange information on suspected violations of the law under both jurisdictions.

*Cooperation with Federal Authorities:* Upon request, the Bureau makes its records available to Federal authorities for purposes of income tax checks.

*Taxpayer Services:* Anonymous schedules of liquor consumption by type are detached from the monthly reports of the "State licensees" by the Bureau and forwarded to the Distilled Spirits Institute as a service to the industry. The Institute, supported by the industry, collects and analyzes statistics from all states and makes data on consumption available to the industry. The Beverage Tax Bureau, and its counterpart in most of the states, acts as an impartial (without competitive interests) statistics collection center.

### **Organization**

The main office (Trenton) of the Beverage Tax Bureau is organized into four sections: an administrative section, which handles all matters relating to personnel, general operations and policy determination; a cross-check section, which analyzes reports from the field auditors and compares such reports with the reports of State licensees; an audit section, which audits all reports from State licensees; and a retail section, which audits reports from municipal retail licensees. The Bureau's field office (Newark) supervises field operations.

During the 1964 fiscal year, Beverage Tax Bureau Personnel was as follows (includes only employees who worked more than one-half of the year):

Main Office (Trenton) :	
State Supervisor .....	1
Assistant State Supervisor .....	1
Principal Auditor .....	1
Supervising Auditor .....	1
Auditors .....	7
Clerks .....	20
Subtotal .....	31
Field Office (Newark) :	
Supervising Field Auditors .....	10
Field Auditors .....	30
Clerks .....	9
Subtotal .....	49
Total .....	80

During the 1964 fiscal year the Bureau's administrative costs were as follows:

Salaries .....	\$514,178.59
Materials & Supplies .....	8,890.40
Services other than Personnel .....	30,379.14
Maintenance .....	1,433.03
Extraordinary .....	188.00
Total .....	\$555,069.16

## Historical Development

	<i>Total Revenue</i>
1933—Federal prohibition was repealed and the Beverage Tax Division was created in the State Department of Taxation to impose a tax on alcoholic beverages sold in New Jersey. Under the Alcoholic Beverage Tax Act of 1933 (Chapter 434, Laws of 1933), tax rates varied from 3¢ per gallon of beer to \$1.00 per gallon of liquor.	
1934—The tax rate was increased from 3¢ to 3½¢ per gallon of beer (Chapter 50, Laws of 1934) .....	\$2,756,873.78
1935—The Beverage Tax Division continued its efforts through the National Conference of State Liquor Administrators to improve the exchange of data on interstate alcoholic beverage shipments and various other problems resulting from the repeal of Prohibition .....	5,683,885.62
1940—Collections for the fiscal year .....	9,328,839.45
1944—The Beverage Tax Division was reclassified as a Bureau and transferred to the new Department of Taxation and Finance in the Division of Taxation .....	10,162,572.62
1945—Collections for the fiscal year .....	11,349,782.30
1947—The liquor tax rate was increased from \$1.00 to \$1.50 per gallon (Chapter 13, Laws of 1947) .....	13,169,336.72
1950—Collections for the fiscal year .....	14,620,780.35
1951—Wholesale buying increased substantially in anticipation of the mandatory fair trade regulation establishing minimum wholesale prices that was issued by the Alcoholic Beverage Commission on May 25, 1951 .....	18,193,827.28



	<i>Total Revenue</i>
1952—The fair trade regulation of 1951 was followed by a sharp decrease in wholesale buying of liquor .....	15,892,064.79
1953—Tax collections on beer were 23.2% of total collections and collections on liquor were 72.3% of total collections .....	16,690,971.81
1955—Collections for the fiscal year .....	17,525,936.04
1960—Collections for the fiscal year .....	21,430,895.87
1962—Tax collections on beer were 17.5% of total collections and collections on liquors were 78.2% of total collections .....	23,052,102.70
1963—The liquor tax rate was increased from \$1.50 to \$1.80 per gallon, effective June 1 (Chapter 43, Laws of 1963) .....	24,422,290.92
1964—First full year with the liquor tax rate of \$1.80 per gallon ....	27,526,120.71

### Analysis and Comparisons

The following table shows per capita New Jersey yearly alcoholic beverage consumption, during selected years, for persons 21 years old (the legal drinking age) and over by type of beverage:

	<i>Beer</i>	<i>Liquor</i>	<i>Wines and Vermouth</i>
1940 .....	37.8 gallons	2.9 gallons	2.5 gallons
1945 .....	51.5	1.7	2.0
1950 .....	44.8	3.1	2.8
1955 .....	42.4	3.2	2.6
1960 .....	37.0	3.6	2.7
1963 .....	35.3	3.8	2.6

Alcoholic beverage tax rates vary greatly among the states. The tax on beer ranges from 50¢ per barrel upwards, averaging between \$1.00 and \$1.50 (New Jersey's rate is \$1.03½ per barrel). Rates on distilled liquor range from 50¢ to \$2.50 with intervening rates for various classifications of liquor. The following table compares alcoholic beverage tax rates in New Jersey with rates in neighboring states:

Connecticut .....	Beer—\$2.00 per barrel Liquor—\$2.00 per gallon Wines—20¢ to 50¢ per gallon
Delaware .....	Beer—\$2.00 per barrel Distilled Spirits—90¢ to \$2.00 per gallon Wines—80¢ per gallon
Maryland .....	Beer—3¢ per gallon or 95¢ per barrel Distilled Spirits—\$1.50 per gallon and up Wines—20¢ per gallon
New Jersey .....	Beer—3½¢ per gallon or \$1.03½ per barrel Liquor—\$1.80 per gallon Wines—10¢ to 40¢ per gallon
New York .....	Beer—3½¢ per gallon or \$1.03½ per barrel Liquor—\$2.25 per gallon Wines—10¢ to 40¢ per gallon
Pennsylvania .....	Beer—\$2.48 per barrel Liquor—15% of net price Wines—.005¢ per unit proof per wine gallon

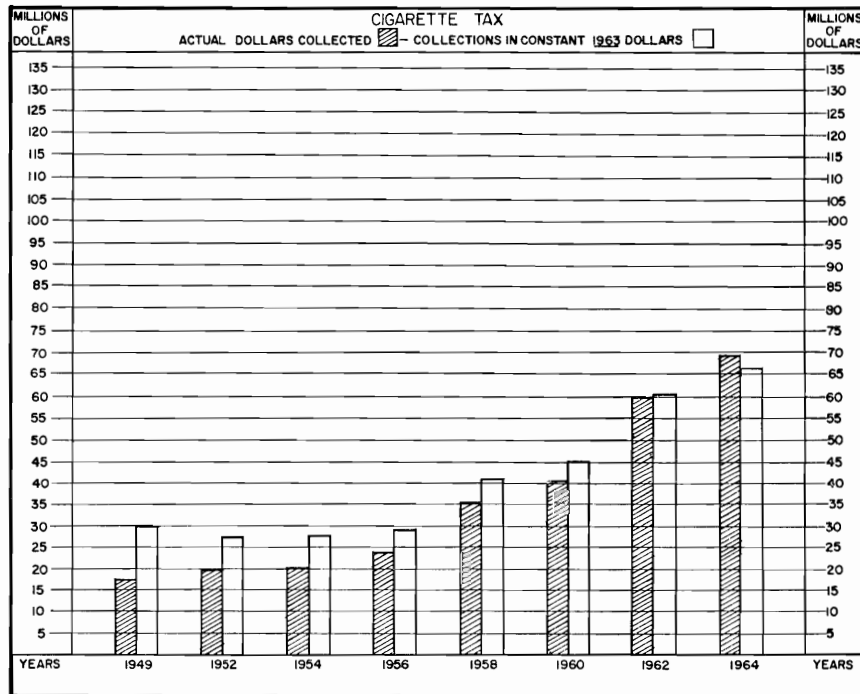


## The Cigarette Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



**1964 Bureau Collections by Source**

Cigarette Tax Stamps .....	\$67,505,206.61
License Fees .....	253,993.00
Fines & Penalties .....	2,918.00
Miscellaneous .....	125,415.16

**Total Bureau Collections for the Last Three Years**

1962 .....	\$59,733,182.14
1963 .....	61,046,005.72
1964 .....	67,887,532.77

**1964 Collections Increased 11.21% Over 1963**

1964 Costs were .5% of Bureau Collections.

**1964 Bureau Personnel: 56**  
1964 Administrative Costs: ..\$372,047.29

### Scope of Bureau Activities

The Cigarette Tax Bureau administers and collects the New Jersey cigarette tax and enforces the Unfair Cigarette Sales Act of 1952.

The Cigarette Tax Act (R. S. 54:40A-1 to 44, incl., as amended) presently imposes a tax of 8¢ per package of twenty cigarettes. The Bureau collects this tax primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

The Unfair Cigarette Sales Act of 1952 (R. S. 56:7-18 to 38, incl.) has a twofold purpose: (1) To prevent unfair competition and unfair practices in the sales of cigarettes and (2) to stabilize the collection and yield of cigarette taxes. Among other things, the Act establishes a statutory formula for the computation of minimum wholesale and retail prices. In the absence of proof of a higher or lower cost, the minimum wholesale price of cigarettes must be the manufacturer's list price less trade discounts, less cash discounts, plus the face value of revenue stamps attached, plus a 3½% wholesaler's mark-up if the cigarettes are not delivered or a 4¼% mark-up if they are delivered. To determine the minimum retail price the retailer must add an 8% mark-up to the minimum wholesale price (R. S. 56:7-21 and 22).

### Description of Tax

The New Jersey Cigarette tax is both an inventory tax and a prepaid consumer tax. It is an inventory tax because it is collected on the inventory of original New Jersey acquirers of cigarettes. Since the formula used to determine the minimum retail price of cigarettes under the Unfair Cigarette Sales Act of 1952 includes the face value of the cigarette stamp as a component, the tax is passed on to the consumer and is, therefore, a prepaid consumer tax.

The total packages of cigarettes stamped for sale in New Jersey and the revenue therefrom for the last three fiscal years is as follows:

	<i>Packages of Cigarettes</i>	<i>Net Stamp Collections</i>
1962 .....	873,626,460	\$59,357,488
1963 .....	881,218,620	60,675,862
1964 .....	877,644,350	67,505,207

Cigarettes which are sold to the United States Government and its agencies and to hospitalized veterans in state hospitals are exempt from taxation. Under specified conditions, cigarettes being transported to another state are not subject to the tax.

Except for certain special situations, licensed distributors buy and affix cigarette stamps. A distributor is defined by statute as any person who manufactures cigarettes within the State or who brings or causes to be brought into the State unstamped cigarettes which have been acquired from the manufacturer thereof. At the end of the fiscal year 141 distributors were licensed to do business in New Jersey.

In most cases (99.23% of all cigarettes) meters are used to affix an impression equivalent to a cigarette tax stamp on each package of cigarettes. Strategically located, bureau authorized, agency banks sell stamp impression units on sealed meters which are rented by the distributors. Stamp impressions and all printed stamps are sold through the Bureau's main office.

Distributors and other purchasers must pay for stamps at the time of purchase or post a bond and pay for stamps received on a monthly basis. On purchases of stamps in excess of \$100.00, purchasers are allowed a discount of 2.8% to defray the cost of affixing the stamps on the cigarettes. In 1964 discounts amounted to \$1,965,862. on \$70,211,544. in stamp purchases.

All distributors and certain wholesale dealers are required to make monthly stock inventory reports to the Bureau. Distributor reports indicate opening inventories, purchases of unstamped cigarettes, tax-exempt sales, and closing inventories. The balance, which indicates the sale of taxable cigarettes, is then reconciled with the number of stamps purchased. Fines may be levied for late reports.

New Jersey, like most other states, does not tax general tobacco products. The Cigarette Tax Act specifically defines the term "cigarette" as "any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material, excepting tobacco" (R. S. 54:40A-2a).

### Licenses

A major secondary function of the Bureau is that of licensing cigarette distributors, wholesale dealers, carriers, retail dealers, and vending machines. License fees for each are:

Distributor .....	\$350.00
Wholesale Dealer .....	200.00
Retail Dealer .....	5.00
Vending Machine .....	1.00
Carrier .....	5.00

The number of licenses issued and license collections for the past three years (April 1 to March 31) is as follows:

	1962		1963		1964	
	Number	Amount	Number	Amount	Number	Amount
Distributors .....	147	\$51,450	141	\$49,350	149	\$52,150
Wholesale Dealers ....	223	44,600	213	42,600	215	43,000
Retail Dealers .....	23,881	119,405	23,159	115,795	22,688	113,440
Carriers .....	39	195	39	195	39	195
Vending Machines ....	43,688	43,688	40,310	40,310	41,569	41,569
Misc. License Revenue .		166		255		218
Total .....		\$259,504		\$248,505		\$250,572

### Enforcement Activities

Most of the Bureau's policing activity results from its responsibility for the enforcement of the Unfair Cigarette Sales Act of 1952.

Enforcement at the retail level is accomplished by systematically purchasing cigarettes throughout the State. The fourteen Field Representatives accomplish this enforcement through spot purchases in addition to their tax enforcement duties.

Enforcement of minimum prices at the wholesale level is more complicated. Field Representatives conduct checks for violations and occasionally are assisted by field and main office auditors.

It should be noted that minimum price controls do not apply to wholesale or retail sales made (a) as an isolated transaction and not in the usual course of business; (b) where cigarettes are advertised, offered for sale, or sold in bona fide clearance sales for the purpose of discontinuing trade in such cigarettes; (c) where cigarettes are advertised, offered for sale, or sold as imperfect or damaged; (d) where cigarettes are sold upon the final liquidation of a business; or (e) where cigarettes are advertised, offered for sale, or sold by any fiduciary or

other officer acting under the order or direction of any court (R. S. 56:7-25).

Enforcement of the Cigarette Tax Act takes many forms, but is accomplished mainly through investigations and audits.

Licensees who sell unstamped cigarettes are subject to severe penalties. Cigarettes which have poor or unidentifiable tax stamps may be confiscated and the improper transportation of unstamped cigarettes in or through New Jersey results in severe penalties and confiscation of cigarettes and vehicles. It is a high misdemeanor to use a counterfeit device to stamp packages of cigarettes. Lastly, penalties are also levied for the improper use of licenses.

During the fiscal year ending June 30, 1964, the Bureau completed the following tax and price investigations as part of its enforcement activities :

	<i>Classification</i>	<i>Number</i>
Tax Investigations: .....	Retail .....	22,715
	Wholesale .....	436
	Distributor .....	141
	Miscellaneous .....	790
	Total .....	24,082
Price Investigations: .....	Retail .....	10,444
	Wholesale .....	1
	Distributor .....	24
	Miscellaneous .....	4
	Total .....	10,473

During the same period the following audits and inventory counts were completed :

Number of Reports Audited: ..	Resident Distributors .....	1,591
	Non-Resident Distributors .....	560
	Total .....	2,151
Field Audits: .....	Resident Distributors .....	193
	Non-Resident Distributors .....	66
	Total .....	259
Physical Inventory Counts of Unstamped Cigarettes: ...	Resident Distributors .....	193
	Non-Resident Distributors .....	66
	Total .....	259

Violations of the Cigarette Tax Act and the Unfair Cigarette Sales Act that required disciplinary action during the last three fiscal years are as follows:

<i>Year</i>	<i>Type of Case</i>	<i>Number</i>	<i>Total Penalties</i>
1962	Civil Action.....	16	\$2,892.00 in fines.
	Disciplinary.....	4	Five days in license suspensions.
	Total .....	20	
1963	Civil Action.....	13	\$275.00 in fines.
	Disciplinary.....	2	Twenty days in license suspensions.
	Total .....	15	
1964	Civil Action.....	34	\$2,153.00 in fines and a thirty-day jail term.
	Disciplinary.....	1	Five days in license suspensions.
	Total .....	35	

In addition to the above penalties, the following were confiscated during the past three years:

<i>Year</i>	<i>Number of Cigarettes</i>	<i>Other</i>
1962 .....	311,300	2 vehicles
1963 .....	31,040	.....
1964 .....	217,946	1 vehicle

Taxpayer compliance is enforced through main office and field audits. Field Auditors examine the records of distributors and wholesale and retail dealers. Auditors in the main office review the monthly reports of distributors and wholesale dealers and make comparisons with the reports received from the field auditors. Reports of meter tax stamp sales by agency banks are also reconciled with Bureau records.

### Miscellaneous Activities

*Interstate Cooperation:* New Jersey and each of the other states which tax cigarettes (48 plus the District of Columbia) cooperate in exchanging information on interstate shipments of cigarettes. This information, which New Jersey receives monthly as an importing state, aids in determining whether or not the proper tax or accountability has been rendered. Exporting states are informed if discrepancies are found in order that appropriate adjustments can be made.

*The National Tobacco Tax Association:* New Jersey, like other cigarette-taxing states, is an active member of the N.T.T.A., a branch of the National Federation of Tax Administrators. This organization



provides a forum through national and regional conferences for the exchange of information on tax techniques and the supervision of procedures for reciprocity in the exchange of information on interstate cigarette shipments. This latter function and the successful advocating of the Jenkins Act (15 U. S. C. A. 375-378), which forbid interstate mail order cigarette sales, are among the N.T.T.A.'s greatest accomplishments. Presently a major effort is being made to amend the Jenkins Act to include provisions to control smuggling from the two cigarette tax free states (North Carolina and Oregon).

*Cooperation with Taxpayers:* The Tobacco Distributors Association of New Jersey and the Bureau cooperate in enforcing the Unfair Cigarette Sales Act and in advocating desired legislation on the state and national levels.

The National Association of Tobacco Distributors joins the Bureau and, more often, the National Tobacco Tax Association in advocating desired legislation at the national and state levels. Presently, joint efforts are being made to amend the Jenkins Act.

Licensees, from distributors to over-the-counter retailers, continually assist the Bureau in the enforcement of the Unfair Cigarette Sales Act. Unfair competitive advantages for a few are thus further curtailed in the interest of all concerned.

*Cooperation with Others:* The Cigarette Tax Bureau assists in various enforcement activities and is assisted by New Jersey state and local law enforcement agencies, federal officials and officials from neighboring states and Canada.

### **Organization**

The Bureau's main office in Trenton consists of Administrative, Accounting, License and Investigative Sections. The Administrative Section is responsible for personnel and general operations. The License Section issues all types of licenses and maintains records on expiration dates. The Accounting Section is responsible for Bureau records and auditing activities in the office and in the field. The Investigative Section handles all policing activities, including enforcement of the Unfair Cigarette Sales Act.

Field Auditors and Field Representatives operate in assigned areas under the supervision of the main office. For policing purposes, the

State is divided into fourteen districts and one Field Representative operates in each district.

During the 1964 fiscal year the Bureau's personnel was as follows (includes only those who worked more than one-half of the year) :

<i>Main Office:</i>	<i>Number</i>
State Supervisor .....	1
Assistant State Supervisor .....	1
Principal Accountant .....	1
Principal Field Representative .....	1
Legal Analyst .....	1
Head Clerk .....	1
Principal Clerk .....	1
Supervising Accountant .....	1
Senior Auditor .....	1
Bookkeepers .....	4
Clerks .....	12
Secretaries .....	9
Subtotal .....	34
<i>Field Personnel:</i>	
Supervising Auditors .....	2
Senior Field Auditors .....	2
Field Auditors .....	4
Supervising Field Representatives .....	2
Senior Field Representatives .....	9
Field Representatives .....	3
Subtotal .....	22
Total .....	56

During the 1964 fiscal year the Bureau's Administrative Costs were as follows :

Salaries .....	\$327,766.11
Material & supplies .....	6,336.01
Services other than personnel .....	36,372.94
Maintenance .....	731.98
Extraordinary .....	383.40
Additions & improvements .....	456.85
Total .....	\$372,047.29

### Historical Development

	<i>Total Revenue</i>
1948—Effective July 1, the Cigarette Tax Bureau was created to administer a 3¢ per pack tax on cigarettes and issue licenses to distributors, wholesalers, over-the-counter retail dealers, and vending machine dealers (Chapter 65, Laws of 1948).	
1949—The first full fiscal year of tax yield, ending June 30. Revenue from licenses, fines and penalties comprised \$208,152 of the total revenue .....	\$17,730,804
1950—Yield for the fiscal year .....	18,009,702

	<i>Total Revenue</i>
1952—The Unfair Cigarette Sales Act, of 1952, effective May 19, established price control regulations to be administered by the Cigarette Tax Bureau (Chapter 247, Laws of 1952). Simultaneously under the Cigarette Tax Act license fees were increased from \$250 to \$350 for distributors and from \$100 to \$200 for wholesale dealers. Revenue from licenses, fines and penalties comprised \$227,046 of the total revenue .....	\$19,358,215
1955—A health scare caused total revenue to decrease by \$473,721 from fiscal year 1954. Revenue from licenses, fines, and penalties comprised \$275,290 of the total revenue .....	19,538,292
1956—The cigarette tax rate was increased from 3¢ to 5¢ per pack effective April 16, 1956 (Chapter 10, Laws of 1956) .....	23,222,236
1957—Total revenue increased 45.3% over fiscal year 1956 during the first full fiscal year at the 5¢ per pack tax rate .....	33,734,035
1960—Yield for fiscal year .....	41,036,144
1961—The cigarette tax rate was increased from 5¢ to 6¢ effective January 6, 1961 (Chapter 158, Laws of 1960) and further increased from 6¢ to 7¢, effective May 23, 1961 (Chapter 28, Laws of 1961) .....	47,297,976
1962—Total revenue increased 26.3% over fiscal year 1961 during the first year at the 7¢ per pack tax rate. Revenue from licenses, fines and penalties comprised \$258,629 of the total revenue ....	59,733,182
1963—The cigarette tax rate was increased from 7¢ to 8¢, effective May 31, 1963 (Chapter 45, Laws of 1963) .....	61,046,005
1964—Total revenue increased 11.2% over fiscal year 1963 during the first full fiscal year at the 8¢ per pack tax rate. The United States Surgeon General's report on smoking and health, released in January, caused a health scare that limited the revenue increase. Total stamp sales were down .4% from 1963 sales. Revenue from licenses, fines and penalties comprised \$256,911 of the total revenue .....	67,887,532

### Analysis and Comparisons

*Per Capita Figures:* Per capita cigarette consumption and per capita cigarette tax collections in New Jersey have increased almost continuously since New Jersey adopted the cigarette tax in 1948. The increase in per capita cigarette taxes is largely attributable to the four rate increases that have been enacted since 1948. For selected years, per capita figures have been as follows:

<i>Year</i>	<i>Per Capita Cigarette Consumption</i>	<i>Per Capita Cigarette Taxes</i>
1950 .....	2,571	\$3.71
1952 .....	2,647	3.82
1954 .....	2,624	3.81
1956 .....	2,519	4.22
1958 .....	2,514	6.13
1960 .....	2,768	6.75
1962 .....	2,749	9.40
1964 .....	2,667	10.32

*Factors of Consumption:* Among the factors affecting cigarette consumption in New Jersey are such things as the cigarette tax rate in neighboring states and so-called health scares resulting from the United States Surgeon General's 1964 report on smoking and health and the *Reader's Digest* articles on smoking hazards which were published in 1954 and 1955. As can be seen from the table above, cigarette consumption fell substantially in 1964. Furthermore, a month-by-month analysis of consumption in 1964 shows that in the months immediately following the release of the Surgeon General's report, cigarette consumption fell to an all-time low of 165 cigarettes per capita per month. However, by June 1964, per capita cigarette consumption had reached the near normal level of 255 per month.

*New Jersey and Other States:* According to the latest figures, New Jersey's cigarette tax rate of 8¢ per pack places it in the second highest cigarette tax rate category with thirteen other states. Only Mississippi has a higher rate, 9¢ per pack, though in two major cities—New York and St. Louis—the combined state-city rate is 9¢ per pack. In terms of tax collections per capita per 1¢ of tax rate (the standard method of comparison), New Jersey ranks eleventh among the forty-eight states and the District of Columbia which have a cigarette tax.

*State and Federal Cigarette Taxation:* Cigarette taxation in the United States started with a federal tax in 1864. In 1921 the first state adopted a cigarette tax and by 1963 forty-eight states were taxing cigarettes and sixteen were, in addition, taxing other tobacco products. Total cigarette taxes collected in the United States now equal more than \$3.2 billion annually, of which more than \$2 billion collected results from federal tobacco taxes. In New Jersey, 53.3% of the price of a package of cigarettes goes to pay state and federal tobacco taxes.

*The National Tobacco Tax Association:* The nineteenth eastern regional meeting of the National Tobacco Tax Association, in which New Jersey participated, was recently held in New York City. Resolutions recommended for consideration by the National Association, indicate some of the current problem areas in the administration of cigarette taxes.<sup>1</sup> These were, (a) the Secretary of Defense be requested to issue orders limiting the sale of cigarettes to military per-

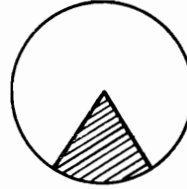
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<sup>1</sup> "NTTA Eastern Region Meets," *Tax Administrators News*, XXVIII (June 1964), p. 69.

sonnel to not more than two cartons and requiring the transmittal of monthly records of purchases to the appropriate state tax departments; (b) the United States Treasury again be requested to prohibit the re-importation of cigarettes to not more than one carton; (c) Congress again be requested to amend the Jenkins Act to include a cigarette transportation clause.

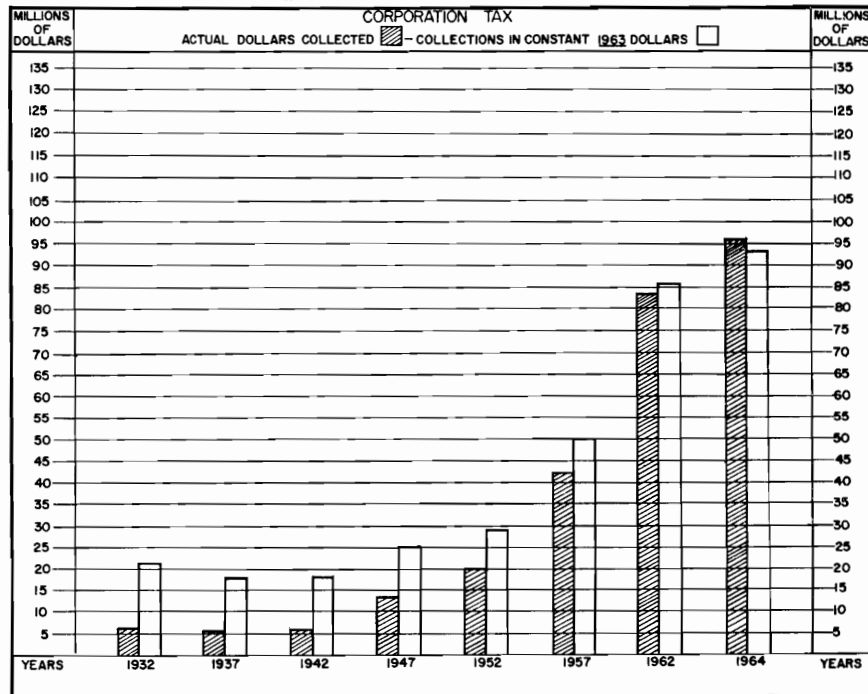
## The Corporation Tax Bureau

Total Bureau Collections as % of State Tax Collections



18.2%

Total Bureau Collections for Selected Years



1964 Bureau Collections by Source	
Corporation Business Taxes:	
Domestic .....	\$35,319,690.45
Foreign .....	35,595,436.93
Special .....	13,595.28
Interest & Penalties .....	556,243.95
Subtotal .....	\$71,484,966.61
Insurance Premium Taxes:	
Domestic .....	\$771,099.41
Foreign .....	22,189,647.75
Subtotal .....	\$22,960,747.16
Financial Business:	
Taxes .....	\$1,154,810.12
Tax Certificates .....	44,771.89
Total .....	\$95,645,295.78

Total Bureau Collections for the Last Three Years	
1962 .....	\$83,200,862.11
1963 .....	89,731,835.20
1964 .....	95,645,295.78

1964 Collections Increased 6.6% Over 1963

1964 Costs were 1.1% of Bureau Collections.

1964 Bureau Personnel: 167  
1964 Administrative Costs: \$1,006,400.33



### Scope of Bureau Activities

The Corporation Tax Bureau administers and collects the Corporation Business Tax, the Financial Business Tax and the Insurance Premium Taxes.

The Corporation Business Tax Act (N. J. S. A. 54:10A-1 et seq., as amended and supplemented) imposes a tax based on net worth and net income, on all domestic and foreign corporations acquiring a taxable status in New Jersey.

The Financial Business Tax Law (N. J. S. A. 54:10B-1 et seq., as amended and supplemented) imposes a tax on all business enterprises involved in making profit by the use of moneyed capital.

The Insurance Premiums Tax Laws (N. J. S. A. 54:18A-1 et seq. and N. J. S. A. 54:17-4) impose taxes based on gross insurance premiums collected on risks in New Jersey, from all insurance companies transacting business in this State.

### Description of Taxes

*Corporation Business Tax:* The Corporation Business Tax is a franchise tax collected for the privilege of having or exercising a corporate charter or doing business or owning capital or property, or using capital or property, or maintaining an office in the State of New Jersey.

Domestic and foreign corporations that acquire a taxable status in New Jersey, except corporations specifically exempted, are subject to the corporation business tax. Corporations pay the tax on the basis of net worth, as defined in the statute (N. J. S. A. 54:10A-4(d)), and net income, as defined in the statute (N. J. S. A. 54:10A-4(k)), allocable to New Jersey.

Taxable net worth, used to determine that portion of the Corporation Business Tax based on net worth, includes the following: (1) outstanding capital stock; (2) undivided profits and surplus (paid-in, capital or earned); (3) surplus reserves (not including reasonable valuation reserves); and (4) indebtedness owing directly or indirectly to a stockholder and to members of his immediate family who together or in the aggregate own 10% or more of all classes of outstanding stock.

In general, when determining net worth, taxpayer is permitted to deduct from the value of its assets the amount of its corporate liabili-

ties. Of the resulting remainder, the per cent of the net worth that corresponds to the "allocation percentage" applicable to a particular taxpayer is taxable. Certain minimum tax provisions apply.

Taxable net income, that part of the Corporation Business Tax based on net income, includes: (1) net income, before net operating loss deduction and special deductions allowed for Federal Income Tax; (2) any specific exemption or credit allowed in federal law; (3) income from dividends or interest; (4) income taxes accrued or paid to the Federal Government, or the tax imposed by the Corporation Business Tax Act, as amended; (5) prior years net operating losses deducted for federal purposes; and (6) 90% of interest in indebtedness (over \$1,000) owed to holders of 10% or more of outstanding stock. There may be deducted from net income 50% of dividends which were included in computing Federal Income Tax. Only such per cent of the adjusted net income base is taxable as corresponds to the "business allocation percentage" applicable to the taxpayer.

In determining the "allocation percentage" for corporations taxable in New Jersey, the following apply:

(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:

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

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

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.

The net worth tax rate is 2 mills per dollar or \$2.00 per \$1,000 on the first \$100 million of allocated net worth; 0.4 of a mill per dollar on the second \$100 million; 0.3 of a mill per dollar on the third \$100 million; and 0.2 of a mill per dollar on all amounts of allocated net worth in excess of \$300 million. Corporations with total assets amounting to less than \$150,000 may, under Chapter 190 of the Laws of 1959, use a short rate tax table for purposes of computing their net worth tax. The minimum net worth tax is \$25 for domestic corporations and \$50 for foreign corporations, except for investment companies and regular investment companies.

The net income base rate is  $1\frac{3}{4}\%$  of the allocated net income of a taxpayer. The net income base has neither a minimum nor a short rate tax table.

Investment companies and regulated investment companies are subject to a minimum tax of \$250 for combined net worth and net income obligations.

The following corporations are exempt from the tax imposed by the Corporation Business Tax Act:

(a) corporations subject to a tax under the provisions of Article 2 of Chapter 13 of Title 54 of the Revised Statutes, or to a tax assessed upon the basis of gross receipts, other than the tax levied by the veterans bonus tax law, or insurance premiums collected;

(b) railroad, canal or banking corporations, savings banks, production credit associations organized under the Farm Credit Act of 1933, agricultural co-operative associations incorporated or domesticated under or subject to Chapter 13 of Title 4 of the Revised Statutes and exempt under Subtitle A, Chapter 1 F, Part III, Section 521 of the Federal Internal Revenue Code, or building and loan or savings and loan associations;

(c) cemetery corporations not conducted for pecuniary profit of any private shareholder or individual;

(d) nonprofit corporations, associations or organizations established, organized or chartered, without capital stock, under the provisions of Title 15, 16 or 17 of the Revised Statutes, or under a special charter or under any similar general or special law of this or any other State, and not conducted for pecuniary profit of any private shareholder or individual;

(e) corporations subject to a tax under the provisions of Chapter 4 of the Laws of 1940, or Chapter 5 of the Laws of 1940, or any statute or law imposing a similar tax or taxes;

(f) nonstock corporations organized under the laws of this State or of any other State of the United States to provide mutual ownership housing under federal law by tenants, provided, however, that the exemption hereunder shall continue only so long as the corporations remain subject to rules and regulations of the Federal Housing Authority and the Commissioner of the Federal Housing Authority holds membership certificates in the corporations and the corporate property is encumbered by a mortgage deed or deed of trust insured under the National Housing Act (48 Stat. 1246) as amended by subsequent Acts of Congress. In order to be exempted under this subsection, corporations shall annually file a report on or before August 15 with the commissioner, in the form required by the commissioner, to claim such exemption, and shall pay a filing fee of \$25.00.

*Financial Business Tax:* The Financial Business Tax is an excise tax for the privilege of doing a financial business in the State of New Jersey. It is measured by the taxpayer's net worth less certain deductions, as of the close of the preceding calendar year. In the case of a taxpayer doing business in more than one state, only the percentage

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of the net worth allocable to New Jersey is taxable. The allocation percentage is determined by comparing gross business in this State with gross business everywhere during the tax year.

The Financial Business Tax applies to all business enterprises, whether carried on by an individual, partnership, firm, or corporation which are in competition with the business of national banks and which employ capital with the object of making profit by its use as money. Businesses specifically included under the Financial Business Tax are industrial banks and dealers in commercial papers and acceptances, sales finance, personal finance, small loans, and mortgage finance.

The Financial Business Tax rate is  $\frac{3}{4}$  of 1% of taxable net worth. The minimum tax is \$25.

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

The tax rate on life insurance policies is 2% of the taxable premiums collected by the taxpayer under all policies on residents of this State and 1% of the taxable premiums collected by the taxpayer under annuity contracts on residents of this State. The tax rate on insurance other than life is 2% of the taxable premiums collected by the taxpayer from all business of the company in this State. Taxable premiums may not exceed a sum equal to  $12\frac{1}{2}\%$  of the total premiums.

In computing the tax payable, taxpayers are allowed deductions for certain local taxes.

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.

Penalties for failure to comply with the tax laws administered by the Corporation Tax Bureau may include the following for the specified violation: (a) interest charges at the rate of 1% per month or fraction thereof, for tax delinquency; (b) interest charges of 1% per lapsed



month if a deficiency assessment or re-assessment is made after audit or investigation (if the deficiency was not due to fraud or evasion, the interest charge is  $\frac{1}{2}$  of 1% per month); (c) revocation of certificates of authority of foreign corporations in the event of failure or neglect to pay taxes; (d) repeal of corporation charters of domestic corporations in the event of failure or neglect to pay taxes.

DETAILS OF CORPORATION TAX BUREAU COLLECTIONS DURING  
THE LAST THREE FISCAL YEARS ARE AS FOLLOWS:

	1962	1963	1964
Corporation Business Taxes .....	\$(62,371,707.69)	\$(67,579,438.02)	\$(71,471,371.33)
Domestic .....	32,556,366.85	33,479,438.08	35,319,690.45
Foreign .....	29,381,210.38	33,561,595.87	35,595,436.93
Interest and Penalties .....	434,130.46	538,023.07	556,243.95
Special Company .....	(9,889.56)	(21,506.21)	(13,595.28)
Railway Express Co. ....	9,889.56	21,506.21	13,595.28
Insurance Premium Taxes .....	(19,915,353.04)	(21,035,567.06)	(22,960,747.16)
Life Insurance Premium Taxes .	7,333,207.90	7,442,767.86	8,026,270.20
Domestic:			
Life .....	495,947.92	420,146.43	453,579.36
Annuities .....	123,135.23	121,346.53	20,334.13
Total .....	\$619,083.15	\$541,492.96	\$473,931.49
Foreign:			
Life .....	6,451,608.85	6,616,815.57	7,211,116.92
Annuities .....	262,515.90	284,459.03	341,221.79
Total .....	\$6,714,124.75	\$6,901,274.90	\$7,552,338.71
Domestic Insurance Premium Taxes (Other than Life)			
Comp. ( $\frac{1}{4}\%$ ) .....	135,869.44	82,129.51	160,564.26
Marine .....	763.18	833.22	934.15
Fire .....	18,377.20	20,982.01	34,020.81
Auto .....	91,484.01	30,696.07	52,006.67
All Other .....	30,310.45	94,218.41	49,642.03
Total .....	\$276,804.28	\$228,859.22	\$297,167.92
Foreign Insurance Premium Taxes (Other than Life)			
Comp. ( $\frac{1}{4}\%$ ) .....	193,978.39	206,564.39	229,214.31
Marine .....	3,124.24	3,924.68	3,747.29
Fire .....	84,631.37	149,835.19	247,334.55
Auto .....	4,029,858.02	4,258,759.37	4,658,988.53
Motor Vehicle Security Law ....	724,213.46	788,328.40	842,132.23
All Other .....	7,268,778.37	7,953,304.95	8,648,662.79
Interest .....	757.01	3,223.00	7,229.34
Total .....	\$12,305,340.86	\$13,363,939.98	\$14,637,309.04
Financial Business Taxes .....	(870,672.52)	(1,059,685.56)	(1,154,810.12)
Tax Certificates .....	(33,239.30)	(36,019.35)	(44,771.89)
Total Receipts .....	\$(83,200,862.11)	\$(89,731,835.20)	\$(95,645,295.78)



### 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 (N. J. S. A. 54:17-4). The following amounts were paid over to the Home and Association during the last three fiscal years:

<i>Year</i>	<i>N. J. Fireman's Home</i>	<i>N. J. State Fireman's Association</i>
1962 .....	\$84,631.37	none
1963 .....	140,000.00	\$9,835.19
1964 .....	138,860.00	108,474.55

(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. 54:5-6(b)). The following amounts were paid over to the fund during the last three fiscal years:

1962 .....	\$503,732.25
1963 .....	532,344.93
1964 .....	582,373.58

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

### Miscellaneous Activities

In addition to administering and collecting Corporation Business Taxes, Financial Business Taxes and Insurance Premium Taxes, the Corporation Tax Bureau performs the following miscellaneous services:

(a) tax lien certificates are issued upon the receipt of an application, accompanied by the fee of \$1.00 for each corporation (N. J. S. A. 54:10A-29(a)); (b) tax clearance certificates where application is made therefor, and an application fee of \$5.00 is paid, are issued when taxes are fully paid for dissolution, merger, etc. (N. J. S. A. 54:10A-12); (c) releases of corporation franchise tax liens are issued upon the payment of a fee of \$5.00, the filing of an application and payment of a release fee. (N. J. S. A. 54:10A-30); (d) allocation is made to the State Police Retirement and Benevolent Fund of its share of taxes collected from insurance companies of other states and foreign countries on premium insurance against automobile insurance risks in this State; (e) the determination and certification of franchise taxes payable by domestic life insurance companies (Chapter 101, Laws of 1950); (f) the determination and certification of franchise taxes payable by domestic insurance companies, other than life insurance companies (Chapter 227, Laws of 1952; (g) the determination and allocation of the proceeds of the Financial Business Tax to counties and municipalities entitled thereto; (h) the collection of the costs of administration of the Motor Vehicle Security Responsibility Law (Chapter 176, Laws of 1952).

### Organization

The Corporation Tax Bureau contains the following sections:

Administrative  
Records  
Accounting  
Examinations  
Status  
IBM

The Corporation Tax Bureau personnel during the 1964 fiscal year was as follows (includes only employees who worked more than one-half of the year):

State Supervisor .....	1
Assistant State Supervisors .....	2
Supervising Examiner .....	7
Examiner I .....	10
Examiner II .....	13
Examiner III .....	16
Examiner IV .....	35
Legal Analyst .....	1
Clerical .....	65
IBM* .....	17
Total .....	167

\* Includes personnel assigned to the Emergency Transportation Tax Bureau.

Costs of Bureau operations during the 1964 fiscal year were as follows :

Salaries .....	\$874,880.13
Materials and Supplies .....	18,318.44
Services other than Salaries .....	50,933.61
Maintenance .....	1,990.69
Extraordinary .....	76.97
Additions and Improvements .....	60,200.49
Total .....	<u>\$1,006,400.33</u>

## Historical Development

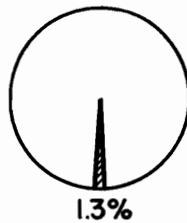
### *Total Revenue*

- 1884—The Corporation Tax Act passed (Chapter 159, Laws of 1884) which imposed a franchise tax on corporations organized under the laws of New Jersey, for the privilege of doing business in the corporate form. The franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year.
- 1885—A tax on insurance premiums from residents of New Jersey was enacted (Chapter 240, Laws of 1885).
- 1915—The State Board of Taxes and Assessments was established. This Board administered the corporation franchise tax and the insurance tax.
- 1931—The Corporation Tax Division was created in the new State Tax Department.
- 1935—Revenue from the Insurance Tax comprised \$3,858,134 of the total revenue ..... \$5,612,478
- 1936—A franchise tax was enacted providing for an annual tax on foreign corporations (Chapter 264, Laws of 1936). Prior to 1936, the franchise tax was not in force on foreign corporations although a statutory provision for a retaliatory tax existed (Chapter 264, Laws of 1936) ..... 6,263,509
- 1937—The Franchise Tax on foreign corporations was replaced by a tax which provided for an allocation formula which determined the amount of tax on the basis of the proportion of a foreign corporation's business done in New Jersey (Chapter 25, Laws of 1937). Revenue from foreign corporations comprised \$857 of the total revenue ..... 5,584,449
- 1940—Revenue from foreign corporations comprised \$452,157 of the total revenue. Revenue from the insurance tax comprised \$4,397,403 of the total revenue ..... 7,286,970
- 1944—The Corporation Tax Division was reclassified as a Bureau in the new Division of Taxation ..... 7,112,848
- 1945—The Corporation Business Tax Act was enacted (Chapter 162, Laws of 1945). This tax applied to both domestic and foreign corporations and was measured by allocated net worth. Legislation was enacted which made domestic insurance other than life subject to the insurance premiums tax along with foreign insurance, other than life, and foreign and domestic life insurance (Chapter 132, Laws of 1945). Revenue from foreign corporations comprised \$438,861 of the total revenue. Revenue from the insurance tax comprised \$7,519,294 of the total revenue ..... 9,268,188

	<i>Total Revenue</i>
1946—The Financial Business Tax Law was enacted (Chapter 174, Laws of 1946). This tax applied to every person, co-partnership, association and corporation conducting financial business in the State, with certain exceptions enumerated in the law ...	\$12,699,854
1950—Revenue from foreign corporations comprised \$2,452,900 of the total revenue. Major amendments to the insurance tax laws were enacted (Chapter 186, Laws of 1950). Revenue from the insurance tax comprised \$7,986,545 .....	16,644,877
1951—Legislation was enacted which provided that the financial business tax shall not apply to production credit associations organized under the Farm Credit Act of 1933 (Chapter 131, Laws of 1951) .....	19,195,227
1953—The use of injunction proceedings was initiated as an additional aid in the collection of taxes .....	22,219,899
1955—Revenue from foreign corporations comprised \$8,615,221 of the total revenue. Revenue from the insurance tax comprised \$13,201,885 of the total revenue .....	35,480,166
1958—The Corporation Business Tax Act was amended by adding to the tax based on net worth an additional tax based on net income (Chapter 63, Laws of 1958). The amendment became effective in 1959 .....	44,812,906
1959—Corporation tax collections increased by 64.3% as a result of the 1958 changes in the law. Data processing equipment was installed for use by the Bureau .....	64,011,897
1960—Revenue from foreign corporations comprised \$27,804,729. Revenue from the insurance tax comprised \$17,530,504 of the total revenue .....	77,912,349
1962—Revenue from foreign corporations comprised \$29,381,210 of the total revenue. Revenue from the insurance tax comprised \$19,915,353 of the total revenue .....	83,200,862
1963—Revenue from foreign corporations comprised \$33,561,596 of the total revenue. Revenue from the insurance tax comprised \$21,035,567 of the total revenue .....	89,731,835
1964—Revenue from foreign corporations comprised \$35,595,437 of the total revenue. Revenue from the insurance tax comprised \$22,960,747 of the total revenue .....	95,645,296

## The Emergency Transportation Tax Bureau

Total Bureau Collections as % of State Tax Collections



### Total Bureau Collections for Selected Years

1964 Bureau Collections by Source		Total Bureau Net Collections for the Last Three Years	
Tax withheld .....	\$8,202,412.56	1962 .....	\$6,485,067.58
Tax balance paid .....	857,580.92	1963 .....	7,428,623.42
Penalties and Interest .....	2,609.20	1964 .....	6,691,360.59
Total Gross Receipts ..		<b>1964 Net Collections Decreased 9.9% From 1963 Due to Timing of Refunds</b>	
Refunds for Overpayments ..		1964 Costs were 4.2% of Bureau Net Collections.	
Total Net Receipts ....		<b>1964 Bureau Personnel: 33</b>	
		1964 Administrative Costs: ...\$281,594.55	

### Scope of Bureau Activities

The Emergency Transportation Tax Bureau is responsible for administering and collecting the Emergency Transportation Tax (R. S. 54:8A-1 to 54:8A-57 as amended and supplemented).

The Emergency Transportation Tax is collected from New York residents employed in New Jersey. All revenues from this tax are deposited in a special fund known as the "Transportation Fund" and are used for specific purposes as outlined by the law (R. S. 54:8A-20).

### Description of Tax

The Emergency Transportation Tax is a graduated tax based on the income of New Jersey residents which is derived from sources within a "critical area State" other than New Jersey and on the income of residents of another "critical area State" derived from sources in New Jersey. As specified by law, the State Highway Commissioner shall determine the "critical area State" and certify the determination to the State Treasurer on or before February 28 of the tax year. New



York has been declared a "critical area State." By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax, who have filed a return with the State of New York and have paid the tax due to that State for the 1961, 1962 and 1963 tax years, were not required to file with New Jersey for said tax years.

The tax imposed by the Emergency Transportation Tax Act upon subject net income from sources within New Jersey is computed at the following rates:

<i>On Such of the Amount As Exceeds</i>	<i>But Does Not Exceed</i>	<i>At the Rate of</i>
0.00	\$1,000.00	2%
\$1,000.00	3,000.00	3%
3,000.00	5,000.00	4%
5,000.00	7,000.00	5%
7,000.00	9,000.00	6%
9,000.00	11,000.00	7%
11,000.00	13,000.00	8%
13,000.00	15,000.00	9%
15,000.00	.....	10%

Any taxpayer may elect to deduct the standard deduction of 10% of his gross income or \$1,000, whichever is less, in lieu of all deductions otherwise permitted in the Emergency Transportation Tax Act.

Exemptions are allowed as follows: for each taxpayer, \$600.00; for the taxpayer's spouse, if taxpayer does not file a joint return if such spouse has no gross income for the eligibility year and is not a dependent of another taxpayer, an additional \$600.00; for each taxpayer who is at least 65 years of age or over at the close of his taxable year, an additional \$600.00, and for the taxpayer's spouse under the same conditions and if the initial \$600.00 exemption is allowable, an additional \$600.00; for each taxpayer who is blind at the close of his taxable year, an additional \$600.00, and for the taxpayer's spouse under the same conditions and if the initial \$600.00 exemption is allowable an additional \$600.00. In addition, exemptions are allowed for each dependent whose gross income for the eligibility year is less than \$600.00, or who is taxpayer's child or stepchild and has not attained age 19 at the close of the eligibility year or is a student: \$600.00.

Employers and taxpayers who are delinquent in filing required forms are subject to penalties up to \$2.00 per day and, when applicable, 5% of the tax due plus 1% per month. During the last year, 9,272 delinquency notices were mailed to taxpayers. The Bureau has found that



voluntary cooperation after warning notices is very good and has, therefore, not levied fines extensively.

### **Collections Procedures**

Employers of subject taxpayers are required to withhold the tax and to report and remit the withholdings quarterly. The employer is also required to provide each employee taxpayer with an annual statement of total earnings for the tax year and the total amount of New Jersey Transportation Tax withheld. A duplicate copy of these statements together with a reconciliation report must be filed with the Bureau. Taxpayers are required to file an annual return together with the earnings and withholding statements supplied by the employer and to remit any tax balance due.

For the calendar year 1963, the Bureau received 34,087 employer quarterly returns, 90,672 withholding statements, 8,868 reconciliation forms, 56,703 individual taxpayer returns, and approved 29,638 refunds of tax overpayments.

### **Miscellaneous Activities**

Return forms and instructions are mailed to each individual for whom an earnings statement is filed. Circulars, releases to newspapers and professional periodicals and other publicity media are widely employed to inform subject taxpayers of their responsibility to file returns. In addition, numerous public informational meetings are conducted in cooperation with business and professional groups. As in 1963, a temporary office was again maintained in Newark in March and April of 1964 for the convenience of taxpayers seeking advice and assistance.

*Interstate Cooperation:* A cooperative relationship has been established and maintained between the Bureau and the New York State Income Tax Bureau. New York supplied data on 183,000 New Jersey residents who filed New York income returns in 1962. The Bureau reciprocated by supplying similar data for 85,703 New York residents for whom employers had filed 1962 earnings statements. This cooperative exchange of taxpayer information has continued through the tax year 1964. The original Act which became effective on May 29, 1961 has been twice amended to bring the Emergency Transportation Tax Act into closer conformity with the New York Personal Income Tax Law.

## Organization

The Emergency Transportation Tax Bureau, which became an official Bureau during the last fiscal year, is organized into the following sections which perform the functions described.

*Employers Section:* Employers subject to the withholding provisions of the Emergency Transportation Tax are serviced by this Section.

The operations of this group include: screening quarterly reports for Electronic Data Processing; maintenance of account registers; up-dating accounts; providing information, assistance, and required report forms.

A major operation of this Section involves reconciliation of the annual individual employee earnings statements received from employers with the records of remittances of tax withheld received from these employers during the corresponding year.

This Section also maintains a file of outstanding Delinquency Notices. The cases of employers who are bankrupt or who fail to respond to these notices are referred to the Bureau's Legal Analyst for appropriate action.

*Taxpayers Section:* The examiners in this Section first screen and prepare the individual taxpayer returns for the Electronic Data Processing Program.

This program accelerates processing of these returns by relieving examiners from much of the burden of previous tedious detail work. An electronic computer determines the accuracy of the arithmetic summations and apportionments and amounts in excess of the limits prescribed by law or of the norms established by the Bureau. The computer then prepares lists of returns to be further audited by the examiners. For these returns the examiners determine the actual tax liability, verify the amount of tax withheld, send assessment notices for balances due, and in the cases of tax withheld overpayments, certify the overpaid amount for refund.

The examiners also give the taxpayer information, advice, and assistance by phone, letter, or personal conference. During March and April a temporary office for this purpose is maintained in Newark.

Delinquency lists, also prepared by the computer, are maintained by this Section. The cases of taxpayers who fail to respond to delinquency

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notices are referred to the Bureau's Legal Analyst for appropriate action.

*Legal Section:* The Legal Analyst files tax due claims in cases involving bankruptcy and receivership. He also takes all appropriate legal actions in cases involving bad checks received by the Bureau. All inquiries having legal aspects are referred to this section. The Legal Analyst is also a participant in the preparation and drafting of general tax legislation.

*Accounting Section:* All remittances from employers and individual taxpayers are processed for bank deposit by this Section. A daily record of the number of returns filed and amounts remitted classified by type is maintained. This record also shows the number and amounts of refunds made. Monthly comparison statements including cumulative totals are prepared. This Section also assigns the identifying voucher numbers to every individual taxpayer return. Bad checks are referred to the Legal Analyst for appropriate collection action.

*Steno-Typist Section:* A general pool services the correspondence and typing requirements of the Employer, Taxpayer, and Legal Sections.

*Clerical Section:* This Section is responsible for mail operations, maintenance of general and special files, inventory records, and general office work.

Not including the Bureau's data processing section, personnel during the last year (including only those who worked more than one-half of the year) were as follows:

Main office personnel:

State Supervisor .....	1
Assistant State Supervisor .....	1
Legal Analyst .....	1
Examiners .....	15
Clerks .....	15

Field office personnel (Newark):

Personnel from the main office maintain a Newark office for approximately two months each year.

Total .....	33
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During the 1964 administrative year, the Bureau's costs were as follows:

Salaries .....	\$192,466.59
Materials and Supplies .....	12,156.17
Services other than Personnel .....	48,282.62
Maintenance .....	122.97
Additions and Improvements .....	28,566.20
Total .....	<u>\$281,594.55</u>

### Historical Development

- 1961—The Bureau became operative in June 1961 under the Emergency Transportation Tax Act (Chapter 32, Laws of 1961), which imposed a temporary tax on the income of residents of New York employed in New Jersey. The act was amended to bring it to closer conformity with the New York Personal Income Tax Law (Chapter 129, Laws of 1961).
- 1962—Certain requirements for fiduciary and partnership tax returns were eliminated (Chapter 70, Laws of 1962).
- 1963—The Bureau was given official status by Executive Order 11 of the State Treasurer, which was issued on November 22, 1963. The staff and equipment of the Bureau's data processing section were relocated in and combined with that of the Corporation Tax Bureau.
- 1964—The Bureau undertook studies to make the Emergency Transportation Tax conform with the recent changes in the Federal Income Tax.

## Local Property Tax Bureau

### 1. Scope of Bureau Activities

*General:* The Local Property Tax Bureau is a *service* Bureau and collects no taxes. Its purpose is to implement the State's responsibilities for local property tax administration. (Chapters 1 to 4, of Title 54, of the Revised Statutes of New Jersey.) The Bureau's principal activities include: (1) preparation of the annual Table of Equalized Valuations; (2) services and assistance to local assessors and county boards of taxation; (3) gathering of relative data and preparation of studies for the purpose of improving property tax administration.

### 2. Preparation of Table of Equalized Valuations

Each year the Bureau prepares a Table of Equalized Valuations for promulgation by the Director of the Division of Taxation on or before October 1st. It shows the average ratio of assessed value to true value

of real estate in each of the 568 local taxing districts. In accordance with the requirements of Chapter 86, Laws of 1954, the Table is certified to the State Commissioner of Education to be used as a basis for determining the amount of state aid to local school districts. It is also used as a basis for apportioning county taxes among local taxing districts.

Particular importance will be attached to the 1964 Table of Equalized Valuations because of the fact that data used in its preparation will also be used to compute a "common level" for all of the 568 taxing districts. This "common level" is necessitated by the requirements of Chapter 51, Laws of 1960.

Real estate sales during a two-year period are used to determine the average assessment ratios. The Table promulgated on October 1, 1963 was derived from 331,084 sales recorded as follows:

July 1, 1961 to June 30, 1962 .....	165,897 sales
July 1, 1962 to June 30, 1963 .....	165,187 sales

The average ratio of assessed value to true value of all real estate in 1963 was 45.76%. All real estate, assessed at \$15,562,592,240, was estimated to have a total true value of \$34,009,421,775. With the addition of the assessed value of Class II Railroad Property and taxable personal property other than household personalty, the equalized valuation was reported at \$35,623,544,665.

Because the Table of Equalized Valuations is subject to judicial review on appeal, it is important that the Bureau rigorously screen all reported sales transactions. Procedures have been established for excluding inappropriate transactions from the average ratio. During the fiscal year 1962-1963, the Bureau's field staff also conducted 17,324 field investigations and 75,834 questionnaires were mailed to parties involved in real estate transactions.

Objections filed before the Division of Tax Appeals against the Equalization Table are re-examined by the Local Property Tax Bureau at the request of the Division of Tax Appeals. There were 57 appeals filed against the 1963 Table. Twelve district appeals were withdrawn. Ratios were adjusted for 41 districts after their objections were carefully investigated and 4 appeals went to formal hearings.



### 3. Implementation of Tax Legislation

A major part of the Bureau's continuing services is devoted to assisting local assessors and county boards of taxation in implementing tax legislation.

The thrice-postponed Chapter 51, Laws of 1960 became law in 1964. The Local Property Tax Bureau played a major role in the preparation of appropriate business personal property return forms required by Chapter 51 and in the promulgation of Rules and Regulations implementing Chapter 51.

In addition, the Bureau conducted indoctrination courses for assessors on Chapter 51 in each of the 21 counties.

A more detailed report on Chapter 51, Laws of 1960 may be found on page 24.

### 4. Assistance to Local Taxing Districts

Direct assistance to local assessors and county boards is designed to meet the over-all objectives of equity, uniformity, and efficiency in local property tax administration. The Local Property Tax Bureau's 38 field representatives advise and assist 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. New assessors receive special assistance in order to acquaint them with their responsibilities and methods of procedure. Since 1954, annual in-service training courses for assessors have been co-sponsored by the Local Property Tax Bureau and Rutgers University.

In addition to the Equalization Table, the Bureau also compiles other important statistical data such as the "Abstract of Ratables," "Distribution of Local Property by Classes of Property," numerous tables incorporated in the Division's Annual Report, and others, all of which are available to local tax administrators and interested parties.

The Local Property Tax Bureau is responsible for the publication and distribution of the following:

- (1) *Real Property Appraisal Manual for New Jersey Assessors (Revised Edition)*: A revised edition of the original 1956 edition of this manual was completed and distributed to assessors throughout the state. The revised edition includes data on modern-type structures, new building techniques and new building materials.



- (2) *Handbook for New Jersey Assessors*: This *Handbook* was prepared by the Bureau of Government Research of Rutgers University under the supervision of the Local Property Tax Bureau. It supplements both the *Real Property Appraisal Manual* and the *Assessors' Law Manual*, and provides assessors with a one-volume ready reference for coping with the many questions and problems they face in the discharge of their duties.
- (3) *Assessors Law Manual*: This *Manual* was revised in 1960 to reflect legislative changes and court decisions and copies were distributed to all assessors.
- (4) *Local Property Tax Bureau Newsletter*: Ten issues are published and distributed annually to approximately 2,700 assessors, municipal officials and interested parties. Current developments in the local property tax field are reported.
- (5) *Assessors Daily Work Calendar*: This *Calendar* is provided to show important statutory dates and dates of meetings which are of interest to the assessor.

## 5. The Local Property Tax

The Local Property Tax is an ad valorem tax on real estate and tangible personal property, other than household personalty, levied and collected at the local level at local tax rates for the support of local schools and municipal and county governments.

## 6. Organization

The Bureau is organized in four functional sections.

(1) *Administrative Section*: Coordinates work of entire Bureau; initiates performance functions.

(2) *Field Section*: Performs multiple field duties as required (e.g. provides assistance to local assessors and liaison with county boards of taxation, expedites sales-ratio data, verifies sales data by field inquiry and investigation).

(3) *Sales-Assessment Ratio Section*: Receives, screens and analyzes all sales-assessment data; conducts extensive verification by questionnaire activities; processes all data onto IBM cards; prepares annual Table of Equalized Valuations; conducts statistical and analytical studies; assists in the disposition of appeals against the Table; offers limited assistance on the preparation of county equalization tables.

(4) *Appraisal Section*: Assists assessors in making appraisals of all types of properties; conducts in-service training courses in appraisal techniques; gathers data for the preparation of the annual *Building Reproduction Cost Factors*; periodically checks, in the field, unit costs contained in the *Real Property Appraisal Manual for New Jersey*

Assessors. Personnel of the Appraisal Section conducted courses for all assessors on the proper use of the *Real Property Appraisal Manual for New Jersey Assessors (Revised Edition)*.

MAIN OFFICE	
No.	Titles
1	State Supervisor
1	Assistant State Supervisor
3	Principal Field Representative
3	Supervising Field Representative
4	Senior Field Representative
1	Assessment Evaluator
1	Legal Analyst II
1	Senior Engineer—General
1	Head Clerk
1	Principal Audit Account Clerk
1	Principal Key Punch Machine Operator
5	Senior Clerk Stenographer
2	Senior File Clerk
1	Senior Key Punch Machine Operator
1	Senior Calculating Machine Operator
7	Clerk Stenographer
6	Clerk-Typist
1	Clerk
1	Receptionist
2	Key Punch Machine Operator
3	Senior Clerk
1	Student Assistant
1	Audit Account Clerk
49	Subtotal
FIELD	
3	Supervising Field Representative
24	Senior Field Representative
10	Field Representative
37	Subtotal
86	TOTAL

During the 1964 administrative year, the Bureau's costs were as follows:

Salaries .....	\$487,650.32
Materials and Supplies .....	26,710.13
Services other than Personnel .....	677.72
Maintenance .....	2,157.50
Additions and Improvements .....	926.96
Total .....	<u>\$626,552.09</u>

## 7. Historical Development

1953—(January) Local Property Tax Bureau activated and duties restricted exclusively to the local property tax field. Basic objective was to *render assistance* to over 900 local assessors and 21 county boards of taxation.

"Local Property Tax Newsletter" initiated to inform assessors of their functions and responsibilities.

In-Service training program for assessors expanded and formalized under the co-sponsorship of Advisory Committee and the Rutgers Bureau of Government Research. Annual four-day Conference of Assessing Officers initiated under the co-sponsorship of the same parties.

State-wide assessment-sales-ratio program begun for use in preparation of the annual Table of Equalized Valuations.

- 1954—Preparation of first annual Table of Equalized Valuations for certification to State Commissioner of Education for use as basis for distribution of State School Aid Fund.
- 1955—First edition of *Assessors Law Manual* containing all property tax laws and court decisions pertinent to conduct of assessor's office. (Revised in 1958 and 1960.)
- 1956—Sales ratio program based for the first time on sales transactions over a two-year rather than over a one-year period.  
First edition of *Real Property Appraisal Manual for New Jersey Assessors*. (Revised in 1963.)
- 1959—"Assessor's Daily Work Calendar" distributed to assessors.
- 1960—Preparation of forms, rules and regulations and participation in extensive educational program for taxpayers and assessors in anticipation of implementation of Chapter 51, Laws of 1960.
- 1961—Preparation of forms, rules and regulations for implementation of Senior Citizens exemption law (Chapter 9, L. 1961).
- 1963—Distribution and compilation of 185,000 personal property information returns mailed to owners of business tangible personalty (as prescribed in Chapter 9, Laws of 1963) in conjunction with the third postponement of Chapter 51, Laws of 1960. The returns are designed to measure the potential effect of Chapter 51, Laws of 1960.
- 1964—Implementation of Chapter 51, Laws of 1960 (see page 24).

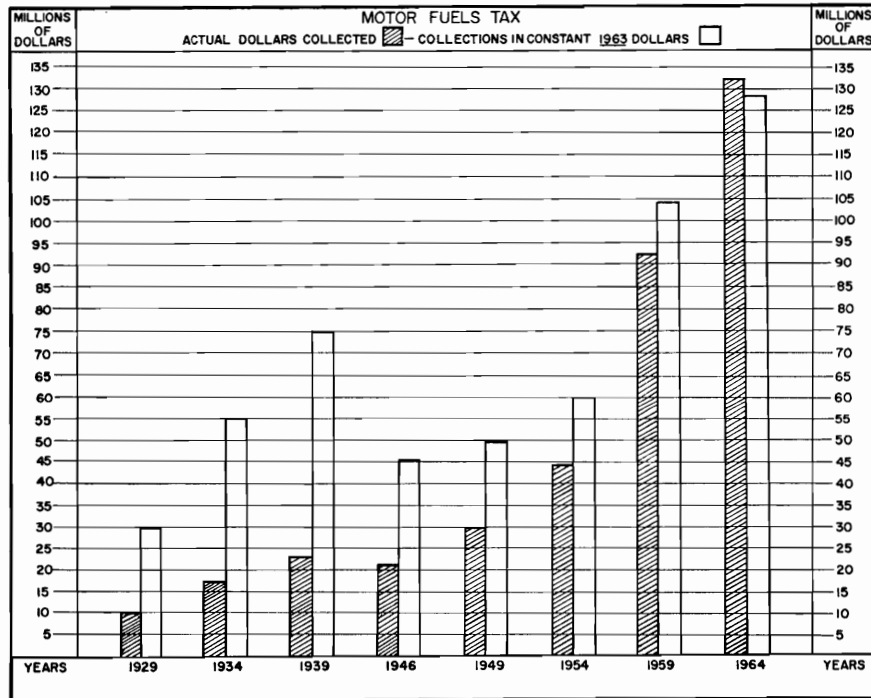
*Comment:* The above developments reflect only slightly on the gradual and substantial improvements in local property tax administration resulting, in large measure, from the Bureau's basic policy of education and cooperative assistance. Since 1953, local tax administrators have come to accept as beneficial and necessary the Bureau's efforts in this field.

## The Motor Fuels Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



### 1964 Bureau Collections by Source

Gasoline tax	\$130,669,183.34
Special Fuels tax	7,870,410.06
License Fees	67,106.00
Fines and Penalties	5,030.59
Miscellaneous	5.94
Gross Collections	138,611,735.93
Refunds	6,397,025.93
Net Collections	132,214,710.00

### Total Bureau Collections for the Last Three Years

1962—Gross	\$128,794,066.92
Net	122,566,450.42
1963—Gross	132,647,134.92
Net	126,980,705.32
1964—Gross	138,611,735.93
Net	132,214,710.00

### 1964 Net Collections Increased 4.1% Over 1963

1964 Costs were .423% of Bureau Net Collections.

### 1964 Bureau Personnel: 77

1964 Administrative Costs: ...\$559,763.23

### Scope of Bureau Activities

The Motor Fuels Tax Bureau is responsible for administering New Jersey's tax on motor fuels and enforcing two regulatory motor fuels laws.

The New Jersey Motor Fuels Law (R. S. 54:39-1 to 75, inc., as amended and supplemented) requires that "fuels," as defined, be taxed at the rate of 6¢ per gallon if intended for sale in New Jersey. The Bureau collects the tax from licensed Motor Fuel Distributors, special licensees and other persons or groups acquiring untaxed fuels for use in New Jersey.

The Act to Regulate the Retail Sales of Motor Fuels (R. S. 56:6-1 to 17 and Chapter 258, P. L. 1952) charges the Bureau with the responsibility of checking motor fuel retail dealers for the display of brand names and price signs on pumps, the unlawful use of rebates, allowances, prizes, etc., the maintenance of proper records, and the misrepresentation of the grade of motor fuels.

The Unfair Motor Fuels Practices Act (R. S. 56:6-19 to 32) enables the Bureau to check distributors, refiners, wholesalers, and suppliers of motor fuels for the giving of rebates, concessions, allowances, discounts or benefits. Such preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition. The law also prohibits leases or contracts which specify that the leasee or purchaser shall not use or deal in certain products or merchandise.

### Description of Taxes

The 6¢ per gallon New Jersey tax on motor fuels applies to "(1) any liquid or gaseous substance commonly or commercially known or sold as gasoline regardless of its classification or use; and (2) any liquid or gaseous substance used, offered for sale or sold for use, either alone or when mixed, blended, or compounded, for the purpose of generating power for the propulsion of motor vehicles upon the public highways" (R. S. 54:39-2).

The tax is due and payable at the time of the sale or use by the person importing the gasoline into, or making the gasoline in, New Jersey. The tax on Special Fuels (diesel oil, kerosene, fuel oil, propane, etc.) is due and payable at the time of the sale of such fuels with the knowl-



edge that the full amount sold will ultimately be used to propel a motor vehicle upon the highways. If such knowledge is not available before the Special Fuel reaches the user, then the user is responsible for the payment of the tax.

Gasoline and special fuels tax receipts for the last three fiscal years were as follows:

	1962	1963	1964
Gasoline .....	\$122,371,174.03	\$125,798,750.26	\$130,669,183.34
Special Fuels .....	6,347,395.53	6,772,082.60	7,870,410.06
Total Gross Fuel Receipts ....	<u>\$128,718,569.56</u>	<u>\$132,570,832.86</u>	<u>\$138,539,593.40</u>

The 1964 receipts shown above resulted from the following fuel sales:

	1964 Gallonage Taxed
Gasoline .....	2,183,733,341 <sup>19</sup> / <sub>30</sub> gallons
Special Fuels .....	131,567,908 <sup>7</sup> / <sub>6</sub> gallons
Total .....	<u>2,315,301,250<sup>14</sup>/<sub>30</sub> gallons</u>

Fuels sold to the government of the United States or any department thereof for official use are non-taxable. In 1964 such sales totaled 42,278,628<sup>1</sup>/<sub>3</sub> gallons. Other non-taxable fuel sales (for cleaning and experimental uses, etc.) totaled 25,222 gallons. Therefore total non-taxable (or exempt before use is determined) sales for 1964 were 42,303,850<sup>1</sup>/<sub>3</sub> gallons for a tax loss of \$2,538,231.

In the event the tax is paid on non-taxable sales, claims for refunds are honored by the Bureau at any time within two years after the date of sale.

In 1935 the provisions of the Motor Fuels Tax Law pertaining to tax exempt uses of fuels was revised to provide an opportunity for review by a public agency, to increase administrative efficiency and to avoid abuses of the exemption privilege. Prior to the revision, tax exemptions were granted at the time of the sale of fuels to the consumer. Under the revisions tax refunds are granted upon application of the user if fuels are used for any of the following specific purposes:

- (a) agricultural tractors not operated on a public highway, (b) farm machinery, (c) aircraft, (d) ambulances, (e) rural free delivery carriers in the dispatch of their business, (f) vehicles which run only on rails or tracks, or in substitution thereof, (g) vehicles operated exclusively on private property, (h) boats or vessels used exclusively for or in the propagation, planting, preservation, and gathering of oysters, and clams in the tidal waters of this State, (i) boats or vessels used



exclusively for commercial fishing, (j) boats or vessels while being used for hire for fishing parties or for sightseeing, or excursion parties, (k) cleaning, (l) fire engines and fire-fighting apparatus, (m) stationary machinery and vehicles or implements not designed for use on public highways, (n) heating and lighting devices, (o) fuels previously taxed under this Chapter and later exported to any other state or country, (p) boats or vessels used for Sea Scout training exclusively, (q) emergency vehicles used exclusively by volunteer First Aid or Rescue Squads, (r) vehicles or boats owned or leased by the State or a political subdivision thereof, (s) autobuses being operated in those municipalities to which the operator has paid a monthly franchise tax (R. S. 54:39-66).

The Bureau classifies tax refunds according to "refund use." The following are the sixteen categories used, the gallonage upon which refunds were made, and the amount of refunds for the 1964 fiscal year :

<i>Category</i>	<i>Gallons</i>	<i>Dollars</i>
1. County and Municipal .....	23,287,554	\$1,397,253
2. Autobuses .....	9,641,705	578,502
3. Agriculture .....	8,330,700	499,842
4. Aircraft .....	26,973,692	1,618,422
5. Ambulances .....	83,917	5,035
6. Rural Free Delivery .....	155,697	9,342
7. Rails or Tracks .....	204,490	12,269
8. Private Property .....	2,131,530	127,892
9. Fishing .....	345,726	20,744
10. Cleaning .....	88,840	5,330
11. Exports .....	4,119,562	247,174
12. Fire Engines .....	25,866	1,552
13. Stationary Machinery .....	15,100,455	906,027
14. Heat and Light .....	19,613	1,177
15. State Departments .....	6,149,532	367,070
16. Sea Scout Boats .....	.....	.....
Total .....	96,658,879	\$5,797,631

In addition to the above refunds, licensed distributors, by authority of R. S. 54:39-66, were granted permission to take tax credit on their monthly Distributor Fuel Tax Returns in the amount of \$927,253 for 15,454,217 gallons of fuel sold or used by them for refundable purposes.

In the event that any monies were paid in error (R. S. 54:39-29) refunds are granted unless more than one year has elapsed from the time the erroneous payment was made, in which case the Director may refuse to authorize said refunds. Refunds for errors totaling \$599,395 for 9,993,571  $\frac{1}{5}$  gallons were made during the last fiscal year.

Penalties for non-compliance with the Bureau's tax laws and regulations (not including violations of the regulatory acts) may include one or more of the following for the violations indicated :

- (a) suspension or revocation of the license after five days notice and a hearing for a violation of any of the provisions of the New Jersey Motor Fuels Tax Law (R. S. 54:39-10) ;

- (b) fines from \$25 to \$250 for using, or selling for use, untaxed motor fuels for the operation of a motor vehicle upon the highways (R. S. 54:39-64b) ;
- (c) court imposed penalties up to six months in jail and \$1,000 in fines for misdemeanor violations prosecuted at the Bureau's discretion (R. S. 54:39-55) ;
- (d) initial charges of 2% and monthly interest charges at a rate of 1% on delinquent taxes (R. S. 54:39-64b) ;
- (e) a penalty of 20% of the amount involved for failing to remit tax when due (R. S. 54:39-27 or 64b) ;
- (f) fines at the rate of \$1.00 per day for late reports (R. S. 54:39-64b) ;
- (g) interest charges at a rate of from  $\frac{1}{2}\%$  to 1% per month on penalties due (R. S. 54:39-64b) ;
- (h) fines of up to \$200 for failing to keep proper records (R. S. 54:39-52), failing to register when hauling or transporting fuel (R. S. 54:39-53), failing to have a delivery ticket when hauling or transporting fuels (R. S. 54:39-54), and failing to procure a license to engage in business as a wholesale or retail dealer (R. S. 54:39-51).

Revenue from fines, penalties and interest charges during the last three years was as follows :

<i>1962</i>	<i>1963</i>	<i>1964</i>
\$7,035.16	\$8,961.06	\$5,030.59

### Licenses

A secondary function of the Motor Fuels Tax Bureau is the issuing of licenses to those engaged in selling or transporting motor fuels.

Holders of Special Licenses "A" may import motor fuels into New Jersey. Holders of Special Licenses "B" may acquire fuels without paying a tax, but are required to report and remit the tax on the gallonage used or sold for use in the operation of vehicles on public highways.

Licensed distributors may import and resell motor fuels in New Jersey. Licensed wholesalers are in the business of supplying retail outlets. Retail dealers must also be licensed to sell to the public in New Jersey. Lastly, marine and land transporters of motor fuels must be licensed.

Licenses for distributors, Special Licensees "A," and Special Licensees "B" are issued without a fee and are in force until revoked or cancelled. Wholesale and transport licensees must pay a \$2.00 fee yearly and retail licensees must purchase a \$5.00 license expiring March 31.

Holders of Distributor and Special Licenses "A" are required to report and pay the tax on or before the next to the last business day

of the month following the month being reported on. Special License "B" holders are required to report and pay the tax on or before the fifteenth day of the month following the month being reported on.

During the 1964 fiscal year the Bureau issued the following licenses :

<i>Type</i>	<i>Number</i>
Distributor .....	2
Special "A" .....	7
Special "B" .....	62
Wholesale .....	552
Retail .....	11,955
Transport .....	3,313

In addition, the following licenses remained in force :

<i>Type</i>	<i>Number</i>
Distributor .....	26
Special "A" .....	13
Special "B" .....	470

Revenue from the sale of licenses was as follows during the last three years :

	<i>1962</i>	<i>1963</i>	<i>1964</i>
Retail .....	\$60,760	\$59,735	\$59,400
Wholesale .....	1,138	1,100	1,102
Transport .....	6,564	6,506	6,604
<b>Total</b> .....	<b>\$68,462</b>	<b>\$67,341</b>	<b>\$67,106</b>

### Enforcement Activities

The Bureau enforces compliance with the Motor Fuels Tax Law, The Act to Regulate the Retail Sale of Motor Fuels and the Unfair Motor Fuels Practice Act through systematic auditing, inspection and investigation procedures.

In addition to office audits of all reports from licensees, the Bureau periodically conducts extensive field audits of all licensees, wholesale and retail dealers, and refund claimants.

Investigators located in all counties of the State check all kinds of petroleum activity in their assigned area in addition to their daily task of checking for compliance with the two regulatory laws administered by the Bureau.

Action against violations of the Act to Regulate the Retail Sale of Motor Fuels during the last three years was as follows :

	1961-62	1962-63	1963-64	Total
Violations disclosed .....	193	86	37	316
Violations discontinued after field investigations .....	164	84	30	278
Violations resulting in court action .....	29	2	7	38
Court cases adjudicated .....	29	2	5	36
Court cases pending .....	..	..	2	2

The Bureau also maintains a patrol boat which checks marine movements of fuels in the waters of Metropolitan New Jersey.

### Miscellaneous Activities

*Federal-State Cooperation:* The Bureau maintains close contact with the Federal Bureau of Internal Revenue, furnishing this agency with names and addresses of taxpayers, especially sellers and users of diesel oil. This cooperation has resulted in the disclosure of a number of Federal tax delinquencies.

*Interstate Cooperation:* The Bureau is an active member of the North American Gasoline Tax Conference and the Northeastern States Group of this Conference. Committees of this thirty-eight year old branch of the National Federation of Tax Administrators have been responsible for many recommendations which eventually became part of the motor fuels tax laws of various states. One important accomplishment was the adoption of a uniform reporting system for the Northeastern states which provides maximum control of interstate fuel shipments.

*Taxpayer Assistance:* As a service to its taxpayers, the Bureau compiles data from the reports of licensees and forwards it monthly to the New Jersey Petroleum Industries Committee of the American Petroleum Institute for publication and distribution by the Committee to all taxpayers.

Bureau representatives are available, upon request, to instruct taxpayers in the proper procedure for preparing monthly report forms.

### Organization

The Bureau's main office in Trenton consists of an Administrative, a Field and a Refund Section. The Administrative Section handles matters relating to personnel, records and general operation. The Field Section coordinates and directs field activities and the Refund Section processes applications for tax refunds based on the fuels used. All field personnel are supervised by the main office.

Motor Fuels Tax Bureau Personnel for the 1964 fiscal year was as follows:

	<i>Main Office</i>	<i>Field</i>
State Supervisor .....	1	..
Assistant State Supervisor .....	1	..
Principal Field Representative .....	1	..
Principal Field Representative-Investigations .....	1	..
Supervising Field Representatives .....	2	6
Principal Auditor .....	1	..
Supervising Auditor .....	1	..
Supervising Field Auditors .....	1	1
Supervisor—Administrative Unit .....	1	..
Head Clerk Bookkeeper .....	1	..
Senior Field Representatives .....	1	17
Senior Field Auditors .....	..	2
Field Representatives .....	..	11
Field Auditor .....	..	1
Captains—State Boat .....	..	2
Stenographers .....	7	..
Clerical .....	18	..
Total .....	37	40
Total (Main Office and Field) .....	77	

During the 1964 fiscal year the Bureau's administrative costs were as follows:

Salaries .....	\$495,940.84
Materials and Supplies .....	7,366.92
Services other than Personal .....	49,242.22
Maintenance of Property .....	2,763.01
Extraordinary .....	3,944.24
Additions and Improvements .....	506.00
Total .....	\$559,763.23

### Historical Development

	<i>Net Revenue</i>
1927—The Motor Fuels Tax Division was created in the Department of Motor Vehicles and a 2¢ per gallon tax became effective July 1 (Chapter 334, Laws of 1927). .....	\$4,097,985
1928—First full calendar year of tax yield .....	8,470,335
1930—The tax rate was increased from 2¢ to 3¢ per gallon, effective December 1 (Chapter 239, Laws of 1930) .....	11,380,231
1931—The Motor Fuels Tax Division was transferred from the Department of Motor Vehicles to the State Tax Department. First calendar year at 3¢ per gallon tax rate .....	17,177,754
1934—Tax loss from the sale of exempt fuels equaled \$4,934,770.10... ..	17,099,475
1935—The exemption privilege for certain users of fuels was revoked, effective July 1 (Chapter 319, Laws of 1935). Exemptions were no longer granted at the time of retail sales. Users qualifying under R. S. 54:39-66 were required to apply for refunds from the Motor Fuels Tax Division .....	17,914,362
1936—The first year under the refund act. Refunds totaled \$1,933,540 .....	19,725,204
1940—Calendar year tax yield. Refunds totaled \$2,256,374 .....	24,702,153



*Net Revenue*

1944—The Motor Fuels Tax Division was reclassified as a bureau in the new Division of Taxation in the State Department of Taxation and Finance.	
1945—Tax yield basis changed from calendar to fiscal year.	
1946—First fiscal year of tax yield. Refunds totaled \$2,462,342 . . . . .	21,376,296
1950—Refunds totaled \$3,756,143 . . . . .	32,500,351
1954—The tax rate was increased from 3¢ to 4¢ per gallon, effective July 1 (Chapter 109, Laws of 1954).	
1955—First fiscal year of yield at 4¢ per gallon rate. Refunds totaled \$3,952,585 . . . . .	63,152,102
1958—The tax rate was increased from 4¢ to 5¢ per gallon, effective July 1 (Chapter 62, Laws of 1958). Refunds totaled \$4,791,998	70,124,319
1959—First fiscal year of yield at 5¢ per gallon rate. Refunds totaled \$4,968,851 . . . . .	92,455,947
1960—Refunds totaled \$5,259,557 . . . . .	98,530,733
1961—The tax rate was increased from 5¢ to 6¢ per gallon, effective June 1 (Chapter 37, Laws of 1961). Refunds totaled \$4,919,641	100,199,760
1962—First fiscal year of yield at 6¢ per gallon rate. Refunds totaled \$6,227,616 . . . . .	122,566,450
1963—Refunds totaled \$5,666,429 . . . . .	126,980,705
1964—Refunds totaled \$6,397,025 . . . . .	132,214,710

**Analysis and Comparisons**

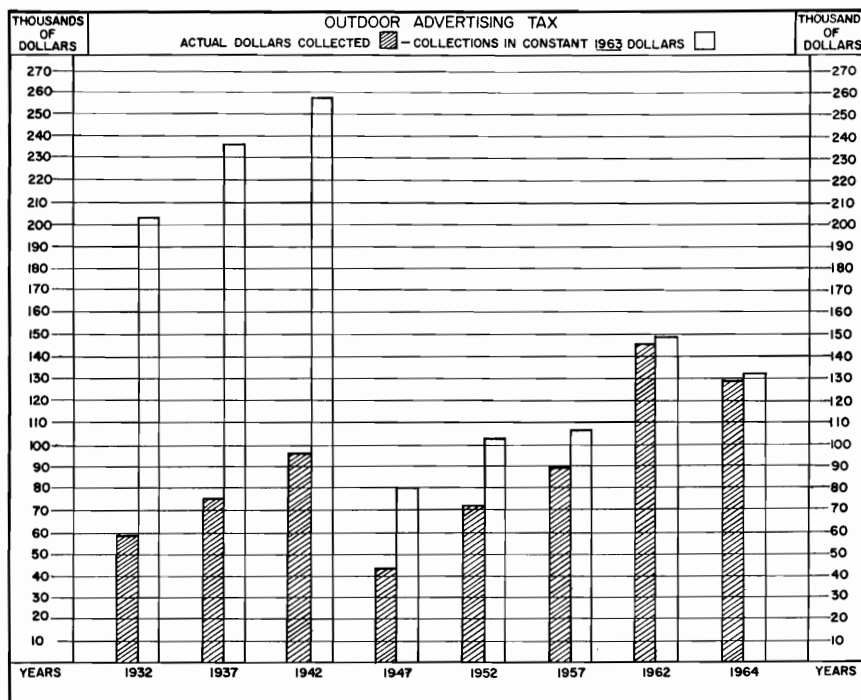
During the 1964 fiscal year, New Jersey's state motor fuels tax collections were \$20.09 per capita and consumption reached more than 350 gallons per capita. Since the above figures are based on the number of gallons consumed as shown by the motor fuels tax, it should be remembered that New Jersey is a corridor state and a large portion of the fuels consumed was bought by out-of-state motorists. As a result of this buying by out-of-state motorists, the fact that per vehicle yearly motor fuel consumption in New Jersey is about 6% (approximately 830 gallons per vehicle per year) above the national average and New Jersey's limited state tax base, revenue collected from motor fuels taxes comprises 25.1% of total state tax collections, a higher percentage than is found in any other state.

By way of comparison, New Jersey's motor fuels tax rate of 6¢ per gallon places it below the average tax rate of all the states. As of January 1, 1963, the per gallon tax rates in the states varied as follows: 1 state, 8¢; 1 state, 7½¢; 17 states, 7¢; 4 states, 6½¢; 19 states and the District of Columbia, 6¢ (including New Jersey); 1 state, 5½¢; and 7 states, 5¢. The state motor fuels tax rates in New Jersey's neighbor states are: Pennsylvania, 7¢; New York, Connecticut, Maryland, and Delaware, 6¢. In computing the combined state and federal tax paid by motorists, the 4¢ per gallon federal tax would be added to each state tax rate.



## Outdoor Advertising Tax Bureau

Total Bureau Collections for Selected Years



### 1964 Bureau Collections by Source

Licenses .....	\$17,000.00
Permits .....	109,066.00
Penalties .....	4,675.00
Miscellaneous .....	4.00
<b>Total .....</b>	<b>\$130,745.00</b>

### Total Bureau Collections for the Last Three Years

1962 .....	\$144,401.00
1963 .....	139,111.00
1964 .....	130,745.00

### 1964 Collections Decreased 6% Over 1963

1964 Administrative Costs: ...\$71,516.11

1964 Bureau Personnel: 12  
1964 Costs were 54.7% of Bureau Collections.

### Scope of Bureau Activities

The Outdoor Advertising Tax Bureau is responsible for administering and enforcing New Jersey's Outdoor Advertising Act (54:40-50 to 54:40-71, as amended and supplemented), which is designed primarily to regulate the display of outdoor advertising upon real property on any stationary object within public view in the State.

Under section 54:40-61 no permits are required for outdoor advertising displayed in the following locations:

- (1) Advertisements located on property for sale or rent,
- (2) Legal advertisements required by law,
- (3) Legally authorized signs, signals or devices for public safety, convenience or health,
- (4) Display for an enterprise of a name, symbol, mark, product, service or advertisement on the premise or equipment on the premise where the enterprise is conducted,
- (5) Any sign or device erected, owned, or maintained by or for the United States, the State of New Jersey, any public corporation or body, county or municipality, and for signs or devices required by contracts entered into by these parties,
- (6) Private directional signs not exceeding two square feet,
- (7) Signs and devices along the National System of Interstate and Defense Highway, which are under the jurisdiction of the State Highway Department.

#### **Description of Fees**

The Bureau collects license and permit fees. Licenses are required for any person, firm or corporation engaged in the business of outdoor advertising for profit. Applications for permits must be made on forms furnished by the Bureau.

Permittees without licenses can only advertise the business or service on the signs for which permits are obtained.

The license fee is \$200.00. The permit fee is based on the size of the space to be used for outdoor advertising according to the following table:

<i>Area in Square Feet</i>		<i>Annual Fee</i>	<i>Semi-Annual Fee</i>
<i>Over</i>	<i>Not More Than</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 fees are collected for permits issued from April 1 to September 30. Semi-annual fees are collected from October 1 to March 31. All permits expire on March 31 of each year. The following licenses and permits were issued and collections made during the last three license years (year ends March 31) :

	1962		1963		1964	
	Number	Collections	Number	Collections	Number	Collections
1. Licenses .....	82	\$16,600.00	84	\$17,200.00	85	\$17,000.00
2. Permits .....	23,001	117,265.80	22,468	114,292.40	22,000	109,066.00
3. Penalties .....		10,535.00		7,422.00		4,675.00
4. Miscellaneous .		.20		196.60		4.00
Total ....		\$144,401.00		\$139,111.00		\$130,745.00

Under the law licenses and permits may be renewed annually upon forms furnished by the Bureau provided that such application for renewals are filed on or before March 15 of the ensuing year. All those who fail to apply for the renewal of their license and permits within the time prescribed by law are subject and liable to a penalty of not less than \$50.00 nor more than \$200.00 for each offense, and in default of payment of such a penalty a person can be imprisoned for a period not to exceed 30 days. Each violation shall be deemed to be a separate offense. In lieu of such penalties, which can be recovered in a court of competent jurisdiction, the Director has set forth the following charges in settlement of such violations in addition to the statutory fees :

(a) For an applicant who makes late application for a permit after the erection of a display when no prior permit has been issued :

<i>Where the Statutory Fees are</i>		<i>The Late Filing Charge Shall Be</i>
Not more than	\$2.00 .....	\$10.00
More than	2.00} .....	15.00
Not more than	4.00} .....	20.00
More than	4.00} .....	30.00
Not more than	10.00} .....	
More than	10.00 .....	

(b) For an applicant who makes late application for the renewal of a permit after the expiration date of their last valid permit :

<i>Where the Statutory Fees are</i>		<i>The Reinstatement Charge Shall Be</i>
Not more than	\$4.00 .....	\$5.00
More than	4.00} .....	10.00
Not more than	10.00} .....	20.00
More than	10.00 .....	

In the case of applications for permits that are denied, the Bureau does not refund the fee. The following revenue has resulted from this provision during the last two license years (year ends March 31) :

1963	1964
\$1,505.65	\$338.50

### Outdoor Advertising Where Prohibited

An outdoor advertising display is prohibited by the law (R. S. 54:40-11) where:

- (a) it would injuriously affect adjacent property or any public interest;
- (b) the interest of public safety, health, or morals would be affected;
- (c) it would reduce or impair the visibility of another licensed display or space;
- (d) it would be in defined natural area;
- (e) it would be along the outside curve of a highway at a point less than 250 feet from the point of an existing licensed structure or location where the existing and proposed locations are not separated by dense woods, buildings and other permanent objects, except for a back-up or in a built-up area;
- (f) it would be along a straight-of-way of a highway at a point less than 500 feet from the point of an existing licensed structure or location where the existing and proposed locations are not separated by dense woods, buildings and other permanent objects, except for a back-up or in a built-up area;
- (g) it would obstruct the view of oncoming traffic;
- (h) it would be painted on rocks or attached to public utility poles or trees.

"Natural area", listed as a category of the prohibited areas above (d), are defined by the law (R. S. 54:40-2g) as "that area along the side of a highway between two commercial points on the same side which are separated by a distance of one mile or more".

Non-profit educational, veterans, religious, charitable, and civic organizations must obtain a permit for each advertising display, but no fee is required.

### Safeguard

The Bureau requires that out-of-state licensees post a \$2,000 bond to insure payment of fees, penalties and interest.

### Enforcement Activities

The Bureau has the statutory power (R. S. 54:40-57) to enter private property, without liability, for the purpose of removing unlawful signs.

Violations recorded on locations where advertising was maintained without permits.

	1962	1963	1964
Violations .....	1,538	1,647	1,344
Charges Collected .....	\$10,535	\$7,422	\$4,675

### Organization

The Bureau is presently located at 198 W. State Street Annex. It employs 12 employees who are under the direction and supervision of the State Supervisor. The State is subdivided into five separate districts where the five inspectors are assigned. The inspectors are required to report all their daily activities, and the Chief Inspector is assigned to review such activities and to see that work programs, orders, and regulations are complied with. There are five of the employees who might be placed in the category of "clerical," headed by the Principal Clerk Bookkeeper, who are permanently assigned at the office.

During the 1964 fiscal year the Bureau's administrative costs were as follows:

Salaries .....	\$61,112.03
Services .....	10,404.08
Total .....	\$71,516.11

### Historical Development

#### *Total Revenue*

1930—The first legislation was enacted providing for the issuance of permits to persons, firms or corporations desiring to erect or maintain billboards for the display of outdoor advertising (Chapter 41, Laws of 1930). The first permit fee was 3¢ per square foot. New Jersey was among the pioneer states to regulate outdoor advertising.

1931—First year for which fees were collected .....	\$70,646
1940—Collections for the fiscal year .....	94,618

	<i>Total Revenue</i>
1942—New legislation replaced the 1930 Act (Chapter 168, Laws of 1942). It provided for a graduated schedule of fees based on the size of the space to be used. Fees ranged from \$0.50 for a space not exceeding 50 square feet in area to \$25.00 for spaces exceeding 800 square feet in area. The Bureau also was authorized to issue temporary and conditional permits .....	95,283
1943—First full year for which fees were based on the graduated schedule .....	61,370
1950—Collections for the fiscal year .....	70,839
1953—The schedule of fees was revised to the present rates (Chapter 76, Laws of 1953) .....	73,836
1954—First full year for new rates .....	89,750
1959—Major amendments to the Outdoor Advertising Act were adopted (Chapter 191, Laws of 1959). "Natural areas" were defined by the law and prohibited areas were established .....	92,429
1960—Collections for the fiscal year .....	91,000
1962—Year of greatest total revenue .....	144,401
1963—The Outdoor Advertising Act was amended to give jurisdiction over outdoor advertising displays on the National System of Interstate and Defense Highways to the New Jersey State Highway Department (Chapter 93, Laws of 1963) .....	139,111
1964—Collections for the fiscal year .....	130,745

### **Analysis and Comparison**

In comparison of the New Jersey laws regarding outdoor advertising with the laws of other states it is interesting to note that according to a study conducted by the National Academy of Sciences—National Research Council, Special Report 41, 1958, only seventeen states, the District of Columbia and Puerto Rico required that those engaged in the outdoor advertising business be licensed; eighteen states required permits before outdoor advertising was erected or displayed and of the aforesaid mentioned states only fourteen charged for permit fees.

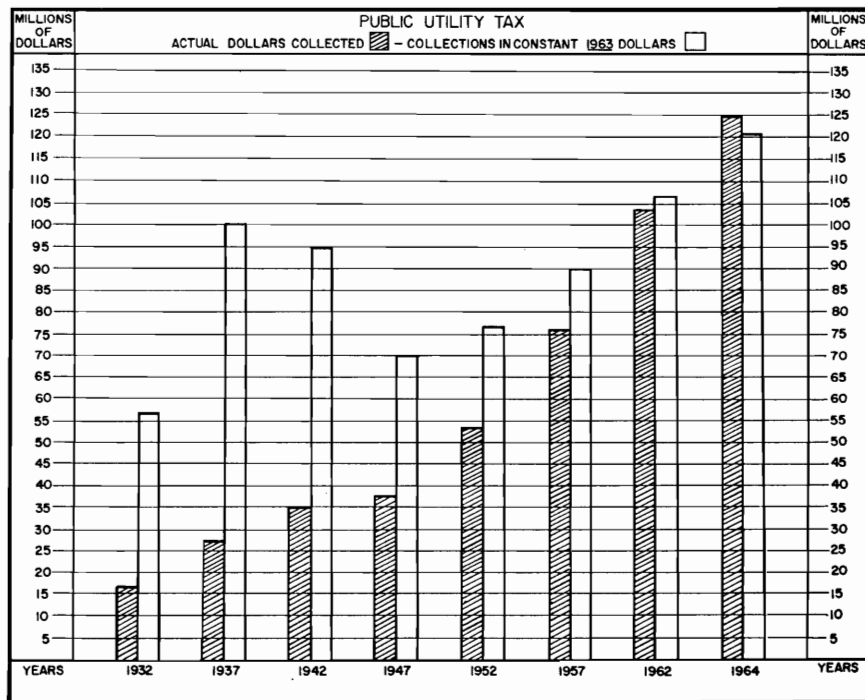


## The Public Utility Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1964 Bureau Collections by Source		Total Bureau Collections or Assessments for the Last Three Calendar Years		
Public Utility Excise Tax† \$12,769,477.85		<i>Public</i>		
Railroad Taxes		<i>Utilities Railroad</i>		
Franchise Tax .....	207,770.08	1962		
Property Tax .....	16,598,754.08	For State Use ..	*\$45,764	\$2,530,968
Subtotal .....	\$16,806,524.16	For Local Use ..	85,871,969	14,909,027
Total Public Utility and Railroad Tax Collections	\$29,576,002.01	(1962 Total \$103,357,728)		
1964 Bureau Assessments (Locally Collected)		1963		
Public Utility Taxes		For State Use ..	*42,995	2,524,563
Franchise Tax .....	\$41,117,659.53	For Local Use ..	91,181,293	14,675,535
Gross Receipts Tax ....	53,936,962.37	1964		
Total .....	\$95,054,621.90	For State Use ..	*12,803,923	2,562,112
Total Public Utility and Railroad Collections or Assessments .....	\$124,630,623.91	For Local Use ..	95,020,177	14,244,412
		(1964 Total \$124,630,624)		
		1964 Collections and Assessments Increased 15.3% Over 1963		
		1964 Costs were 0.6% of Bureau Collections.		
		1964 Bureau Personnel: 24		
		1964 Administrative Costs: .....\$174,568		

\* A small percentage of Public Utility Taxes for local use is payable to the State to cover costs of administration in assessing the tax.

† First year collected.

### Scope of Bureau Activities

The Public Utility Tax Bureau, as consolidated on May 22, 1963, combined the responsibilities of the former Engineering and Railroad Tax Bureau and the former Public Utility Tax Bureau.

The Bureau appraises and taxes all property used for railroad purposes in the State and determines and levies the franchise excise tax of the railroad companies. Taxes levied on property used for railroad purposes and railroad franchises are certified to the Director, Division of Budget and Accounting, for collection (R. S. 54:29A-1 to 54:29A-77, as amended and supplemented).

The Bureau determines and levies the franchise and gross receipts taxes on public utility companies operating in New Jersey (e.g., telephone, telegraph, water, sewer, district messenger, street railway, traction, gas and electric light, and heat and power companies), determines the apportionment thereof among the municipalities and certifies the taxes to the municipalities for collection. The Bureau also determines and levies an additional excise tax on public utilities for State use. (R. S. 54:30-1 to 54:30-3 and R. S. 54:30A-16 to 54:30A-67, as amended and supplemented.)

The Bureau prepares specifications for, and 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 (R. S. 54:1 to 54:15.1 and R. S. 52:18A to 52:46, as amended).

The Bureau certifies the amount of "shared taxes" payable to municipalities and computes a part of the formula used to determine the local "fair share" of the foundation school program for which the State annually contributes, which is measured by the "shared taxes" (e.g., insurance, financial business, bank stock and certain public utility taxes).

The Bureau annually certifies to the respective County Boards of Taxation the assessed valuation of Class II Railroad properties in each taxing district in the County.

### Description of Taxes

*Railroad Property and Franchise:* Property used for railroad purposes is classified and taxed as follows:

<i>Classification</i>	<i>Tax Rate</i>
Class I (Main Stem) .....	1.20%
Class II (All real property other than Main Stem) ....	Local rates
Class III (Tangible personalty) .....	1.20%

Franchise taxes are levied in the amount of 10% of net railway operating income allocated to New Jersey on the basis of the percentage of all track miles operated within the State to the total track miles operated by each railroad or system.

Class II property taxes are entirely for the use of the taxing district in which such property is located. The taxes from Class I and Class III properties and the franchise taxes are for State use.

The law also provides for a limitation of aggregate taxes subject to a further provision that such limitation shall not reduce or affect the taxes on Class II property. If the railway operating revenues allocated to New Jersey are not in excess of \$1,000,000, the aggregate amount of the property and franchise taxes may not exceed \$3,000 per mile of track assessed. If the allocated revenues exceed \$1,000,000, the aggregate amount of taxes may not exceed \$4,500 per mile of track assessed.

Due to this maximum tax provision of the railroad tax law, taxes for State uses have been reduced during the last five calendar years as follows:

<i>Year</i>	<i>Taxes Assessed</i>	<i>Amount of Reduction</i>	<i>Net Tax for State Use</i>
1964.....	\$3,613,975	\$1,051,862	\$2,562,113
1963.....	3,553,960	1,029,397	2,524,563
1962.....	3,653,903	1,122,935	2,530,968
1961.....	3,684,816	868,891	2,815,925
1960.....	3,923,117	1,077,548	2,845,569

Since the present tax law was enacted in 1948, the reduction in railroad taxes for State uses, resulting from this provision, has totaled \$10,471,748.

During the 1964 fiscal year the following Railroad taxes were collected:

Property tax .....	\$17,034,279.49
Franchise tax .....	207,770.08
Total property and franchise taxes .....	\$17,242,049.57
Apportionment	
For State uses .....	\$2,566,514.62
For Local uses .....	14,675,534.95
Total .....	\$17,242,049.57

*Public Utility Taxes:* The franchise tax assessed on utilities, other than those specifically exempted, having lines or mains located along, in, on or over any street, highway or other public place is at the rate of 5% (rate is 2% where annual gross receipts do not exceed \$50,000) 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 bears to the whole length of its lines or mains, exclusive of service connections.

The gross receipts tax assessed on street railway, sewer, water, traction, gas and electric light, heat and power companies using the public streets, highways, roads or other public places is at the rate of 7½% of the gross receipts of such taxpayers for the preceding calendar year from its business over, in, on, through or from its lines or mains in the State.

*Public Utility Surtax:* Chapters 41 and 42 of the Laws of 1963 provide an additional excise tax on public utilities, to be computed on the basis of:

- 0.625% —upon gross receipts subject to the franchise tax (0.25% for taxpayers with gross receipts not in excess of \$50,000 annually);
- 0.5% —upon gross receipts of telegraph and telephone companies and messenger systems from business over, on, in, through or from its lines or mains in the State;
- 0.9375%—upon gross receipts of other utilities from business over, on, in, through or from its lines or mains in the State.

This new excise tax is payable into the State Treasury for State use.

Public Utilities in New Jersey received the following tax assessments for 1964:

Franchise taxes for the year 1964 were assessed against 188 corporations, 2 municipal electric corporations and 6 individuals. The total tax assessed amounted to \$41,117,659.53. Franchise tax assessments for the year 1964 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable Gross Receipts</i>	<i>Franchise Tax</i>
1	Street Railway .....	\$490,599.26	\$24,529.96
13	Gas and Electric .....	582,941,600.51	29,145,920.71
135	Water .....	39,009,878.66	1,913,203.25
9	Telephone and Telegraph .....	198,051,801.85	9,902,590.10
1	District Telegraph .....	24,009.45	1,200.47
35	Sewer .....	1,763,589.47	74,375.60
194		\$822,281,479.20	\$41,061,820.09
2	Municipal Electric Corporations .....	1,116,788.85	55,839.44
196		\$823,398,268.05	\$41,117,659.53

Gross receipts assessments were levied against 178 corporations, 2 municipal electric corporations and 6 individuals. The total tax is \$53,936,962.37. Assessments for the year 1964 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Gross Receipts</i>	<i>Tax</i>
1	Street Railway .....	\$553,248.80	\$41,493.66
13	Gas and Electric .....	675,262,512.84	50,644,688.47
35	Sewer .....	1,884,047.36	141,303.53
135	Water .....	40,189,535.66	3,014,215.23
184		\$717,889,344.66	\$53,841,700.89
2	Municipal Electric Corporations .....	1,270,153.12	95,261.48
186		\$719,159,497.78	\$53,936,962.37

Public Utility taxes for 1964 were apportioned to the counties and the State by the Public Utility Tax Bureau as follows:

<i>Counties</i>	<i>Gross Receipts Tax</i>	<i>Franchise Tax</i>
Atlantic .....	\$1,590,877.26	\$1,330,665.37
Bergen .....	6,228,205.12	5,711,108.37
Burlington .....	2,686,479.28	1,685,268.47
Camden .....	1,834,970.91	2,636,816.18
Cape May .....	933,735.36	558,029.76
Cumberland .....	504,159.90	628,715.95
Essex .....	4,708,731.18	5,735,129.08
Gloucester .....	858,080.96	929,486.07
Hudson .....	6,651,344.68	2,834,906.89
Hunterdon .....	848,265.76	294,524.91
Mercer .....	3,867,649.26	1,923,016.56
Middlesex .....	7,570,963.63	3,212,674.50
Monmouth .....	2,601,655.40	2,396,254.44
Morris .....	1,774,411.29	1,558,265.24
Ocean .....	929,531.46	1,342,393.89
Passaic .....	2,281,972.62	2,527,179.55
Salem .....	1,114,361.96	359,828.31
Somerset .....	917,403.17	1,281,463.32
Sussex .....	316,863.04	239,798.19
Union .....	5,219,190.11	3,558,636.05
Warren .....	383,372.01	302,742.48
<i>Municipal Electric Corporations</i>		
Bergen .....	30,923.39	20,615.52
Morris .....	48,060.68	25,326.92
Passaic .....	16,244.65	9,877.68
Apportioned to Taxing Districts .....	\$53,917,453.08	\$41,102,723.70
Payable to State .....	19,509.29	14,935.83
Total Tax .....	\$53,936,962.37	\$41,117,659.53
<i>Total Gross Receipts and Franchise Tax</i>		
Apportioned to Taxing Districts .....	\$95,020,176.78	
Payable to State .....	34,445.12	
Total Tax .....	\$95,054,621.90	

Excise taxes, for state use, for the year 1964 were levied against 188 corporations, 2 municipal electric corporations and 6 individuals. The total tax is \$12,769,534.76. Assessments for the year 1964 are classified as follows:

<i>Classification</i>	<i>Amount of Assessment</i>
Street Railway .....	\$8,252.96
Gas and Electric .....	9,973,826.16
Water .....	276,803.53
Sewer .....	26,903.00
Telephone and Telegraph .....	2,463,631.27
District Telegraph .....	1,173.32
Municipal Electric Corporations .....	18,887.61
	<hr/>
	\$12,769,477.85



### Miscellaneous Activities

*Tax Maps:* During the 1963-64 fiscal year the Bureau approved twenty-one (21) municipal tax maps. The following tax maps have been approved since 1931 :

<i>Years</i>	<i>Length of Period</i>	<i>Number of Maps Approved</i>
1931-1939 .....	10 years	76
1940-1949 .....	10 years	56
1950-1954 .....	5 years	31
1955-1959 .....	5 years	80
1960-1964 .....	5 years	170
Total .....		413

*Reports:* Public Utilities submit annual reports of taxable property in September and reports of gross receipts in February; a fine up to \$100.00 per day may be imposed for neglect or refusal to file. Railroads submit an annual report in March showing changes in taxable property; the railroads are subject to a fine not to exceed \$10,000 for willful neglect to make returns.

*Tax Apportionment:* The excise tax for State use is paid to the Bureau. Railroad taxes are paid to the State Comptroller and the Class II portion thereof is forwarded to the County Treasurer for distribution among the local taxing districts where the property is located.

While this Bureau does not collect either the Public Utility franchise or gross receipts taxes, it is responsible for apportioning both taxes to the municipalities for collection after deducting administrative costs. During the last three years these costs were as follows :

1962 .....	\$45,764.16
1963 .....	42,994.91
1964 .....	34,445.12

The Public Utility franchise tax is apportioned 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 1st, 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.

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 set forth in the law.

*Taxpayer assistance:* Forms showing valuations and taxes, maps, and other information are furnished on request to taxpayers. The taxpayer also furnishes necessary information in addition to the required reports to the Bureau upon request.

The Bureau's taxpayers for the fiscal year 1963-64 were:

Public Utilities :  
     188 Corporations  
       2 Municipal corporations  
       6 Individuals  
  
 Railroads :  
     17 Companies

*Certificates of tax liability:* Certificates of tax liability are furnished to attorneys and title companies representing purchasers of railroad or utility property and to bonding companies prior to the issuance of bonds by a utility company.

## Organization

The Public Utility Bureau is divided into two groups, each with the following sections:

Railroad tax :  
     Administrative section  
     Engineering and appraisal section  
     Auditing and accounting section  
     Drafting section  
  
 Public Utility tax :  
     Administrative section

Public Utility Tax Bureau personnel during the 1964 fiscal year was as follows (includes only employees who worked more than one-half of the year) :

State Supervisor .....	1
Assistant State Supervisors .....	2
Engineers .....	9
Appraiser .....	1
Accountant .....	1
Draftsmen .....	2
Clerical .....	8
Total .....	<hr/> 24

The engineers and appraisers do both office and field work as is required.

Costs of Bureau operations during the 1964 fiscal year were as follows:

Salaries .....	\$161,946.34
Materials and Supplies .....	2,646.29
Services other than Salaries .....	4,819.58
Maintenance .....	1,308.18
Extraordinary .....	3,486.40
Additions and Improvements .....	361.66
Total .....	<u>\$174,568.45</u>

## Historical Development

Because of the complicated nature, long histories of the taxes administered, and recent reorganization of the Public Utility Tax Bureau, its historical development can best be understood if divided into areas as follows:

### History of Public Utility Taxes

- 1884—The first general tax act specifically taxing public utilities was enacted on April 18, 1884 (Chapter 159, Laws of 1884). It levied a 2% tax on gross receipts of telegraph, telephone, cable and express companies; a 0.5% tax on gross receipts, plus a 5% tax on dividends earned or declared in excess of 4%, on gas and electric light companies; and a 0.8% tax on gross receipts of oil or pipeline companies.
- 1900—The receipts from franchise taxes on public utilities were transferred from the State to municipalities. Provision was made for a uniform method of taxation and apportionment: a tax rate of 2% of gross receipts from business done within the State, apportioned on the basis of true value of all property located in, under or upon any public street, highway, etc. (Chapter 195, Laws of 1900).
- 1906—Street railways were subjected to a franchise tax.
- 1917—Rates were increased from 2% to 5%, with the increase gradually taking effect at the rate of 1% per year (Chapter 17, Laws of 1917).
- 1919—A gross receipts tax was levied on public utilities at the "average rate of taxation" (Chapter 25, Laws of 1919).
- 1929—Oil or pipeline companies were transferred to the corporation franchise act for purposes of taxation by a ruling of the Attorney General.
- 1940—The Public Utility tax laws were revised and amended (Chapters 4 and 5, Laws of 1940). Unit values were applied to each class or type of scheduled property for the purpose of securing a fair and equitable apportionment of excise taxes upon a uniform basis.
- 1952—Sewer companies were placed under the public utility tax laws (Chapters 264 and 265, Laws of 1952).
- 1960—The use of "average rate of taxation" was eliminated and a tax rate of 7½% for gross receipts was established (Chapter 50, Laws of 1960).
- 1961—Water companies were subjected to the public utility gross receipts tax in lieu of the personal property tax (Chapters 93 and 94, Laws of 1961).

1963—A public utility excise tax for State use was imposed, effective for the calendar year 1964 (Chapter 41, Laws of 1963).

1964—The first year for the Public Utility excise tax for State use, which is comprised of an additional franchise and gross receipts tax.

NEW JERSEY PUBLIC UTILITY TAXATION  
SELECTED YEARS—1884 TO DATE  
(Calendar Years)

<i>Year</i>	<i>Franchise Tax</i>	<i>Gross Receipts Tax</i>	<i>Excise Tax for State Uses</i>	<i>Total Tax</i>
1884 .....	\$29,436.83	.....	.....	\$29,436.83
1900 .....	68,327.96	.....	.....	68,327.96
1906 .....	520,468.35	.....	.....	520,468.35
1910 .....	957,007.70	.....	.....	957,007.70
1915 .....	1,505,776.96	.....	.....	1,505,776.96
1920 .....	3,925,567.61	.....	.....	3,925,567.61
1925 .....	5,711,412.28	\$3,712,892.35	.....	9,424,304.63
1930 .....	7,749,886.61	5,541,027.65	.....	13,290,914.26
1935 .....	6,870,912.45	5,035,793.71	.....	11,906,706.16
1940 .....	6,363,399.90	6,418,229.33	.....	12,781,629.23
1945 .....	10,521,562.01	8,308,447.30	.....	18,830,009.31
1950 .....	14,710,772.45	14,419,221.18	.....	29,129,993.63
1955 .....	21,445,423.74	26,297,252.72	.....	47,742,676.46
1960 .....	32,363,668.47	39,218,565.87	.....	71,582,234.34
1962 .....	37,425,726.84	48,492,006.62	.....	85,917,733.46
1963 .....	39,555,982.63	51,668,304.07	.....	91,224,286.70
1964 .....	41,117,659.53	53,936,962.37	\$12,769,477.85	\$107,824,099.75

### History of Railroad Taxes

1830—The first railroad was built in New Jersey, the Camden and Amboy Rail Road, and was chartered on February 4, 1830. Early railroad charters provided for varying methods of payment to the State for the privilege of operating. In general, the early practice was to require railroads to pay annually to the State a tax of 0.5% of either capital stock or of the cost of the road, equipment and appendages.

1884—The first general railroad tax law was enacted (Chapter 101, Laws of 1884). Tax rates were fixed by statute: 0.5% of total valuations for State use; local rates on Class II property, but not to exceed 1%, for local uses.

1897—Rates were increased on Class II property for local uses to 1.5% and taxes for State use were limited to 0.5% on all other property (Chapter 69, Laws of 1897).

1905-1908—A series of amendments involving tax rates, shifts in property classifications, assessment responsibilities, use of taxes, etc., were enacted.

1941—The Railroad Tax Law of 1941 was enacted (Chapter 291, Laws of 1941). All property was taxed at the rate of 3%. The franchise tax enacted was based on net railway operating income allocated to New Jersey on the basis of all track miles operated within the State to system track miles. The rate of the tax was 3% of the excess of "franchise base" over total taxable valuation of previous years of all classes of property used for railroad purposes. Taxes were levied on Class II property, together with one-half of the franchise taxes, paid to the taxing district; taxes were levied on Class I, III, and IV properties with one-half of the franchise taxes applied to State use.

1942—Amendments to the 1941 Law were passed (Chapters 3, 115, 169 and 246, Laws of 1942). The statutory basis of "franchise base" was revised to provide for deduction of \$200,000 from net railway operating income before allocation to the State. It established a minimum franchise tax of the greater of either \$4,000 or

## NEW JERSEY RAILROAD TAXATION

## SELECTED YEARS—1884 TO DATE

(Calendar Years)

Year	Taxes as Levied			No. of Railroads or Systems Taxed	Total No. of Railroads	Line Miles Length in N. J.	
	Taxes for State Uses	Taxes for Local Uses	Total Taxes			Railroads Miles	Canals Miles
1884.....	\$952,188.99	\$321,481.99	\$1,273,670.98	32	90	1,871.237	176.417
1888.....	981,818.47	334,464.46	1,316,282.93	34	92	1,977.491	173.005
1890.....	1,010,530.13	338,552.45	1,349,082.58	38	98	2,056.298	173.340
1897.....	1,101,100.14	398,018.37	1,499,118.51	38	114	2,293.611	173.340
1900.....	1,107,052.30	413,773.77	1,520,826.07	36	117	2,300.541	173.340
1905.....	950,991.21	1,136,261.29	2,087,252.50	38	114	2,330.124	173.340
1906.....	3,503,529.70	.....	.....	37	114	2,330.236	173.340
1907.....	3,254,734.96	.....	.....	38	114	2,347.803	173.340
1910.....	3,952,574.60	1,394,949.77	5,347,524.37	44	124	2,396.593	173.340
1915.....	5,011,899.81	2,206,321.51	7,218,221.32	47	125	2,443.729	174.944
1920.....	7,155,495.88	3,615,868.68	10,771,364.56	48	106	2,460.885	174.944
1925.....	9,773,730.39	6,871,781.53	16,645,511.92	45	102	2,456.631	66.184
1930.....	11,800,783.81	8,244,212.01	20,044,995.82	42	97	2,424.028	66.184
1935.....	10,257,310.45	8,995,281.34	19,252,591.79	34	91	2,225.680	66.184
1940.....	9,230,222.17	9,066,467.22	18,296,689.39	32	89	2,184.051	.....
1941.....	7,758,564.13	7,284,366.94	15,042,931.07	26	86	2,223.057	.....
1945.....	11,194,540.62	9,323,434.76	20,517,975.38	24	84	2,098.397	.....
1947.....	8,441,483.02	6,439,056.61	14,880,539.63	23	83	2,073.881	.....
1948.....	3,974,113.91	12,037,115.97	16,011,229.88	22	82	2,074.484	.....
1950.....	4,002,014.04	12,333,854.67	16,335,868.71	22	82	2,073.309	.....
1955.....	4,152,467.64	14,181,850.27	18,334,317.91	21	49*	2,033.958	.....
1960.....	2,845,568.75	15,567,034.96	18,412,603.71	20	40	2,011.288	.....
1962.....	2,530,968.34	14,909,027.30	17,439,995.64	19	39	1,973.170	.....
1963.....	2,524,563.32	14,675,534.95	17,200,098.27	17	37	1,941.481	.....
1964.....	2,562,112.62	14,244,411.54	16,806,524.16	17	37	1,904.476	.....

\* Note: Decrease in number of branches within systems.



30% of the net railway operating income allocated to New Jersey and also established a maximum franchise tax of 120% of total property tax (i.e., the combined property and franchise taxes were limited to 6.6% of the total assessed valuations).

1943—The year of the greatest total revenues (\$23,989,356.57).

1948—Amendments to the 1941 Tax Law were passed (Chapters 40 and 41, Laws of 1948). Provision was made for the taxation of Class II property for local uses at local tax rates; Classes I and III property were taxed at the rate of 1.2%; classification IV was dropped (value of the remaining property); a franchise tax was enacted at the rate of 10% of the net railway operating income allocated to the State on the basis of track miles; and certain minimum and maximum tax provisions were established.

1948-1964—The average annual revenue was \$17,613,660; the highest was \$19,076,025 in 1954; and the lowest was \$16,011,230 in 1948.

### **History of Railroad and Public Utility Tax Administration and Tax Maps**

1884—The State Board of Assessors administered both Railroad and Utility taxes.

1913—The initial act providing for the preparation of tax maps for taxing districts was passed (Chapter 175, Laws of 1913).

1915—The State Board of Assessors merged with the State Board of Equalization of Taxes to create the State Board of Taxes and Assessments. This board administered both Railroad and Public Utility taxes.

1931—A Utility Tax Division and a Railroad Tax Division were created in the new State Tax Department.

1939—An act setting forth procedures for townships to prepare tax maps was passed (Chapter 167, Laws of 1939).

1944—The Railroad Tax Division and the Utility Tax Division were reclassified as Bureaus in the new Division of Taxation.

1945—The Public Utility Tax Bureau was reclassified as the Public Utility and Local Property Tax Bureau and was given the responsibility of seeking greater uniformity in local property tax administration.

1948—The Railroad Tax Bureau was reclassified as the Engineering and Railroad Tax Bureau.

1953—The Public Utility and Local Property Tax Bureaus were separated.

1956—Taxing districts were authorized to issue special emergency notes for a five-year period to finance the cost of preparing tax maps.

1963—The Engineering and Railroad Tax Bureau merged with the Public Utility Tax Bureau under the title of Public Utility Tax Bureau.

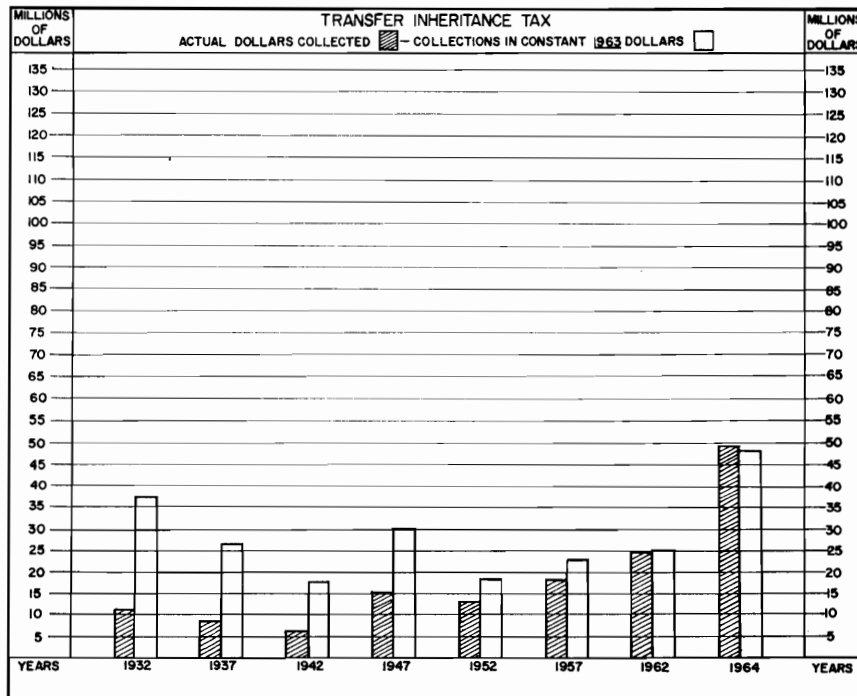


## The Transfer Inheritance Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



### 1964 Bureau Collections by Source

Inheritance Tax	
Resident decedents .....	\$48,271,663.45
Foreign decedents .....	216,910.19
Estate Tax .....	921,551.60
<b>Total .....</b>	<b>\$49,410,125.24</b>
Refunds to Estates .....	1,954,023.88
Net Collections .....	47,456,101.36
Distributed to Counties ..	1,902,659.30
Net Collections for State	
Use .....	\$45,553,442.06

### Bureau Net Collections for the Last Three Years

1962 .....	\$23,314,002.13
1963 .....	40,262,811.89
1964 .....	47,456,101.36

1964 Net Collections Increased 17.9% Over 1963

1964 Costs were 2.1% of Bureau Collections.

1964 Bureau Personnel: 144

1964 Administrative Costs: ....\$1,019,610

### **Scope of Bureau Activities**

The Transfer Inheritance Tax Bureau administers and collects the New Jersey transfer inheritance tax and estate tax.

The Transfer Inheritance Tax Law (R. S. 54:33-1 to 54:37-8, as amended and supplemented) imposes a tax on the transfer of real or personal property of a value of \$500 or more to persons or corporation as detailed in R. S. 54:34-1a to 1f, inclusive. The transfer inheritance tax is collected in the estates of both resident and non-resident decedents. However, only real property and tangible personal property located in New Jersey is subject to tax in a non-resident decedent's estate.

The New Jersey Estate Tax Law (R. S. 54:31-1 to 54:38-16 as amended and supplemented) provides for an estate tax in addition to the transfer inheritance tax on the estate of a resident decedent where the inheritance taxes paid New Jersey and other states, territories or the District of Columbia are not sufficient to fully absorb the credit allowed for payment thereof against any federal estate tax payable to the United States. This credit is provided under Section 2011 (b) of the Internal Revenue Code of 1954.

### **Description of Taxes**

The principal tax imposed is the transfer inheritance tax. The tax rate ranges up to 16 per cent, depending on the value of the transfer and the relationship of the beneficiary to the decedent.

The Tables of Rates and Exemptions below, which include definitions of the beneficiary classes, are applicable to the estates of decedents dying on or after July 1, 1963. Prior tables varied slightly with the major difference being the inclusion of Beneficiary Class B under the tax.

## Tables of Rates and Exemptions

### Rates of tax :

Applicable to estates of  
Decedents Dying on or After  
July 1, 1963

Block	Class A	Class B	Class C	Class D
Over amount of exemption to				
Next 15,000.00	1%	ELIMINATED	11%	15%
" 35,000.00	2%		11%	15%
" 50,000.00	3%		11%	15%
" 50,000.00	4%		11%	15%
" 50,000.00	5%		11%	15%
" 100,000.00	6%		11%	15%
" 200,000.00	7%		11%	15%
" 200,000.00	8%		11%	15%
" 200,000.00	9%		11%	16%
" 200,000.00	10%		11%	16%
" 300,000.00	11%		13%	16%
" 300,000.00	12%		14%	16%
" 500,000.00	13%		16%	16%
" 500,000.00	14%		16%	16%
" 500,000.00	15%		16%	16%
" 500,000.00	16%		16%	16%
Over 3,700,000.00	16%		16%	16%

### Amount of Exemptions :

CLASS A—\$5,000.00 to each in the class.

CLASS C—If less than \$500.00, no tax ; if \$500.00 or more, no exemption.

CLASS D—Same as Class C.

CLASS E—Entirely exempt.

CLASS B—Which was eliminated in 1963, consisted of churches, hospitals, etc., and had an exemption of \$5,000.00 to each in the class. Beneficiaries of decedents dying prior to July 1, 1963 continue to be categorized in Class B.

### Definitions of 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 This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963. Formerly composed of 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.

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.

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

The inheritance tax is collected in the estates of all taxable resident and foreign decedents from the beneficiary or the transferee. In the case of an estate of a resident decedent, the tax is applied to the value of all real and tangible personal property located in New Jersey and to the value of intangible property wherever located at the time of death. In the case of the estate of a foreign (non-resident) decedent, the tax is applied only to the value of real and tangible personal property located in New Jersey.

In addition to the inheritance tax, New Jersey also collects a "pickup tax." Although entitled an "estate tax" it applies only to the excess of Federal estate tax credit remaining after death taxes have been paid to New Jersey and, in certain cases, other states. The tax is, therefore, computed by subtracting the New Jersey inheritance tax and the death taxes paid to other states from the amount of Federal estate tax credit.

Inheritance and estate tax collections for the past three years were as follows:

	1962	1963	1964
Inheritance Taxes			
Resident decedents .....	\$23,962,604.30	\$40,757,182.14	\$48,271,663.45
Foreign decedents .....	151,630.59	174,672.77	216,910.19
Subtotal .....	\$24,114,234.89	\$40,931,854.91	\$48,488,573.64
Estate Tax			
Resident decedents .....	445,366.98	895,948.03	921,551.60
Gross total .....	\$24,559,601.87	\$41,827,802.94	\$49,410,125.24
Refunds to estates .....	1,245,599.74	1,564,991.05	1,954,023.88
Net total .....	\$23,314,002.13	\$40,262,811.89	\$47,456,101.36

Tax refunds in cases of taxes erroneously paid are made if representatives of an estate file a proper application within three years of the date of payment. Since many estates pay taxes in advance of the final determination of total taxes due, overpayment is common and numerous refunds are made in these cases as a matter of course.

### Tax Sharing

The law provides (R. S. 54:33-10) that 5% of the amount of inheritance taxes collected on the property of resident decedents in a county shall be paid to the county. The Bureau maintains the necessary records and completes audits to determine the amount of refunds and, after the close of each fiscal year, payment is made to each county treasurer. Payments to counties for the last three fiscal years were as follows:

1962—\$1,165,542.83	1963—\$1,323,407.79	1964—\$1,902,659.30
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### District Supervisors

District Supervisors are located in each county for the purpose of providing convenient inheritance tax services to resident representatives of estates. Each District Supervisor also has the duty of making appraisals, collecting and distributing tax returns, and inspecting, taking inventories of, resealing or releasing safety deposit boxes. District Supervisors appraise only real estate and tangible personal property situated within the counties of their jurisdiction. Examiners in the central office of the Bureau (Trenton) complete the appraisals of the intangible personal property. The District Supervisors, as of July 1, 1964, were as follows:

Atlantic	Patrick T. McGahn, Jr.	Real Estate Law Bldg., 1421 Atlantic Ave., Atlantic City, N. J.
Bergen	Samuel M. Lyon, Jr.	Administrative Bldg., Hackensack, N. J.
Burlington	James C. Ayer	7 East Union St., Burlington, N. J.
Camden	Albert G. Driver	201 White Horse Pike, Haddon Heights, N. J.
Cape May	Joseph Tenenbaum	3403 New Jersey Ave., Wildwood, N. J.
Cumberland	Harold A. Horwitz	123 W. Broad St., Bridgeton, N. J.
Essex	William Abruzzese	605 Broad St., Newark 2, N. J.
Gloucester	J. Sennett Holston	19 Cooper St., Woodbury, N. J.
Hudson	Henry Ewald, Jr.	591 Summit Ave., Jersey City 6, N. J.
Hunterdon	Sanford N. Groendyke	38 Main St., High Bridge, N. J.
Mercer	Donald R. Bryant, Jr.	518 Trenton Trust Bldg., Trenton 8, N. J.
Middlesex	Ernest Gross	5 Elm Row, New Brunswick, N. J.
Monmouth	Norman Dorfman	715 Mattison Ave., Asbury Park, N. J.
Morris	R. Wayne Stickel	229 Main St., Chatham, N. J.
Ocean	Henry L. Gertner	256 Second St., Lakewood, N. J.
Passaic	Harry C. Peterson	1137 Main Ave., Clifton, N. J.



Salem ..... Charles H. Smith ..... 49 S. Main St., Woodstown, N. J.  
 Somerset ..... A. Dix Skillman ..... 26 N. Bridge St., Somerville, N. J.  
 Sussex ..... Edward F. Smith, Jr. .... Box 172, Hopatcong, N. J.  
 Union ..... Harold Simon ..... Room 3, 272 N. Broad St., Elizabeth, N. J.  
 Warren ..... Harold A. Searles ..... 301 Mill St., Belvidere, N. J.

### Inheritance Tax Reports

A Transfer Inheritance Tax Report must be filed as promptly as possible after the death of a decedent who dies seized or possessed of any property or any interest therein.

After a resident decedent's report has been forwarded by the District Supervisor to the Trenton office all inquiries with respect thereto should be directed to the Transfer Inheritance Tax Bureau, 169 W. Hanover Street, Trenton, New Jersey. All non-resident tax or New Jersey Estate Tax returns should be filed with the Trenton office and all inquiries pertaining to these returns should also be directed to the Trenton office.

During the last three years, the Bureau processed the following numbers of proceedings:

	1962	1963	1964
Taxable Proceedings .....	14,687	16,220	20,407
Exempt Proceedings .....	16,719	17,428	14,886
Total Proceedings .....	31,406	33,648	35,293

In completing the inheritance tax proceedings, the District Supervisors inventoried the following number of safety deposit boxes of decedents during each of the last three years:

1962	1963	1964
8,370	9,613	9,501

In addition, the main office of the Bureau inventoried approximately 500 safety deposit boxes each year.

### Safeguards

The fact that taxpayers must pay interest on outstanding taxes at the rate of 10% per annum, beginning eight months after the death of the decedent, prevents, in most instances, delinquency in the payment of inheritance taxes.

The principal check against inheritance tax evasion is the statutory requirement (R. S. 54:35-19) that New Jersey banks, corporations and individuals having control over or having in their possession assets



belonging to a decedent must, in most cases, obtain a waiver before transferring assets to a beneficiary. The Inheritance Tax Bureau issues waivers free of charge. The same requirement pertains to the real property of a decedent. Fines up to \$1,000 plus outstanding tax liabilities (taxes and interest) may be levied for certain violations.

Tax avoidance is also prevented in many cases by the statutory requirement (R. S. 54:35-13) that the clerk of the Superior Court or the Surrogate of a County must, within ten days after the probate of a foreign or domestic will, the filing of a copy of a foreign will, or the taking out of letters of administration for an estate, notify the Director of the Division of Taxation in writing.

An agreement between the Bureau and all insurance companies organized or operating in the State provides a third check against tax avoidance. These companies notify the Bureau regarding payment upon the death of a decedent insured under contracts that are taxable under the provisions of the law.

A final check against avoidance or evasion is the provision (R. S. 54:35-17 and 18) for a reward to informants where the decedent has been dead four years and notice of his death or information regarding the transfer of his property has not been received by the Bureau.

In the case of the estate tax or "pickup" tax, tax evasion is avoided by the requirement that the tax, as computed by the Bureau, must be paid before a certificate is issued for purposes of credit against the Federal estate tax.

### **Organization**

The Transfer Inheritance Tax Bureau is organized into the following sections: Bookkeeping, Examining, Administrative, Legal, File, Waiver, Foreign Estates and Securities. The sections vary greatly in size and are each responsible for a particular aspect of the Bureau's operations. A stenographic pool is maintained for the use of all sections.

Following is the Bureau's personnel for the last fiscal year (includes only those who worked for more than one-half of the year) :

## Main Office :

State Supervisor .....	1
Chief Examiners .....	2
Assistant Chief Examiners .....	15
Examiner, Grade One .....	15
Examiner, Grade Two .....	13
Examiner, Grade Three .....	14
Examiner, Grade Four .....	14
Head Clerk .....	1
Secretarial Assistant .....	1
Principal Clerk Bookkeeper .....	1
Principal Clerk .....	1
Senior Bookkeeping Machine Operator .....	1
Stenographers .....	15
Clerks .....	11
Clerk Typists .....	5
Clerk Transcriber .....	1
Subtotal .....	112

## Field Personnel

District Supervisors (Part-time) .....	21
Investigators (Part-time) .....	3
Principal Clerk Stenographers .....	3
Stenographers .....	5
Subtotal .....	32
Total .....	144

During the 1964 fiscal year the Bureau's Administrative Costs were as follows :

Salaries .....	\$950,739.67
Services .....	54,276.02
Others .....	14,593.88
	<hr/>
	\$1,019,609.57

## Historical Development

## Total Revenue

1892—First inheritance tax legislation passed (Chapter 122, Laws of 1892). It imposed a 5% tax on property transferred from a decedent to a beneficiary.	
1893—Property, or the income therefrom, given to churches, hospitals and orphan asylums was exempted from the Inheritance Tax (Chapter 210, Laws of 1893).	
1902—The Comptroller received authorization to retain counsel to represent him in court proceedings for the collection of unpaid taxes (Chapter 217, Laws of 1902).	
1906—Gifts made in contemplation of death became taxable and the New Jersey property of nonresident decedents was also subjected to the Inheritance Tax (Chapter 228, Laws of 1906).	
1909—Inheritance tax legislation was enacted which formed the basis of the present act (Chapter 228, Laws of 1909). The Inheritance Tax Bureau was created .....	\$569,449.67
1910—Transfers of property to be used for the erection of a public monument or public memorial, in this State were granted exemption (Chapter 28, Laws of 1910) .....	658,641.68

	<i>Total Revenue</i>
1912—Transfers of property made to legally adopted children or to mutually acknowledged children of decedents were declared exempt .....	903,190.89
1914—Transfers from a father, mother, brother or sister, wife or widow of a son, or husband of a daughter were subjected to a tax reduced from 5% to 2% on all amounts in excess of \$5,000 but not more than \$50,000. Transfers to other beneficiaries were still subjected to a tax rate of 5% (Chapter 57, Laws of 1914). Exemptions were confined to churches, hospitals and religious institutions organized in, or operating solely within, this State .....	1,090,298.78
1920—Comptroller granted authority to release from lien any real property of a decedent upon payment of the taxes due (Chapter 345, Laws of 1920) .....	5,192,497.75
1922—The taxation of gifts made in contemplation of death was reinforced and the 2% tax on individuals cited above (1914) was increased to 5% (Chapter 174, Laws of 1922) .....	4,425,504.41
1925—Transfers made to educational institutions were granted exemption from the Inheritance Tax (Chapter 102, Laws of 1925) .....	6,519,716.27
1927—Adopted children were reclassified in a category with husbands, wives and children (Chapter 228, Laws of 1927) .....	11,407,663.37
1929—The proceeds of life insurance policies, payable in trust for the benefit of a named beneficiary, were declared nontaxable ...	7,617,868.15
1931—A State Tax Commissioner was appointed and given full power and authority in all transfer inheritance tax duties formerly performed by the Comptroller .....	10,561,112.98
1932—Legislation was enacted to improve interstate co-operation in the collection of death taxes (Chapter 49, Laws of 1932) ...	10,679,873.77
1934—The Estate Tax Act was enacted to absorb the maximum credit allowed for estate death taxes under the Federal Estate Tax Law (Chapter 243, Laws of 1934). This act applied only to resident decedents and was made retroactive. The State Tax Commissioner was authorized to compromise inheritance taxes due where the matter was under litigation (Chapter 244, Laws of 1934) .....	6,396,404.99
1935—The Board of Tax Appeals was denied jurisdiction in transfer inheritance tax matters .....	5,170,736.01
1936—The State Tax Commissioner was given authority to buy properties offered for sale in lieu of the payment of taxes to the State of New Jersey (Chapter 66, Laws of 1936). Approximately, \$15,000,000.00 was collected from one large estate .....	21,748,557.44
1938—The issuance of a waiver describing real property released from a tax lien was initiated .....	9,246,313.72
1940—A requirement that District Supervisors must be residents of the county of their jurisdiction at least one year prior to their appointment was adopted. Estate taxes comprised \$507,625.00 of the total revenue .....	5,620,997.01
1944—The powers and duties of the State Tax Commissioner were transferred to the Director of the Division of Taxation .....	12,069,796.66
1945—The Director of the Division of Taxation was authorized to revise, alter or compromise inheritance taxes, estate taxes, and interest penalties due in cases where the collection of the	

	<i>Total Revenue</i>
full tax appeared doubtful (Chapter 220, Laws of 1944). Estate taxes comprised \$711,169.00 of the total revenue .....	9,113,773.36
1948—Transfers of property to nonprofit educational institutions, including those of other states where reciprocal exemptions are provided for, were granted complete exemption from the inheritance tax .....	9,590,173.69
1950—Estate taxes comprised \$1,325,404.00 of the total revenue ....	9,600,165.09
1951—The transfer of funds of a resident decedent, where the gross estate does not exceed \$200.00 was made possible without a waiver (Chapter 177, Laws of 1951). The taxation of a gift made in contemplation of death by a decedent more than three years prior to the death was eliminated (Chapter 250, Laws of 1951) .....	9,553,290.66
1955—Estate taxes comprised \$932,234.00 of the total revenue .....	13,828,164.75
1960—Estate taxes comprised \$897,817.00 of the total revenue .....	21,558,966.60
1962—Tax rates were increased, effective in estates of persons dying at or after 3:40 P. M., March 29, 1962 (Chapter 15 and 61, Laws of 1962). The maximum rate was set at 16%. Estate taxes comprised \$425,367.00 of the total revenue.	
1963—Transfers to, or for the use of, charitable or educational institutions were granted complete exemption in the case of persons dying after June 30, 1963, provided they qualify under the provisions of the statutes as amended by Chapter 61, Laws of 1962. Estate taxes comprised \$895,948.00 of total revenue	41,827,802.94

### Analysis and Conclusions

The fluctuating nature of inheritance tax collections results from a number of factors. Some of the major factors are as follows: (a) tax rate increases; (b) changes in the amounts of exemptions; (c) changes in beneficiary classifications; (d) economic conditions in New Jersey; (e) population growth in New Jersey; (f) the effect of abnormally large estates (e.g. \$15 million was collected from one estate in 1936).

Because of the factors contributing to the fluctuating nature of inheritance taxes, revenues increased by only 100% between the late 1920's and early 1960's; whereas the increase between 1962 and 1964 was over 100%.

The per taxable proceeding collections of the Transfer Inheritance Tax Bureau have increased almost continuously because of the nature of the inheritance tax. The following are per taxable proceeding figures for selected years:

	<i>Number of Taxable Proceedings</i>	<i>Amount Collected Per Taxable Proceedings</i>
1955 .....	11,588	\$1,193
1960 .....	15,878	1,358
1962 .....	14,687	1,672
1963 .....	16,220	2,579
1964 .....	20,407	2,421

## COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION\*

Year	BEVERAGE TAX <sup>1</sup>			CIGARETTE TAX <sup>1</sup>		
	Gross	Refunds	Net	Stamps and miscellaneous revenues	License <sup>2</sup> 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	258,629.50	59,733,182.14
1963 .....	24,422,927.00	636.08	24,422,290.92	**60,797,812.22	248,193.50	61,046,005.72
1964 .....	27,745,326.01	621.71	27,744,704.30	67,630,621.77	526,911.00	67,887,532.77

<sup>1</sup> Fiscal year ending June 30th.<sup>2</sup> 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; from 6 to 7 cents effective May 23, 1961; and from 7 to 8 cents effective May 31, 1963.



## COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION\*

Year	CORPORATION TAX <sup>1</sup>								
	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	Total
	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
1963 .....	†34,038,967.36	33,561,595.87	228,859.22	13,363,939.98	541,492.96	6,901,274.90	1,059,685.56	36,019.35	89,731,835.20
1964 .....	†35,875,934.40	35,609,032.21	297,167.92	14,637,309.04	473,931.49	7,552,338.71	1,154,810.12	44,771.89	95,645,295.78

<sup>1</sup> 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; \$538,023.07 for 1963; \$556,243.95 for 1964.



## COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION\*

Year	DEATH TAXES <sup>1</sup>						
	INHERITANCE					Estate	Total death taxes <sup>2</sup>
	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
1963	39,433,774.35	1,323,407.79	40,757,182.14	174,672.77	40,931,854.91	895,948.03	41,827,802.94
1964	46,369,004.15	1,902,659.30	48,271,663.45	216,910.19	48,488,573.64	921,551.60	49,410,125.24

<sup>1</sup> Fiscal year ending June 30th.<sup>2</sup> Before refunds to estates.

\* 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 <sup>2</sup>			PUBLIC UTILITY TAX <sup>5</sup>		
	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 <sup>3</sup>	\$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 <sup>3</sup>	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 <sup>3</sup>	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 <sup>3</sup>	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 <sup>4</sup>	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 <sup>1</sup>	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 <sup>1</sup>	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 <sup>1</sup>	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 <sup>1</sup>	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 <sup>1</sup>	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 <sup>1</sup>	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 <sup>1</sup>	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 <sup>1</sup>	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
1963 .....	132,647,134.92	5,666,426.60	126,980,708.32	17,200.00	123,643.25	140,843.25	39,555,982.63	51,668,304.07	91,224,286.70
1964 .....	138,611,735.93	6,397,025.93	132,214,710.00	17,000.00	113,745.00	130,745.00	41,117,659.53	53,936,962.37	95,054,621.90

<sup>1</sup> Fiscal year ending June 30th.<sup>2</sup> 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.<sup>3</sup> Calendar year.<sup>4</sup> Change from calendar to fiscal year basis. This figure is for an 18 months period, viz. January 1, 1944, to June 30, 1945.<sup>5</sup> Does not include the new public utility surtax which netted \$12,769,534.76 for state use during its first year. Other Public Utility taxes are assessed by the State, but payable to local taxing districts except for a small percent which goes to the State to cover costs of administration.

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

## ASSESSMENTS OF TAXES BY THE DIVISION OF TAXATION \*

Year	RAILROAD TAX <sup>1</sup>						
	PROPERTY TAX			FRANCHISE TAX			Total railroad 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** .....	2,708,479.51	13,836,248.30	16,544,727.81	107,445.19	.....	107,445.19	16,652,173.00
1962 .....	2,401,111.80	14,909,027.30	17,210,139.10	129,856.54	.....	129,856.54	17,439,995.64
1963 .....	2,358,744.54	14,675,534.95	17,034,279.49	165,818.78	.....	165,818.78	17,200,098.27
1964 .....	2,354,342.08	14,244,412.00	16,598,754.08	207,770.08	.....	207,770.08	16,806,524.16

<sup>1</sup> 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.

\*\* Revised to conform to judgment Division of Tax Appeals February 1, 1963 and after reassessment by the Acting Director, Division of Taxation June 26, 1962.

**Division of Taxation**  
**Department of the Treasury, State of New Jersey**  
**State Equalization Table for the Year 1964**  
(R. S. 54:1-33)

<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 .....	\$23,247,388	\$418,722,550	114.04	\$896,238,335
Bergen .....	443,303,905	5,426,195,112	5.19	5,707,578,744
Burlington .....	37,778,861	375,714,202	167.74	1,005,928,252
Camden .....	75,402,566	837,969,727	95.39	1,637,299,193
Cape May .....	29,962,659	528,222,627	4.57	552,360,794
Cumberland .....	20,079,572	145,268,432	170.56	393,042,294
Essex .....	431,988,690	4,083,716,850	9.71	4,480,215,963
Gloucester .....	14,084,875	182,228,360	272.58	678,943,219
Hudson .....	158,111,780	872,114,058	143.01	2,119,353,725
Hunterdon .....	8,411,290	67,684,513	476.37	390,112,467
Mercer .....	61,784,184	578,125,569	140.56	1,390,727,854
Middlesex .....	87,280,156	732,006,318	282.41	2,799,259,342
Monmouth .....	92,633,374	1,916,557,455	5.67	2,025,316,977
Morris .....	63,567,466	781,062,646	157.93	2,014,605,742
Ocean .....	47,466,446	1,098,163,183	1.50	1,114,660,153
Passaic .....	291,184,776	2,209,468,975	0.54	2,221,464,885
Salem .....	23,254,661	67,189,507	243.64	230,891,777
Somerset .....	18,316,024	180,802,549	478.37	1,045,705,894
Sussex .....	8,198,194	138,756,589	197.97	413,458,251
Union .....	119,909,233	1,051,839,016	232.67	3,499,131,790
Warren .....	20,891,100	194,495,887	57.60	306,534,101
Totals.....	\$2,076,857,200	\$21,886,304,125		\$34,922,829,752

\* Adjustments were made taking into consideration the Revaluation and Reassessment programs in effect in 1964 in the various taxing districts for the first time.

Confirmed and promulgated this 14th day of July, 1964.

WILLIAM KINGSLEY,  
Deputy Director, Division of Taxation.



## LOCAL PROPERTY TAXES

1962, 1963 and 1964

(Amounts in Thousands of Dollars)

<i>Class of Property</i>	<i>1962</i>	<i>1963</i>	<i>1964</i>	<i>Increase 1964 over 1962</i>	<i>% Change 1964 over 1962</i>
RESIDENTIAL					
Real Estate .....	\$544,939	\$582,003	\$635,799	\$90,860	16.67%
Less: Senior Citizen and Veteran Exemptions .....	28,176	25,942	31,924	3,748	13.30%
*Less: Miscellaneous Exemptions .....	14	97	151	151	
Personal Property .....		94**	184	170	1,214.28%
Total .....	\$516,777	\$556,058	\$603,908	\$87,131	16.86%
COMMERCIAL AND INDUSTRIAL					
Real Estate .....	\$299,460	\$318,602	\$345,636	\$46,176	15.42%
Personal Property .....	93,561	99,057**	108,849	15,288	16.34%
Total .....	\$393,021	\$417,659	\$454,485	\$61,464	15.64%
FARM					
Real Estate .....	\$15,231	\$15,450	\$16,255	\$1,024	6.72%
Personal Property .....	1,125	1,074	1,341	216	19.20%
Total .....	\$16,356	\$16,524	\$17,596	\$1,240	7.58%
VACANT LAND .....	\$30,113	\$30,678	\$34,284	\$4,171	13.85%
CLASS II RAILROAD .....	14,907	14,672	14,240	-667	-4.47%
Total (net) Taxes .....	\$971,174	\$1,035,591	\$1,124,513	\$153,339	15.79%

\*\* Manalapan Township and Raritan Township, Monmouth County, reported all personal property in 1963 Abstract of Ratables under tangible personal property not used in business; other than household personal property. The assessed value of this property (\$3,571,359) has been transferred to commercial and industrial personal property and the tax adjustment of \$100,528 is reflected in this Report.

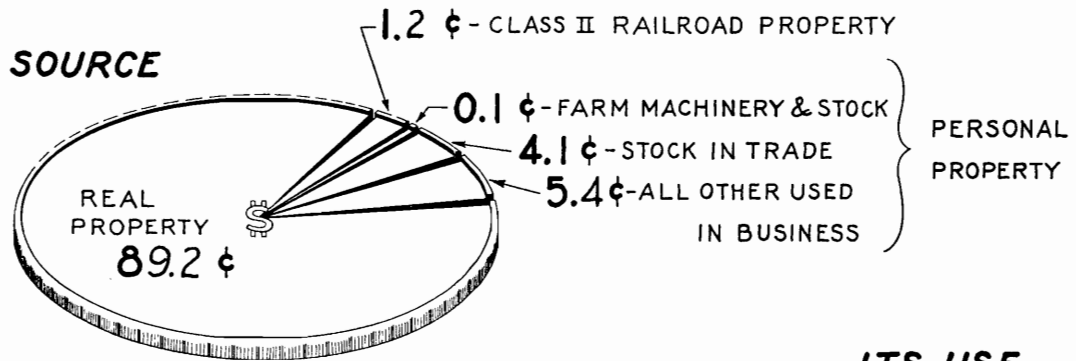
* Miscellaneous Exemptions	1963	1964
Parsonage .....	\$97,000	\$130,000
Fallout Shelter .....	423	3,000
Totally Disabled Veterans ..	....	18,000
Total .....	\$97,423	\$151,000



# THE TAX DOLLAR

ALL MUNICIPALITIES - FISCAL YEAR 1964 1,156.4 MILLIONS

## ITS SOURCE

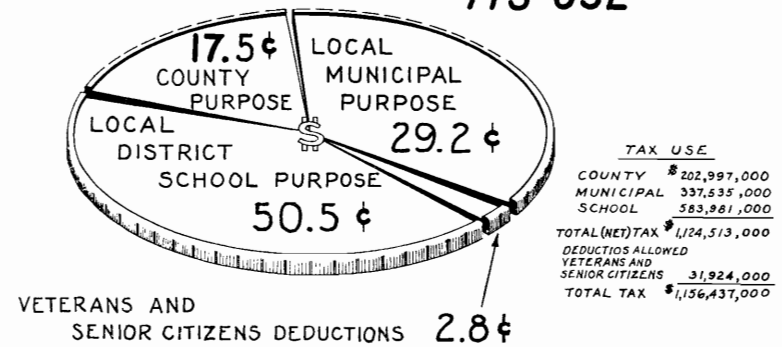


TAX SOURCE	
REAL PROPERTY	\$1,031,823,000
CLASS II RAILROAD PROPERTY	14,240,000
PERSONAL PROPERTY	
* NON-BUSINESS (OTHER THAN HOUSEHOLD)	184,000
FARM MACHINERY & STOCK	1,341,000
STOCK IN TRADE & OTHER BUSINESS	108,849,000
TOTAL TAX	\$1,156,437,000

\* NOT SHOWN IN DIAGRAM - AMOUNTS TO ONLY 0.02 ¢

NEW JERSEY STATE TREASURY DEPARTMENT  
LOCAL PROPERTY TAX BUREAU

## ITS USE



TAX USE	
COUNTY	\$202,997,000
MUNICIPAL	337,535,000
SCHOOL	583,961,000
TOTAL (NET) TAX	\$1,124,513,000
DEDUCTIONS ALLOWED	
VETERANS AND SENIOR CITIZENS	31,924,000
TOTAL TAX	\$1,156,437,000

## SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

## LEVIED BY COUNTY BOARDS OF TAXATION:

	1964	1963	Increases
Bank stock taxes (divided equally between county and municipality)	\$4,560,211.56	\$4,395,530.90	\$164,680.66

## LEVIED BY LOCAL ASSESSORS:

County taxes (exclusive of counties' quota of bank stock taxes) . . . .	\$201,409,523.46	\$184,719,282.22	\$16,690,241.24
County library taxes . . . . .	1,587,046.26	1,392,614.07	194,432.19
Local purposes taxes (exclusive of municipalities' quota of bank stock taxes):			
District school taxes . . . . .	583,980,519.49	532,269,908.59	51,710,610.90
Other local taxes . . . . .	337,535,417.85	*317,213,244.51	20,322,173.34
Total tax levy . . . . .	\$1,124,512,507.06	\$1,035,591,144.06	\$88,921,363.00
Deductions Allowed Veterans and Senior Citizens . . . . .	31,924,041.98		31,924,041.98
		†(25,941,742.00)	†(5,982,299.98)
Total on which tax rate is computed (Second-class Railroad Property taxes included) . . . . .	\$1,156,436,549.04	\$1,035,591,144.06	\$120,845,404.98
		†(1,061,532,886.06)	†(94,903,662.98)
Poll taxes . . . . .	\$299.00	\$1,134.00	‡\$835.00

\* Bank stock tax in amount of \$3,905.33 was not deducted. (See Gloucester County 1963 Abstract of Ratables.)

† Calculated figures inserted for comparative purposes only. Prior to 1964, The Veteran and Senior Citizen Exemptions were deducted as assessed values and not expressed as tax dollar amounts.

‡ Decrease.

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

	1964	1963	Increases
Second-class railroad property taxes	\$14,244,412.00	\$14,675,534.95	‡\$431,122.95
Public utility franchise taxes . . . . .	41,117,659.53	39,555,982.63	1,561,676.90
Public utility gross receipts taxes . . . . .	53,936,962.37	51,668,304.07	2,268,658.30
Financial business taxes . . . . .	1,154,810.12	1,059,685.56	95,124.56
Totals . . . . .	\$110,453,844.02	\$106,959,507.21	\$3,494,336.81

‡ Decrease.

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS  
COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE  
FOR THE CALENDAR YEARS 1964 AND 1963

	1964	1963	Increase
Atlantic .....	\$442,520,407	\$408,405,347	\$34,115,060
Bergen .....	5,872,033,360	1,689,243,569	4,182,789,791
Burlington .....	413,610,622	235,822,489	177,788,133
Camden .....	915,343,867	806,461,676	108,882,191
Cape May .....	558,265,985	538,007,375	20,258,610
Cumberland .....	165,532,040	156,234,031	9,298,009
Essex .....	4,536,861,124	4,423,175,219	113,685,905
Gloucester .....	196,399,923	177,985,767	18,414,156
Hudson .....	1,130,464,272	1,102,846,480	27,617,792
Hunterdon .....	76,216,798	70,193,810	6,022,988
Mercer .....	642,444,099	605,711,490	36,732,609
Middlesex .....	822,793,476	699,602,707	123,190,769
Monmouth .....	2,009,978,004	1,895,341,246	114,636,758
Morris .....	845,354,999	589,589,235	255,765,764
Ocean .....	1,146,178,620	1,069,881,744	76,296,876
Passaic .....	2,502,322,137	749,075,550	1,753,246,587
Salem .....	90,476,531	84,502,770	5,973,761
Somerset .....	199,797,761	183,540,506	16,257,255
Sussex .....	147,012,553	97,628,587	49,383,966
Union .....	1,176,396,132	1,101,146,429	75,249,703
Warren .....	216,300,737	170,966,361	45,334,376
Totals .....	<u>\$24,106,303,447</u>	<u>\$16,855,362,388</u>	<u>\$7,250,941,059</u>

SUMMARY OF EXEMPT PROPERTY

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

	1964	1963	Increase
Public school property .....	\$1,119,585,639	\$816,420,953	\$303,164,686
Other school property .....	297,619,026	231,879,690	65,739,336
Public property .....	1,331,069,342	1,116,376,266	214,693,076
Church and charitable property ..	710,985,656	577,933,763	133,051,893
Cemeteries and graveyards .....	64,519,193	31,338,047	33,181,146
Other Exemptions:			
Real .....	458,834,356	363,681,022	95,153,334
Personal .....	15,945,997	12,625,580	3,320,417
	<u>\$3,998,559,209</u>	<u>\$3,150,255,321</u>	<u>\$848,303,888</u>
Net Increase .....			<u>\$848,303,888</u>

## 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 <sup>3</sup>
1943 .....	4,470,157,738	1,010,265,738	182,093,583	47,523,165	26,804,204	.....	5,405,273,407 <sup>3</sup>
1944 .....	4,434,493,406	1,084,944,392	184,518,034	49,353,430	31,526,702	.....	5,437,493,641 <sup>3</sup>
1945 .....	4,418,744,867	1,106,328,142	185,464,170	50,433,470	34,167,294	.....	5,439,661,845 <sup>3</sup>
1946 .....	4,449,492,541	823,765,598 <sup>1</sup>	187,150,444	59,296,010	37,292,835	.....	5,176,669,294 <sup>3</sup>
1947 .....	4,594,563,450	851,239,609 <sup>1</sup>	188,527,405	61,387,111	49,856,710	.....	5,334,559,238 <sup>3</sup>
1948 .....	4,722,840,968	879,239,638 <sup>1</sup>	188,490,818	62,805,928	64,725,836	.....	5,662,970,325
1949 .....	4,851,125,171	909,689,695 <sup>1</sup>	175,247,624	66,188,410	75,570,934	.....	5,794,303,146
1950 .....	4,995,395,789	931,542,520 <sup>1</sup>	174,512,977	70,603,610	86,438,806	.....	5,944,408,870
1951 .....	5,235,706,846	889,502,607 <sup>2</sup>	174,562,876	74,805,955	99,466,294	.....	6,125,500,080
1952 .....	5,471,651,223	944,175,279 <sup>2</sup>	172,833,654	82,327,805	111,396,739	.....	6,394,935,612
1953 .....	5,654,006,573	978,009,218 <sup>2</sup>	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
1963 .....	†15,558,425,365	1,456,942,155	151,032,789	.....	217,171,919	93,866,002	16,855,362,388
1964 .....	‡21,880,998,625	2,076,857,200	148,447,622	.....	.....	.....	24,106,303,447

<sup>1</sup> All intangibles excluded except intangibles of Insurance Companies (N. J. S. A. 54:4-1, as amended, chapter 163, L. 1945).<sup>2</sup> All intangibles excluded. Intangibles of Insurance Companies excluded by N. J. S. A. 54:4-20, as amended by chapter 101, L. 1950.<sup>3</sup> 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.

† Exclusive of Parsonage Exemptions in amount of \$1,878,200 and Fallout Shelter Exemptions in amount of \$9,450.

‡ Exclusive of Parsonage Exemptions—\$2,552,975; Fallout Shelter Exemptions—\$42,900; Totally Disabled Veteran Exemptions—\$275,425.

## LOCAL TAX STATISTICS \*—(Continued)

Year	Average rate per \$100 of valuation	County taxes	County library taxes	District school taxes	Local municipal purpose taxes	***Deductions Allowed Veterans and Senior Citizens	Total property taxes <sup>4</sup>	Total bank stock taxes
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	2,192,887.36
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	481,065,813.53	316,499,297.49	.....	971,174,356.33	4,080,504.90
1963 .....	**6.144	184,719,282.22	1,392,614.07	532,269,908.59	317,213,244.51	.....	1,035,591,144.06	4,395,530.90
1964 .....	**4.797	201,409,523.46	1,587,046.26	583,980,519.49	337,535,417.85	\$31,924,041.98	1,156,436,549.04	4,560,211.56

<sup>4</sup> Total Property Taxes for the years 1940 through 1946, State School Taxes, Soldiers Bonus Bond Taxes and State Road 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.

\*\*\* Prior to 1964, the Veteran and Senior Citizen Exemptions were deducted as Assessed Values and not expressed as Tax Dollar Amounts.



## CALENDAR OF TAX EVENTS

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### ALCOHOLIC BEVERAGE TAX

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

**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.)

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

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

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

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

### CIGARETTE TAX

20th day of  
each month.  
(On or before.)

**Distributors' reports:** Distributors must file a stock and stamp reconciliation report of the number of cigarettes sold or used during the preceding calendar month. (c. 65, P. L. 1948 as amended.)

First or last day  
of each month.

**Distributors' inventories:** Distributors must take and report a physical inventory of unstamped cigarettes on hand on the first or last days of every calendar month. (c. 65, P. L. 1948 as amended.)

**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.)

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 De-

cember 31 next preceding the privilege year. (N. J. S. A. 54:10A-15.)

**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.)

May 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 whose fiscal year ends during January. (N. J. S. A. 54:10A-15.)

June 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 whose fiscal year ends during February. (N. J. S. A. 54:10A-15.)

July 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 whose fiscal year ends during March. (N. J. S. A. 54:10A-15.)

August 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 whose fiscal year ends during April. (N. J. S. A. 54:10A-15.)

September 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 whose fiscal year ends during May. (N. J. S. A. 54:10A-15.)

October 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 whose fiscal year ends during June. (N. J. S. A. 54:10A-15.)

December 1.  
(On or before.)

**Revocation of certificate of authority of delinquent corporations:** In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N. J. S. A. 54:10A-21.)

Within three months.	<b>Appeal to Division of Tax Appeals:</b> 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).)
After three months' delinquency.	<b>Injunction to restrain exercise of franchise:</b> 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.	<b>Financial business tax lien attaches:</b> 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.)	<b>Due date for return and tax payment:</b> Financial business tax returns and tax payments are due on or before this date. (N. J. S. A. 54:10B-14.)  <b>Extension of time:</b> 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.)	<b>Determination of distribution to counties and municipalities:</b> 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.)	<b>Director to transmit warrant upon State Treasury:</b> 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 incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-1.)

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 quarter.  
(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 158-163.)*

### Year Previous to Tax Year.

- |                                       |   |
|---------------------------------------|---|
| <b>January 1.</b>                     | <b>Listing date for tangible personal property used in business:</b> The taxable value of tangible personal property used in business shall be determined as of January 1, 1965, which shall be the listing date with respect to taxes payable in the year 1966. (P. L. 1960, c. 51, sec. 8; N.J.S.A. 54:4-11.)   |
| <b>April 1.</b><br>(On or before.)    | <b>County Boards of Taxation to establish percentage level:</b> County Boards of Taxation shall, by resolution establish the percentage level of taxable value of real property on or before April 1, 1965. (P. L. 1960, c. 51, sec. 3; N.J.S.A. 54:4-2.27.)  |
| <b>April 10.</b><br>(Not later than.) | <b>Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real estate:</b> 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; N.J.S.A. 54:4-2.27.) |
| <b>May 1.</b><br>(On or before.)      | <b>Owners of tangible personal property used in business to file return:</b> On or before May 1, 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. N.J.S.A. 54:4-12.)   |
| <b>August 1.</b>                      | <b>Final date for taxpayers to request extension of time for filing return of tangible personal property used in business:</b> 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; N.J.S.A. 54:4-13.)

October 1. **Assessments made as of this date:** Assessor shall assess real property as of October 1, 1964 for the tax year 1965. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35.)

October 1. **Valuation date of real property:** Assessors shall determine the fair value of real property as of October 1, 1964 for tax year 1965. (P. L. 1943, c. 120, secs. 3 and 5; N.J.S.A. 54:4-23 and 36; am. by P. L. 1945, c. 163 and c. 260.)

October 1. **Prerequisites for veterans' tax deduction must exist:** Assessor must determine as of this date whether claimant for veterans' tax deduction 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 tax deduction is claimed and was both a United States citizen and legal resident of New Jersey. (P. L. 1963, c. 171; N.J.S.A. 54:4-8.10.)

October 1. Assessor must determine as of this date whether claimant for senior citizens' tax deduction establishes legal residency in New Jersey for a period of 3 years immediately prior to this date, ownership of dwelling house and residence in dwelling house, income not in excess of \$5,000 during the calendar year or fiscal year ending immediately preceding said October 1, and age of 65 years or more on or before December 31. (P. L. 1963, c. 172, sec. 2; N.J.S.A. 54:4-8.41.)

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, N.J.S.A. 54:4-3.50.)

October 1.  
(On or before.) **File application for valuation of land as farmland:** Application for eligibility of land for valuation, assessment and taxation under provisions of the "Farmland Assessment Act of 1964" must be filed with assessor. (P. L. 1964, c. 48, sec. 13, N.J.S.A. 54:4-23.1 et seq.)

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 1965. 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; N.J.S.A. 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.)

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.)

November 1.  
(On or before.)

**File application for senior citizens' tax deduction with assessor:** Application for senior citizens' tax deduction must be filed with assessor. (P. L. 1963, c. 172, sec. 4; N.J.S.A. 54:4-8.43.)

November 1.  
(On or before.)

**File annual statement for continuance of senior citizens' tax deduction 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. 1963, c. 172, sec. 6; N.J.S.A. 54:4-8.45.)

**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.)

**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.)

**December 31.**  
(On or before.) **File application for veterans' tax deduction with Assessor:** Application for veterans' tax deduction must be filed with assessor, thereafter filed with collector. (P. L. 1963, c. 171, sec. 4; N.J.S.A. 54:4-8.13.)

**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.)

**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; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:30A-56.)

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**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.)

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.)

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.)

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.)

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.)

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.)
- 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.)
- 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.)
- 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.)
- 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.)
- February 1.**      **First installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 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.)
- 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; P. L. 1933, c. 401; N.J.S.A. 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.)

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; N.J.S.A. 54:30A-57.)

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.)

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.)

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.)

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.)

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.)

- 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.)
- 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.)
- 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.)
- 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.)
- 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.)
- 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.)
- May 1.**      **Second installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66.)



May 6. (On or before.) (Note 3.)	<b>Director certifies to municipal tax collectors the apportioned utility franchise tax:</b> 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; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
May 11. (On or before.) (Note 3.)	<b>Municipal collectors to bill franchise taxes to utility companies:</b> 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; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
May 15.	<b>Second installment of county tax due county by each municipality:</b> 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.)
June 1. (Before.)	<b>Final tax bills to be mailed to individuals:</b> 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.)
June 1.	<b>One-half of bank stock tax due and payable to county treasurer:</b> (P. L. 1934, c. 2, as am. by P. L. 1946, c. 146; N.J.S.A. 54:9-11.)
June 1. (Not later than.)	<b>Notice of Disallowance forwarded taxpayer:</b> The assessor shall forward Notice of Disallowance Form, SC-65.2, to claimant in each instance where senior citizen's exemption has been disallowed. (Rules and Reg. Chap. 9, L. 1961 as am.)
June 5. (On or before.) (Note 3.)	<b>Utility franchise tax due to municipalities (first payment):</b> 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; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
June 6. (On or before.) (Note 3.)	<b>Utility gross receipts tax certified to municipal collectors:</b> 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. 54:30A-62.)

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Note 3.—This is not a definite date.

June 11. (On or before.) (Note 3.)	<b>Municipal collectors to bill gross receipts taxes to utility companies:</b> 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.)
Second Monday in June. (On or before.)	<b>Reports of local assessors:</b> 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.)
June 30. (After.)	<b>Inheritance taxes refunded to counties:</b> 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.)
July 6. (On or before.) (Note 3.)	<b>Utility gross receipts tax due municipalities (first payment):</b> 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.)
Ten days before second Tuesday in July.	<b>Director shall prepare, mail and post state equalization table:</b> 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.)
Second Tuesday in July.	<b>Hearing before Director on state equalization table:</b> 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.)
After the second Tuesday in July.	<b>State abstract of ratables to be completed and copies transmitted by Director:</b> 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.)
August 1.	<b>Third installment of real and tangible personal property tax due:</b> (P. L. 1933, c. 266; N.J.S.A. 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.)
- 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.)
- 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.)
- 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. 54:30A-62.)
- 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.)
- 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.)
- 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.)

- 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.)
- 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.)
- 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.)
- 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.)
- October 25.  
(On or 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.)
- October 25.  
(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.)

- 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 rates 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.)
- November 1.**      **Fourth installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 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.)
- 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.)
- 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), 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.)
- 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.)



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

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.)

December 31.  
(On or before.)

**Allowance of Veterans' Tax Deduction:** No application for tax deduction in a previous tax year shall be allowed by any assessor, collector or governing body. (P. L. 1963, c. 171, sec. 4; N.J.S.A. 54:4-8.13.)

**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.)

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.)

January 15.  
(On or before.)

**Collector or assessor file with county board of taxation list of veterans' tax deduction:** Collector or assessor of taxes shall submit to the county board of taxation a list of veterans' tax deduction which were granted during the previous year. (P. L. 1963, c. 171, sec. 5; N.J.S.A. 54:4-8.14.)

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.)

February 15.

**State and county taxes on added assessments and omitted property assessments payable by municipality to county:** On this date the municipality shall pay to the county an amount determined by multiplying the total amount of assessments in the added assessment list and omitted property

assessment list for the previous year by the county and state rate for the preceding year, and such amount shall be for the use of the county. (P. L. 1941, c. 397, sec. 10; N.J.S.A. 54:4-63.10; P. L. 1947, c. 413, sec. 11; N.J.S.A. 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.)

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.)

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.)

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.)

## LOCAL PROPERTY TAX CALENDAR

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# MOTOR FUELS TAX

Next to the last business day of each month. (On or before.)	<b>Distributors' reports:</b> Distributors shall file report of number of gallons of fuel sold or used during preceding calendar month. (R. S. 54:39-27.)
First or last day of each month.	<b>Distributors' inventories:</b> 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.)
Next to the last business day of each month. (On or before.)	<b>Tax payable:</b> Motor fuel tax to be paid on fuel sold or used during preceding calendar month. (R. S. 54:39-27.)
No time prescribed.	<b>Distributors' special "A" and Special "B" licenses:</b> Distributors' and special "A" and special "B" licenses, issued without charge, shall remain in force until suspended or revoked for cause or otherwise cancelled. (R. S. 54:39-32.)
March 31.	<b>Retail dealers', wholesale dealers' and transport "B" licenses:</b> 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.)
Within 30 days after close of month of report.	<b>Carriers of fuels:</b> 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.)
Within five days from receipt of fuels.	<b>Special "A" licensees:</b> 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).)
Fifteenth day of each month. (On or before.)	<b>Special "B" licensees:</b> 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).)
Last business day of month following purchase. (On or before.)	<b>Refunds of tax on fuels used for refundable purposes:</b> 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 sixth month following purchase. (R. S. 54:39-67.)
Within one year after payment.	<b>Refunds of erroneous payments:</b> Taxes collected erroneously may be refunded if more than one year has not elapsed since date of payment. (R. S. 54:39-29.)
One year after order or assessment.	<b>Appeals:</b> Orders and assessments may be appealed to the Division of Tax Appeals within one year from the date thereof. (R. S. 54:39-49.)



### OUTDOOR ADVERTISING

March 15.  
(On or before.)

**Licenses:** All 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.)	<b>Apportionment of valuations may be appealed to Division of Tax Appeals:</b> 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.)
April 1. (On or before.)	<b>State excise tax computed:</b> The Director, Division of Taxation, shall compute the excise taxes payable to the State. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)
April 6. (On or before.)	<b>The Director, Division of Taxation, to certify amount of excise taxes due to State:</b> Within five days after computing the excise taxes payable to the State the director shall certify such taxes to the respective taxpayers. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)
May 1. (On or before.)	<b>Excise taxes payable to the State:</b> The excise taxes payable to the State are due on or before this date. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)
May 1. (On or before.)	<b>Franchise tax computed and apportioned:</b> 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.)	<b>Certification of apportioned franchise tax to municipal tax collectors:</b> 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.)	<b>The Director, Division of Taxation, to certify amount of franchise tax due to State:</b> 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.)	<b>Municipal collectors bill franchise taxes to utility companies:</b> 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

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Note 1.—This is not a definite date.

- 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.)
- 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 to 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.)

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Note 1.—This is not a definite date.

- 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.)

## 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.)	<b>Valuations to be fixed:</b> 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.)	<b>Statement of primary valuations to taxpayers:</b> 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.)	<b>Statement of primary valuations to assessors:</b> 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.)
<b>Year in Which Taxes Are Payable</b>	
January 1.	<b>Property tax lien date:</b> 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.	<b>Franchise tax lien date:</b> 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.)	<b>Petition for review of primary valuations:</b> 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.)	<b>Determination on petitions for review:</b> 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.)	<b>Statement of final valuations to county tax boards:</b> 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.)	<b>Request for copy of property tax assessments against railroads within the taxing district:</b> 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.)	<b>County boards of taxation to certify general tax rates:</b> 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.)	<b>Operating income reports to be filed:</b> 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.)	<b>Property tax assessment date:</b> 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.)	<b>Property tax bills to taxpayers:</b> 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 covers 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.)	<b>Property tax certified to the Director, Division of Budget and Accounting:</b> 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.)	<b>Appeal of property tax assessments to Division of Tax Appeals:</b> 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.	<b>Division of tax appeals to fix date for hearing:</b> 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.)	<b>Franchise tax assessment date.</b> 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.)	<b>Franchise tax bills to taxpayers:</b> 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.)	<b>Franchise tax certified to the Director, Division of Budget and Accounting:</b> 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.	<b>Due date franchise tax:</b> 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.)	<b>Appeals of franchise tax to Division of Tax Appeals:</b> 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.	<b>Division of Tax Appeals to fix date for hearing:</b> 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.)	<b>Hearings concluded:</b> 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.	<b>Determination by Division of Tax Appeals certified to the Director, Division of Taxation:</b> 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\*

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Anthony M. Lario, *President*, Camden .....Term Expires June 30, 1964

Paul E. Doherty, *Commissioner*, Jersey City .....Term Expires June 30, 1965

Ellis M. Kopp, *Commissioner*, Bergenfield .....Term Expires June 30, 1966

Charles W. Convery, *Commissioner*, Paterson .....Term Expires June 30, 1967

William C. Gotshalk, *Commissioner*, Camden .....Term Expires June 30, 1968

Harry A. Walsh, *Commissioner*, Trenton .....Term Expires June 30, 1968

(Vacancy)

Thomas F. Carlin, *Secretary*.

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\* 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 receives 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)**

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#### **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 ('66), Benjamin Green ('68), Samuel P. Bartoletta ('69), Frank C. L. Merritt ('66), Werner E. Klemmer ('67).  
*Secretary:* Dante Leodori, Administrative Building, Hackensack, N. J.

#### **BURLINGTON COUNTY BOARD OF TAXATION**

*President:* Edwin L. Davis ('66), J. Roland Rhodes ('67), 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), M. Leroy Cobbin ('67), Harold F. Walters ('66).  
*Secretary:* Edward J. Kelly, Court House, 11th Floor, Camden, N. J.

#### **CAPE MAY COUNTY BOARD OF TAXATION**

*President:* William J. Brown ('67), Henry Silling ('65), Fred C. Barthelmess ('66).  
*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:* Joseph L. Magrino ('61), Maclyn S. Goldman ('66), Maurice Schapira ('69), Francis A. Byrne ('67), Max Drill ('68).  
*Secretary:* Joseph Solimine, Hall of Records, Newark, N. J.

#### **GLOUCESTER COUNTY BOARD OF TAXATION**

*President:* Frank Rizzo ('66), George J. Daminger ('67), Joseph Minotty ('65).  
*Secretary:* Mrs. Vera Lutz, Court House, Woodbury, N. J.

HUDSON COUNTY BOARD OF TAXATION

*President:* David W. Nicoll ('66), John F. Wilkens ('68), John P. Botti ('69), Carl A. Ruhlmann ('65), John J. Barry ('67).

*Secretary:* Michael V. Donovan, Administrative Building, 595 Newark Ave., Jersey City, N. J.

HUNTERDON COUNTY BOARD OF TAXATION

*President:* Mrs. Josephine K. Levergood ('65), Vincent Abraitys ('67), Clarence C. Blazure ('66).

*Secretary:* John J. Matthews, Hall of Records, Flemington, N. J.

MERCER COUNTY BOARD OF TAXATION

*President:* J. Russell Smith ('65), Mrs. Helen M. Stephan ('66), Joseph M. Pierson ('67).

*Secretary:* Anthony J. Panaro, Court House Annex, Trenton, N. J.

MIDDLESEX COUNTY BOARD OF TAXATION

*President:* William J. Harding ('66), John F. Fitzpatrick ('67), A. Clayton Hollender ('65).

*Secretary:* Frank M. Deiner, County Record Building, New Brunswick, N. J.

MONMOUTH COUNTY BOARD OF TAXATION

*President:* Paul Kiernan ('66), Frederick Freibott ('67).

*Secretary:* Acting Dorothy H. Reichy, Hall of Records, 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), Mrs. Georgian Kolber ('67), J. Irving Grant ('66).

*Secretary:* J. Chester Holman, Court House, Toms River, N. J.

PASSAIC COUNTY BOARD OF TAXATION

*President:* Harry Kampelman ('67), Joseph Matzner ('65), Mrs. Helen C. Rodgers ('66).

*Secretary:* James J. Murner, Court House Annex, Paterson, N. J.

SALEM COUNTY BOARD OF TAXATION

*President:* Thomas H. Bowen ('65), Henry D. Young ('67), Herbert O. Wegner ('66).

*Secretary:* Leon C. Robbins, Court House, Salem, N. J.

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SOMERSET COUNTY BOARD OF TAXATION

*President:* Angelo R. Soriano ('65), Frank E. MacDonald ('67), H. Edward Gabler ('66).

*Secretary:* Lewis J. Gray, County Administration Bldg., Somerville, N. J.

SUSSEX COUNTY BOARD OF TAXATION

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

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

UNION COUNTY BOARD OF TAXATION

*President:* H. Roy Wheeler ('64), Roger S. Payne ('65), Thomas C. Mahon ('66).

*Secretary:* Maurice A. O'Keefe, 45 Rahway Ave., Elizabeth, N. J.

WARREN COUNTY BOARD OF TAXATION

*President:* Owen R. Lyons ('66), Sewell P. Fox ('67), Lester J. Toth ('65).

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

## ASSESSORS AND COLLECTORS IN NEW JERSEY

1964

## ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City .....	Harry A. Sutton, Jr., Chm., Absecon ... Joseph E. Mulholland, Absecon ..... Harvey T. Staake, Jr., Absecon .....	Mrs. Florence K. Cook, Absecon.
Atlantic City .....	William G. Ferry, Pres., Atlantic City ... William A. Scanlon, Atlantic City .....	John J. Sweeney, Atlantic City.
Brigantine City ....	Chester W. Ambler, Pres., Brigantine ... Frank J. Gans, Brigantine ..... R. Kenneth Gwaltney, Brigantine .....	Mrs. Dorothy O. Barker, Brigantine.
Buena Bor. ....	Francis J. Andrews, Landisville .....	Barth M. Castellari, Vineland.
Buena Vista Twp. ...	Cosmo Leone, Buena .....	Peter Micheletti, Richland.
Corbin City .....	Romuald J. Kulesza, Woodbine ..... Charles A. Demarest, Woodbine .....	Mrs. Lillian G. Gandy, Woodbine.
Egg Harbor City ...	Henry F. Rundio, Pres., Egg Harbor City } August F. Keiser, Egg Harbor City ....	August F. Keiser, Egg Harbor City.
Egg Harbor Twp. ..	William F. Roeske, Chm., Pleasantville . Archie C. Adams, Sec., Bargaintown ... Elbert B. Lee, Mays Landing .....	Mrs. Estella Maxwell, Linwood.
Estell Manor City ...	William Nikitich, Sec., Estell Manor ... John Wagner, Estell Manor ..... Joseph Nicolosi, Estell Manor .....	Fred W. Mitchell, Estell Manor.
Folsom Bor. ....	Joseph D. Ingemi, Hammonton .....	Mrs. Katharine Schmickel, Hammonton.
Galloway Twp. ....	Raymond E. Platig, Absecon .....	John P. Dermanoski, Cologne.
Hamilton Twp. ....	Joseph J. Venuti, Sr., Mays Landing ..	Henry W. Denmead, Mays Landing.
Hammonton Town ..	Samuel J. Cappuccio, Pres., Hammonton } Warren N. Murphy, Hammonton ..... Michael L. Rubertron, Hammonton ....	George Elvins, Hammonton.
Linwood City .....	Stanley Y. Gandy, Pres., Linwood ..... Lewis W. Shaw, Sec., Linwood ..... Claude S. Dilks, Linwood .....	Manville L. Robinson, Linwood.
Longport Bor. ....	Daniel J. McLaughlin, Longport .....	Daniel J. McLaughlin, Longport.
Margate City .....	Herbert M. Gaskill, Sec., Margate ..... Oscar J. Cressman, Margate ..... Jeffry Wolf, Margate .....	Russell H. Denny, Margate.
Mullica Twp. ....	Raymond C. Arnold, Hammonton .....	Martin Decker, Elwood.
Northfield City ....	William J. Nunn, Jr., Sec., Northfield ... Joseph L. Breeden, Northfield ..... Harold E. Williams, Northfield .....	Richard E. Squires, Northfield.
Pleasantville City ...	Ackley O. Elmer, II, Pleasantville ..... Virgil M. Conover, Pleasantville ..... Harvey R. Gale, Pleasantville .....	Raymond J. Beckman, Jr., Pleasantville.
Port Republic City ..	Mrs. Genevieve F. Bennett, Chm., Port Republic ..... Cornelius Garrison, Jr., Port Republic .. George F. Huntley, Port Republic .....	Mrs. Sara E. Garrison, Port Republic.
Somers Point City ..	Charles J. Meskers, Sec., Somers Point ... William M. Godfrey, Somers Point .... William S. Hartley, Somers Point .....	Harry Smith, Somers Point.
Ventnor City .....	Charles W. Brookens, Sec., Ventnor ... Camillo A. De Luca, Ventnor ..... James O. West, Ventnor .....	Owen Kertland, Ventnor.
Weymouth Twp. ...	Bernard Netolicka, Dorothy .....	Mrs. Amelia Messina, Belcoeville.

## ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Bor. ....	Leonard Baum, Sec., Allendale .....	Helmuth C. Falcke, Allendale.
	Mrs. Annette L. Baum, Allendale .....	
	Robert Cross, Allendale .....	
Alpine Bor. ....	Louis R. Cacace, Sec., Alpine .....	Mrs. Dorothy L. Lax, Alpine.
	Edward L. Berry, Alpine .....	
	Lucius W. Metz, Alpine .....	
Bergenfield Bor. ....	Edward C. Meyer, Bergenfield .....	Wesley Campbell, Bergenfield.
Bogota Bor. ....	Harry P. Northrop, Bogota .....	Mrs. Claire B. Ponzio, Bogota.
Carlstadt Bor. ....	Thomas Lawlor, Chm., Carlstadt .....	Fletcher J. McCoy, Carlstadt.
	Francis X. Hickey, Sec., Carlstadt .....	
	William E. Dermody, 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 .....	Caesar P. Secchia, Demarest.
Dumont Bor. ....	Henry A. Giegold, Dumont .....	George Albietz, Dumont.
East Paterson Bor...	Aldino Lorenzi, E. Paterson .....	Salvatore Spinato, E. Paterson.
	William I. Dunkerley, Sec., E. Paterson .....	
	Leroy Toci, E. Paterson .....	
E. Rutherford Bor...	Lester L. Plosia, Jr., Sec., E. Rutherford .....	Mrs. Nellie A. Carty, E. Rutherford.
	Charles W. Snyder, East Rutherford ..	
	William J. Jones, East Rutherford ....	
Edgewater Bor. ....	Owen J. Sheehan, Edgewater .....	William C. Murphy, Edgewater.
Emerson Bor. ....	William J. Sheehan, Emerson .....	William F. McVey, Emerson.
Englewood City ...	Norman Harvey, Englewood .....	Norman C. Loder, Englewood.
Englewood Cliffs Bor.	Robert V. LaRaia, Sec., Englewood Cliffs.	Mrs. Marjorie E. Roskamp, Englewood Cliffs.
	Francis A. Deshusses, Englewood Cliffs.	
	Albert H. Wunsch, Jr., Englewood Cliffs.	
Fair Lawn Bor. ....	Edward A. McKenna, Fair Lawn .....	Donald De Bruin, Fair Lawn.
Fairview Bor. ....	Frank Mandrake, Sec., Fairview .....	Anthony M. Orecchio, Fairview.
	Angelo M. Maffetone, Fairview .....	
	John La Marca, Fairview .....	
Fort Lee Bor. ....	Philip G. Mahler, Fort Lee .....	Edward A. McDermott, Fort Lee.
Franklin Lakes Bor...	J. Louis Stires, Jr., Franklin Lakes ....	Peter Piekema, Franklin Lakes.
Garfield City ....	Felix Podolak, Garfield .....	Louis S. Mallia, Garfield.
	William Patlosky, Garfield .....	
	Albert Kratina, Garfield .....	
	Rocco Molinari, Garfield .....	
Glen Rock Bor. ....	Harley W. Hesson, Glen Rock .....	Miss Ella E. Ferguson, Glen Rock.
Hackensack City ....	Stanley Haladyna, Hackensack .....	Emil J. Meyerer, Hackensack.
Harrington Park Bor..	Robert J. Campbell, Sec., Harrington Park .....	Herbert O. Franke, Harrington Park.
	Kenneth E. Snyder, Harrington Park...	
	Joseph D. Fagan, Sr., Harrington Park..	
Hasbrouck Hts. Bor..	Kenneth V. Cantoli, Sec., Hasbrouck Hts.	Miss Ada K. Stephens, Hasbrouck Hts.
	Joseph A. Cordo, Clk., Hasbrouck Hts. .	
	William F. Mentis, Hasbrouck Hts. ....	
Haworth Bor. ....	Clinton C. Simmons, Haworth .....	Mrs. Alma L. Shinn, Haworth.
Hillsdale Bor. ....	Edward A. Reis, Hillsdale .....	Edna S. Halloran, Hillsdale.
Hohokus Bor. ....	Arthur R. Conaty, Hohokus .....	Leon P. Kleist, Hohokus.
Leonia Boro ....	Frank W. Bogert, Sec., Leonia .....	Mrs. Dorothy C. Slater, Leonia.
	Joseph E. Corker, Leonia .....	
	Alfred O. Jaeckel, Clk., Leonia .....	
Little Ferry Bor. ...	Charles A. Ramsey, Sec., Little Ferry ..	Mrs. Mary N. Fairchild, Little Ferry.
	Steve Kuss, Little Ferry .....	
	Frank Kurz, Little Ferry .....	



TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Lodi Bor. ....	Felix Sciarra, Sec., Lodi .....	Joseph P. Luna, Lodi.
	Anthony S. DeSomma, Lodi .....	
	Joseph Paci, Lodi .....	
Lyndhurst Twp. ....	Frank V. Carbone, Sec., Lyndhurst .....	Louis L. Crupi, Lyndhurst.
	Edward A. Nowel, Lyndhurst .....	
	James W. Herwig, Lyndhurst .....	
Mahwah Twp. ....	Joseph B. Krupinski, Mahwah .....	Harry S. Ripkey, Mahwah.
Maywood Bor. ....	C. Elmer Wright, Sec., Maywood .....	Harold C. Hotaling, 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 M. Wermer, Montvale.
Moonachie Bor. ....	William Nagel, Sec., Moonachie .....	Kenneth Izzo, Moonachie.
	Frank Miracky, Moonachie .....	
	John J. Baldasti, 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 ...	Adam M. Szura, North Arlington.
Northvale Bor. ....	Anthony J. Ferrara, Sec., Northvale ...	Dominic S. Firenze, Northvale.
	Frederick Albelli, Northvale .....	
	Anthony Magnani, 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 .....	
	Carmen Marino, Oakland .....	
Old Tappan Bor. ....	Clifton Demarest, Jr., Old Tappan .....	Floyd L. Drake, Jr., Old Tappan.
Oradell Bor. ....	Henry L. Fenner, Oradell .....	Mrs. Helen M. Cullen, Oradell.
Palisades Park Bor. ....	Harold F. 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. ....	M. Richard Muti, Ramsey .....	Mrs. Dorothy L. DeBlock, 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 .....	Edwin C. Herrick, River Edge.
River Vale Twp. ....	Harold Archibald, River Vale .....	Edward Salsberg, River Vale.
Rochelle Park Twp. ....	Willibald R. Rebhahn, 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, Northvale.
Rutherford Bor. ....	Seymour E. Consovoy, Rutherford .....	Scott D. Staples, Rutherford.
	Andrew M. Robbins, Rutherford .....	
Saddle Brook Twp. ....	Andrew Muniak, Sec., Saddle Brook ...	Michael Rodak, Jr., Saddle Brook.
	Charles J. Hofsaes, Saddle Brook .....	
	John W. Sweeney, Saddle Brook .....	
Saddle River Bor. ..	Vincent J. Hubin, Saddle River .....	Mrs. Mary S. Curtis, Saddle River.
S. Hackensack Twp. ....	Charles S. Picardi, Sec., S. Hackensack .....	Louis Rossi, South Hackensack.
	John Jannuzzi, South Hackensack .....	
	Leonard Perrelli, Sr., South Hackensack .....	
Teaneck Twp. ....	William J. Senn, Teaneck .....	William F. Hacker, 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.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Wallington Bor. ....	Edward R. Stolarz, Wallington .....	Peter P. Tursick, Wallington.
Washington Twp. ...	Orfeo Cesareo, Westwood .....	John Calamario, Washington.
Westwood Bor. ....	Frank D. Russell, Westwood.....	Eugene F. Young, Westwood.
Woodcliff Lake Bor...	Paul F. Dattoli, Woodcliff Lake .....	Leonard J. Falter, Woodcliff Lake.
Wood-Ridge Bor. ....	Gerald E. Fennell, Wood-Ridge .....	James S. Young, Wood-Ridge.
Wyckoff Twp. ....	Frederick H. Mott, Wyckoff .....	Raymond B. Dorhout, 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 C. Parsons, Beverly.
	John J. Centinaro, Beverly .....	
	William A. Reeves, Beverly .....	
Bordentown City ...	Maurice F. Keen, Sec. Bordentown .....	Mrs. Elizabeth L. Mackinnon, Bordentown.
	Thomas J. Burns, Bordentown .....	
	William R. Ryan, Bordentown.....	
Bordentown Twp. ...	Joseph Lawrence, Sec., Bordentown .....	Mrs. Elizabeth A. Bryan, Bordentown.
	Ronald J. Schwendt, Bordentown .....	
	Donald D. Vuolo, Bordentown .....	
Burlington City ....	Hobart F. Stecher, Sec., Burlington .....	Thomas J. A. Morrissey, Burlington.
	Armando DeFrancesco, Burlington .....	
	M. Baird Applegate, Jr., Burlington .....	
Burlington Twp. ....	Joseph A. Montalto, Burlington .....	Mrs. Mary Denbo, Burlington.
Chesterfield Twp. ..	George W. Lange, Yardville .....	William E. Bozarth, Yardville.
Cinnaminson Twp. ..	A. James Reeves, Palmyra.....	Joseph F. Hirshmillier, 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. ...	Matthew S. Chudoba, Mt. Holly .....	George F. Whitman, Mount Holly.
Edgewater Pk. Twp..	Frederick C. Adams, Beverly .....	John E. Conroy, Edgewater Pk.
Evesham Twp. ....	John R. Traino, Marlton .....	Mrs. Ethel H. Dove, Marlton.
Fieldsboro Bor. ....	William D. Stanton, 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.
Lumberton Twp. ....	Calvin F. Chase, Mt. Holly .....	Mrs. Shirley J. Cornelius, 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.
	Warren E. Rueppel, 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. ...	Walter W. Salmon, Moorestown .....	William W. Wyman, Moorestown.
Mt. Holly Twp. ....	George C. Thomulka, Mt. Holly .....	Mrs. Serena B. Baxter, Mt. Holly.
Mt. Laurel Twp. ...	Arthur H. Jones, Moorestown .....	Mrs. Barbara F. Gnan, 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 .....	Arthur C. Borden, Pemberton.
Pemberton Twp. ....	Earl D. Emmons, Pemberton .....	Ambrose Garber, Jr., Browns Mills.
Riverside Twp. ....	William H. Hutchinson, Sec., Riverside..	Michael F. Chiacchio, Riverside.
	Edward W. Snow, Jr., Riverside .....	
	Chester J. Jankowski, Riverside .....	
Riverton Bor. ....	Russell 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. Marian R. Zelle, Wrightstown.
Tabernacle Twp. ....	Kenneth T. Yates, Vincentown .....	Carmine C. Coppola, Jr., Vincentown.
Washington Twp. ...	James B. Montgomery, Egg Harbor City	William Walters, Egg Harbor.
Westampton Twp. ..	William C. Barnes, Rancocas .....	Walter W. Hancock, Burlington.
Willingboro .....	William G. Skelly, Willingboro .....	William J. Palmer, Willingboro.
Woodland Twp. ....	Alfred F. Schiess, Chatsworth .....	Mrs. 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.
	Elwood L. Bigler, Audubon .....	
	Louis R. Kirby, 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. Houseknecht, Barrington .....	
Bellmawr Bor. ....	Andrew J. Doyle, Sec., Bellmawr .....	Mrs. J. Crouch, Bellmawr.
	Bronislaw Czupkewicz, Bellmawr .....	
	Joseph Piduch, Bellmawr .....	
Berlin Bor. ....	Lewis C. Orchard, Berlin .....	Mrs. Frances T. Cartwright, Berlin.
Berlin Twp. ....	Paul W. Pike, Jr., Berlin .....	Richard F. McCarthy, Berlin.
Brooklawn Bor. ....	William M. Hunt, Sec., Brooklawn ....	Joseph J. Cerrone, Brooklawn.
	Charles A. Eisenlohr, Brooklawn .....	
	Richard S. Sheldon, Brooklawn .....	
Camden, City of ....	Patrick T. Corbett, Camden .....	J. Walter Trappe, Camden.
Cherry Hill Twp. ....	Harry A. Louderback, Cherry Hill ....	Fred E. Bethke, Cherry Hill.
Chesilhurst Bor. ....	Mrs. Elizabeth T. Mossop, Chesilhurst..	William R. Lancaster, Chesilhurst.
Clementon Bor. ....	Roy Pratt, Sec., Clementon .....	Mrs. Phyllis C. Wilezynski, Clementon.
	Alfred J. Zardus, Clementon .....	
	Peter A. Valenti, Clementon .....	
Collingswood Bor. ...	Raymond F. Beck, Sec., Collingswood ..	Mrs. Marion S. Friel, Collingswood.
	Walter Young, Collingswood .....	
Gibbsboro Bor. ....	Willis S. Finney, Jr., Gibbsboro .....	Robert K. Hudson, Gibbsboro.
Gloucester City ....	Luke S. McKenna, Sec., Gloucester City	Francis J. Gorman, Gloucester City.
	Ernest E. Unger, Gloucester City .....	
	John Lincoln, 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 Fox, Westmont.
	Elmer J. Morgan, Collingswood .....	
	Michael R. Scian, Collingswood .....	
Haddonfield Bor. ...	Wallace L. Root, Sec., Haddonfield ....	Raymond Wheeler, Haddonfield.
	Charles H. Fisher, Haddonfield .....	
Haddon Heights Bor..	Carl W. Miller, Haddon Heights .....	Thomas J. Porter, Haddon Heights.
Hi-Nella Bor. ....	Joseph H. Castor, Somerdale.....	Earl W. Schilling, Hi-Nella.
Laurel Springs Bor..	Paul R. Spaeth, Laurel Springs.....	Charles A. Descamps, Laurel Springs.
Lawnside Bor. ....	William A. Green, Jr., Sec., Lawnside ..	Mrs. Mary Nelson, Lawnside.
	Leroy Murphy, Lawnside .....	
Lindenwold Bor. ....	Nelson J. Shaw, Lindenwold .....	Arthur W. Scheid, Lindenwold.
Magnolia Bor. ....	Mrs. Rose S. McAlister, Sec., Magnolia }	Mrs. Margaret Vaughan, Magnolia.
	Louis Gorman, Jr., Magnolia .....	
	James L. Nack, 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. Coglisier, Mt. Ephraim.
	Norman L. Marley, Mt. Ephraim .....	
	John J. Sheahan, Mt. Ephraim .....	
Oaklyn Bor. ....	William E. Lovett, Sec., Oaklyn .....	Mary A. Deering, Oaklyn.
	Howard D. Summerfield, Oaklyn .....	
Pennsauken Twp. ...	Charles B. Crabiel, Pennsauken.....	Mrs. Josie L. Fortiner, Pennsauken.
	Mrs. Margaret J. Potter, Pennsauken...	
Pine Hill Bor. ....	Daniel E. Hughes, Sec., Pine Hill .....	Mrs. Ruth McCullen, 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.
	Calvin M. Botterill, Runnemede .....	
	Joseph L. Infante, Runnemede .....	
Somerdale Bor. ....	Charles W. Cahilly, Somerdale.....	Norman Copsetta, Somerdale.
Stratford Bor. ....	Harvey E. Duus, Stratford .....	Miriam R. Grundlock, Stratford.
Tavistock Bor. ....	Thomas M. Redanauer, Barrington ....	Thomas M. Redanauer, Barrington.
Voorhees Twp. ....	Robert Sapio, Haddonfield .....	Mrs. Florence E. Brady, Haddonfield.
Waterford Twp. ....	Nicholas DePalma, Sec., Atco .....	John Sikora, Atco.
	Charles P. Vadino, Atco .....	
	Lewis H. Grimmie, Atco .....	
Winslow Twp. ....	Robert J. Mauriello, Sec., Waterford ...	Charles A. Mauriello, Waterford.
	Neil Pastore, Elm .....	
	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. ....	Edgar V. H. Bell, Avalon .....	Harry Helms, Avalon.
Cape May City .....	John J. Stubbs, Cape May .....	Mrs. J. Hope Taylor, Cape May.
Cape May Pt. Bor....	Frank S. Rutherford, Jr., Cape May Pt..	Mrs. Louisa W. Trader, Cape May Pt.
Dennis Twp. ....	Raymond H. Dixon, Dennisville .....	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 M. 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. Dorothy Hentges, 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 .....	Howard L. Gandy, Bridgeton .....	Mrs. Ada D. Toner, Bridgeton.
	Elmer E. Briggs, Bridgeton .....	
	John E. Corliss, Bridgeton .....	
Commercial Twp. ....	G. William Horseman, Port Norris ....	Donald M. Taylor, Port Norris.
Deerfield Twp. ....	Thomas Brago, Rosenhayn .....	Joseph N. Bisconte, Rosenhayn.
Downe Twp. ....	Milton W. Miller, Newport .....	Seth D. Henderson, Newport.
Fairfield Twp. ....	Melvin Griner, Jr., Bridgeton .....	Jesse L. Johnson, Fairton.
Greenwich Twp. ....	Joseph L. Cook, Bridgeton .....	Alvin W. Griffith, Bridgeton.
Hopewell Twp. ....	Edward S. Rider, Bridgeton .....	George W. Ottinger, Bridgeton.
Lawrence Twp. ....	Arthur Schafer, Cedarville .....	Allen T. Stevens, Cedarville.
Maurice River Twp. ....	James P. Maybury, 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 .....	Joseph T. Raymond, 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.
Cedar Grove Twp. ....	Robert E. Ebert, Cedar Grove .....	Mrs. Helen T. Walker, Cedar Grove.
East Orange City ...	Russel T. Wilson, East Orange .....	James J. Callahan, East Orange.
Essex Fells Bor. ...	Horace V. Terhune, Essex Fells .....	Edward M. South, Essex Fells.
Fairfield Bor. ....	Warren J. DeMouth, Caldwell .....	John Jorgensen, Fairfield.
Glen Ridge Bor. ....	Joseph O. Price, Glen Ridge .....	James S. Brown, Glen Ridge.
Irvington, Town of..	Emil A. Mueller, Acting Assr., Irvington	Richard Hildebrand, Irvington.
Livingston Twp. ....	Thomas B. Cannon, Jr., Livingston ....	Lawrence R. Traner, Livingston.
Maplewood Twp. ....	Charles J. Klein, Maplewood .....	W. Melbourne Knos, Jr., Maplewood.
Millburn Twp. ....	Robert E. Marshall, Millburn .....	Milan H. Hartz, Millburn.
	Sargent Dumper, Sec., Millburn .....	
	Bayard M. Stevens, Short Hills .....	
Montclair Town ....	Lyman L. Butler, Montclair .....	John C. Pearce, Montclair.
Newark City .....	Joseph A. D'Alessio, Newark .....	Ralph Caprio
N. Caldwell Bor. ....	Harold R. Weber, Sec., North Caldwell.	Charles Rollwagen, North Caldwell.
	Roger Boulogne, North Caldwell .....	
	Kenneth E. Ritscher, North Caldwell ...	
Nutley Town .....	Joseph F. Reilley, Nutley .....	Florence E. Rutan, Nutley.



TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Orange City .....	Sol S. Solky, Orange .....	Nicholas H. Franco, Orange.
Roseland Bor. ....	P. Raymond Miller, Roseland .....	Robert D. Bosworth, Roseland.
S. Orange Village ..	John J. Connolly, South Orange.....	Anne K. Smith, South Orange.
Verona Bor. ....	James J. Donahue, Sec., Verona .....	Miss Claire P. Boyle, Verona.
	Leroy H. Apgar, Verona .....	
	Dr. John O. Tobler, Verona .....	
W. Caldwell Bor. ....	David L. Turbyne, West Caldwell .....	Donald E. West, West Caldwell.
	Joseph Marziale, West Caldwell .....	
	Ralph W. Todd, West Caldwell .....	
West Orange Town ..	Harry A. Johnson, West Orange .....	George W. Kocher, West Orange.
	Louis Lando, West Orange.....	
	John J. McNulty, Jr., 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 .....	Mrs. M. Adele Dennis, Clayton.
	Michael Kuchlak, Clayton.....	
	J. Perry Ferrell, Clayton .....	
Deptford Twp. ....	Norvan G. Vaughn, Sec., Woodbury .....	Mrs. Edna Matlack, Woodbury.
	Edward Snyder, Blackwood .....	
	Joseph Budessa, Woodbury .....	
East Greenwich Twp..	Henry G. Nolte, Clarksboro.....	Mrs. Esther Hammond, Mickleton.
Elk Twp. ....	Warren E. Cassaday, Sec., Mullica Hill.	Mrs. Marie Filippello, Clayton.
	Ellsworth A. Walton, Clayton .....	
	Benjamin Wolfbrandt, Glassboro .....	
Franklin Twp. ....	Daniel Borelli, Malaga .....	Astor Giovannizzi, Franklinville.
Glassboro Bor. ....	Joseph Sivel, Sec., Glassboro .....	Miss Florence E. Kline, Glassboro.
	Francis Flynn, Glassboro .....	
	Warren G. Layton, Glassboro .....	
Greenwich Twp. ....	Frank P. Leone, Gibbstown .....	J. Otto Wallace, Gibbstown.
Harrison Twp. ....	Kenneth T. Stretch, Mullica Hill .....	Franklin G. Atkinson, Sewell.
Logan Twp. ....	Robert A. Glocker, Swedesboro .....	Mrs. Madeline Philipp, Bridgeport.
Mantua Twp. ....	Donald C. Rannels, Barnsboro .....	J. Franklin Freeze, Sewell.
Monroe Twp. ....	Walter B. Trout, Williamstown.....	Mrs. Estella M. Troupe, Williamstown.
National Park Bor. ..	Mrs. Doris Rose, National Park .....	Francis Spellman, National Park.
	John B. Roscoe, National Park .....	
Newfield Bor. ....	George T. De Winne, Jr., Sec., Newfield	Mervin L. Craig, Newfield.
	Milton P. Edwards, Jr., Newfield .....	
	Frank D. Morrell, Newfield .....	
Paulsboro Bor. ....	Franklin T. Price, Sec., Paulsboro .....	Mrs. Myrtle Travaline, Paulsboro.
	Carl F. Thompson, Paulsboro .....	
	Harry J. Whitlam, Paulsboro .....	
Pitman Bor. ....	Earl S. Curry, Sec., Pitman .....	Walter R. Brill, Pitman.
	Clinton M. Kandle, Pitman .....	
	Frank O. Hancock, Pitman.....	
South Harrison Twp..	Harvey Skinner, Mullica Hill .....	Edgar A. Skinner, Mullica Hill.
Swedesboro Bor. ....	Frank A. Willbraham, Swedesboro .....	Harry E. Dupper, Swedesboro.
Washington Twp. ....	T. Russell McClure, Sewell .....	Franklin G. Atkinson, Sewell.
	Walter Washkevich, Blackwood .....	
	Francis B. Sickler, Sewell .....	
Wenonah Bor. ....	Charles A. Holdstein, Wenonah .....	Mrs. Alberta Sargent, Wenonah.
	Joseph M. Cowgill, Wenonah .....	
	Dudley B. Hagerman, Wenonah .....	
West Deptford Twp..	Leo V. Janson, West Deptford.....	Mrs. Margaret D. Finan, Thorofare.
Westville Bor. ....	John A. Barlow, Westville .....	E. Millard Pallante, Westville.
Woodbury City .....	J. Vaughn Risley, Sec., Woodbury .....	H. C. Moffett, Woodbury.
	Wallace H. Geitz, Woodbury.....	
	Harry Riskie, Woodbury.....	
Woodbury Heights Bor. ....	Mrs. Dorothy M. Gerber, Woodbury Heights .....	Francis J. Gaudet, Woodbury Heights.
	Gilbert B. Hillman, 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 .....	Myron H. Solonynka, Bayonne .....	Joseph A. Scarano, Bayonne.
East Newark Bor. ..	Henry Michaleszyn, East Newark .....	Charles C. Wardell, Jr., East Newark.
Guttenberg Town .....	Cyril W. Cade, Guttenberg.....	Frank J. Barre, Guttenberg.
Harrison Town .....	Gregory J. Castano, Harrison .....	Joseph G. Jones, Harrison.
Hoboken City .....	Dominick J. Spinetto, Hoboken .....	Thomas A. Gallo, Hoboken.
	Joseph Cornelli, Sr., Hoboken .....	
	Andrew P. McGuire, Sec., Hoboken .....	
	Woodrow Monte, Hoboken .....	
Jersey City .....	Lawrence J. Camisa, Jersey City .....	Francis X. Beirne, Jersey City.
Kearny Town .....	John J. Bevins, Chm., Kearny .....	Daniel L. Furphy, Kearny.
	George J. McLaughlin, Kearny .....	
	Albert A. Garofalo, Kearney .....	
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 .....	Frederick G. Baum, Secaucus .....	Howard W. Barker, Secaucus.
	Frank C. Huber, Jr., Secaucus .....	
	Anthony E. Just, Secaucus .....	
Union City .....	Bernard Scacchetti, Chm., Union City ..	Robert W. Thorne, Union City.
	E. Philip 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 J. 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. ....	George J. Baker, Asbury R. D. ....	William G. Dervin, Asbury.
Bloomsbury Bor. ....	Henry S. Shipman, Bloomsbury .....	Harry E. Stopp, Sr., Bloomsbury.
Califon Bor. ....	Vincent J. Maguire, Califon .....	Herbert H. Scheffer, Jr., 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 .....	Mrs. 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 .....	Robert C. Smith, Hampton.
High Bridge Bor. ...	Henry F. Weigand, High Bridge .....	James J. Cullen, High Bridge.
Holland Twp. ....	Robert E. Phillips, Milford .....	William F. Case, Milford.
Kingwood Twp. ....	Joseph F. Gessner, Stockton .....	Frank J. Dalrymple, Frenchtown.
Lambertville City ...	Harold M. Dorrell, Lambertville .....	Miss Mary E. Sheridan, Lambertville.
Lebanon Bor. ....	Richard R. Sammis, Lebanon .....	Kenneth H. Sentz, Lebanon.
Lebanon Twp. ....	Lester C. Apgar, Glen Gardner .....	Mrs. Pauline B. Smith, Glen Gardner.
Milford Bor. ....	Eugene L. Althouse, Milford .....	Charles F. Mayes, Milford.
	Elmer C. Sampson, 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 .....	Frank P. Welsh, East Brunswick.
Union Twp. ....	Chester S. Poniatowski, Pattenburg.....	Robert Gyuro, Pittstown.
West Amwell Twp. ...	W. Alfred Wooden, Sr., Lambertville..	Mrs. Mildred E. Lambert, Lambertville.

## ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp.	Raymond Ellis, Hightstown .....	Maurice W. Croshaw, Hightstown.
Ewing Twp.	Thomas S. Sweeney, Chm., Trenton ... H. Edward Kiewk, Trenton ..... Charles Drotar, Jr., Trenton .....	Earl K. Allen, Trenton.
Hamilton Twp.	H. Randolph Brokaw, Trenton .....	Harold A. Sutterley, Trenton.
Hightstown Bor.	William A. Mitchell, Hightstown .....	Miss Edith V. Erving, Hightstown.
Hopewell Bor.	Samuel K. Hunt, Hopewell .....	Mrs. Ruth Carver, 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, Jr., Princeton.
Trenton City	Warren H. Vandegrift, Chief Assr., Trenton .....	John W. Comfort, Trenton.
	Anthony R. Russo, Trenton .....	
	Joseph T. Kucinski, Trenton .....	
	Donald T. Morrissey, Trenton .....	
Washington Twp.	Edward D. Delzell, Windsor .....	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 Robert O. Height, Cranbury ..... Carlton B. Cubberley, Cranbury .....	Mrs. Gertrude H. Danser, Cranbury.
Dunellen Bor.	Daniel M. Tabler, Dunellen .....	Mrs. Agnes M. Schellhorn, Dunellen.
East Brunswick Twp.	James W. Bornheimer, East Brunswick..	Frank P. Welsh, East Brunswick.
Edison Twp.	John W. Mooney, Edison .....	Richard F. Knudson, Edison.
Helmetta Bor.	Walter K. Krenzle, Helmetta .....	Mrs. Margaret J. Wilson, Helmetta.
Highland Park Bor.	John Rizzo, Sec., Highland Park ..... Harold M. Bruskin, Highland Park .... John W. Redmond, Highland Park ....	Bernard Hartz, Highland Park.
Jamesburg Bor.	William M. McCowatt, Jamesburg ....	Chester S. Damecki, Jamesburg.
Madison Twp.	Frank R. Viafora, Old Bridge .....	Thomas English, Old Bridge.
Metuchen Bor.	Thomas J. Patten, Sec., Metuchen ..... Walter C. Letson, Metuchen ..... Joseph P. Marra, Metuchen .....	Harold I. Meyers, Metuchen.
Middlesex Bor.	Louis J. Curcio, Middlesex .....	Justin Shearn, Middlesex.
Milltown Bor.	James C. Wickers, Milltown .....	William E. Duncan, Milltown.
Monroe Twp.	Thomas R. Lawrence, Jamesburg .....	Mrs. Josephine Rosnick, Cranbury.
New Brunswick City	Harry Bolotin, New Brunswick ..... William F. Harkins, New Brunswick .. Thomas G. Radics, New Brunswick ...	James A. McGarry, New Brunswick.
North Brunswick Twp.	Charles A. Kern, North Brunswick ....	Mrs. Caroline Christ, North Brunswick.
Perth Amboy City	John B. Dyke, Perth Amboy ..... James Goumas, Perth Amboy ..... Andrew Dillman, Clerk to the Board, Perth Amboy .....	Francis W. Kenny, Perth Amboy.
Piscataway Twp.	Wayne N. Weaver, Sec., New Market .. William Stender, New Market ..... Edward R. Fitzgerald, New Market ....	Peter Bongiorno, New Market.
Plainsboro Twp.	J. Russell Britton, Plainsboro .....	J. Edwin Wilson, Plainsboro.
Sayreville Bor.	John Howard Kolb, Sayreville .....	Joseph J. Weber, Sayreville.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
South Amboy City	John A. Coan, Sec., South Amboy .....	Mrs. Mary Wenzel, South Amboy.
	John J. Sharo, South Amboy .....	
	Raymond Fleming, South Amboy .....	
South Brunswick Twp.	Edgar V. Renk, Monmouth Junction....	Joseph E. Rauch, Monmouth Junction.
South Plainfield Bor.	George J. Linger, Sec., South Plainfield }	John A. Bori, South Plainfield.
	Joseph J. Puha, South Plainfield .....	
	Warren L. Robst, South Plainfield .....	
South River Bor.	John D. Chmura, Sec., South River .....	Henry O. Schlegel, South River.
	Theodore T. Schultz, South River .....	
	Alexander Pawlowski, South River .....	
Spotswood Bor.	Joseph W. Ertle, Spotswood .....	Claire A. Dower, Spotswood.
Woodbridge Twp.	John J. Samons, Port Reading .....	Michael J. Trainer, Woodbridge.

## ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Bor.	Donald E. Haight, Allenhurst .....	Donald E. Haight, Allenhurst.
Allentown Bor.	John W. Havens, Allentown .....	H. Marie Davison, Allentown.
Asbury Park City	Samuel Befarah, Jr., Asbury Park .....	Harvey P. Herbert, Asbury Park.
Atlantic Highlands Bor.	John S. Flitcroft, Atlantic Highlands ..	Mrs. Jessamine Barker, Atlantic Highlands.
Avon-by-the-Sea Bor.	Garth Shamel, Avon .....	Albert R. Dorn, Avon.
Belmar Bor.	Harry Goldwyn, Belmar .....	Donald F. Matthews, Belmar.
Bradley Beach Bor.	Eugene B. Lowenstein, Bradley Beach .. }	Mrs. Muriel Adams, Bradley Beach.
	Albert H. Kirms, Bradley Beach .....	
	Peter J. Flood, Bradley Beach .....	
Brielle Bor.	Reginald N. Pearce, Brielle .....	John J. Fairbanks, Brielle.
Colts Neck Twp.	Joseph Crine, Colts Neck .....	Mrs. Anne Wylie, Colts Neck.
Deal Bor.	Julius Vinik, Chm., Deal .....	John F. P. Kelly, Deal.
	Benjamin P. Lissner, Jr., Sec., Deal ..	
	Robert M. Drazin, Deal .....	
Eatontown Bor.	Harry S. Rowland, Sr., Clk., Eatontown }	Mrs. Elsie A. Demarest, Eatontown.
	Theodore McGinness, Eatontown .....	
	Edward H. Emmons, Eatontown .....	
Englishtown Bor.	Albert W. Dey, Englishtown .....	R. B. Vanderhoef, Sr., Englishtown.
Fair Haven Bor.	W. Raymond VanHorn, Fair Haven ...	Melvin Stout, Fair Haven.
Farmingdale Bor.	Harry Hulsart, Farmingdale .....	Mrs. Marguerite Connolly, Farmingdale.
Freehold Bor.	Fred Quinn, Freehold .....	Myron M. VanDerveer, Freehold.
Freehold Twp.	Alfred J. Parenteau, Freehold .....	Woodrow W. Burke, Freehold.
Highlands Bor.	William Mercier, Chm., Highlands .....	Richard A. Lucas, Highlands.
	Robert J. Anthony, Sec., 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. Cecelia M. Tompkins, Interlaken.
Keansburg Bor.	Frederick W. Kalkhof, Keansburg .....	Mrs. Mae Strauch, Keansburg.
Keyport Bor.	Leo Brown, Keyport .....	Everett S. Poling, Keyport.
Little Silver Bor.	Charles M. Sullivan, Little Silver .....	Calvin A. Rowe, Little Silver.
Loch Arbour Village	Percy Ketcham, Sec., Allenhurst .....	Mrs. Helen Pines, Allenhurst.
	Harry S. Kirk, Allenhurst .....	
	Henry W. Isenberg, Allenhurst .....	
Long Branch City	Michael J. Heaney, Long Branch .....	Frank J. Quirk, Long Branch.
Manalapan Twp.	Anthony J. Arbach, Englishtown .....	Mrs. Margaret Weber, Tennent.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Manasquan Bor. ....	Theodore C. Miller, Sec., Manasquan .. Abram D. Voorhees, Manasquan .....	J. H. Williams, Manasquan.
	Harvey M. Bush, Manasquan .....	
Marlboro Twp. ....	Mrs. Kate Jackson, Marlboro .....	Mrs. Tillie Hills, Marlboro.
	Irving Primost, Marlboro .....	
Matawan Bor. ....	Henry Ellis, Matawan .....	Thomas S. Francy, Matawan.
Matawan Twp. ....	John B. Kenner, Matawan .....	Mrs. Pauline K. Behr, Matawan.
Middletown Twp. ...	William C. Johnson, Keansburg .....	Earl K. Eastmond, Middletown.
Millstone Twp. ....	Francis B. Lamb, Englishtown .....	David L. Baird, Englishtown.
Monmouth Beach Bor.	Clarence B. Cook, Monmouth Beach ...	Raymond M. Tierney, Monmouth Beach.
Neptune City Bor. ..	F. Leroy Garrabrant, Jr., Neptune City .	Harold J. Rowland, Neptune City.
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 G. 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. Louise Prezant, Roosevelt.
Rumson Bor. ....	John W. Carton, Jr., Rumson .....	Mrs. Mary M. O'Rourke, Rumson.
Sea Bright Bor. ....	Arthur O. Axelsen, Sea Bright .....	Mary Larson, Sea Bright.
Sea Girt Bor. ....	Munroe C. Hawes, Sec., Sea Girt .....	Mrs. Helen B. Brash, Sea Girt.
	Lester S. Naylor, 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 A. Newman, Spring Lake Heights.
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, Wall .....	Mrs. Bertha Doey, Wall.
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 .....	Mrs. Mary H. Rusnack, Boonton.
Butler Bor. ....	Mrs. Frances G. Sloan, 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. Lert, Chatham .....	
	Harrison W. Thornell, Chatham .....	
Chatham Twp. ....	Mrs. Millicent M. Underwood, Chatham.	E. A. Alpaugh, Chatham.
Chester Bor. ....	Charles A. Williamson, Chester .....	Harold Waters, Chester.



TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Chester Twp. ....	Peyton W. Rochelle, Chester .....	Richard E. Shotwell, Chester.
Denville Twp. ....	John F. Hogan, Denville .....	Robert W. Gantert, Denville.
Dover Town .....	George F. Schoeck, Dover .....	Earl C. Nelson, Dover.
East Hanover Twp. ....	Gordon W. Gould, Sec., Hanover .....	Dayton M. Darlington, Hanover.
	Roswell N. Hait, Hanover .....	
	Hans Mockelman, Hanover .....	
Florham Park Bor. ..	Alfred E. Vreeland, Florham Park .....	Mrs. Helen Scanlan, Florham Park.
	Thomas H. Green, Sec., Florham Park .....	
	Elmer F. White, Florham Park .....	
Hanover Twp. ....	Ralph T. Meloro, IV, Sec., Whippany ..	Fred P. Griffith, Whippany.
	George Gwodz, Whippany .....	
	Andrew J. Woytas, 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 M. Nevius, Sec., Kinnelon .....	Cornelius H. Banta, Kinnelon.
	John H. Bott, Butler .....	
	Norman Van Broekhoven, Butler .....	
Lincoln Park Bor. ..	Thomas Clark, Sr., Sec., Wayne .....	Robert F. Little, Lincoln Park.
	Philip Schneider, Lincoln Park .....	
	George H. Miller, Jr., Lincoln Park .....	
Madison Bor. ....	Alfred P. Smith, Jr., Madison .....	Mrs. Myra A. Aindow, Madison.
	William I. Bate, Jr., Madison .....	
	Jordon G. Vancleve, Madison .....	
Mendham Bor. ....	Harold W. Traudt, Mendham .....	Mrs. Elizabeth Emmons, Mendham.
Mendham Twp. ....	Thor B. Gustafson, Brookside .....	Sanford C. Fleury, Brookside.
Mine Hill Twp. ....	John F. Gaynor, Dover .....	Frank Renaldo, Mine Hill.
Montville Twp. ....	Ernest Hawsworth, Pine Brook .....	Miss Reta M. Van Duyn, Montville.
Morris Twp. ....	Charles E. Wickliffe, Sec., Morristown ..	Harold E. Saunders, Jr., Convent.
	Keith M. Quimby, Morristown .....	
	Charles E. Dabinett, Morristown .....	
Morris Plains Bor. ..	Kenneth K. Gorry, Sec., Morris Plains ..	Arthur A. Olin, Morris Plains.
	Herbert M. Cannon, Morris Plains .....	
	Charles J. Smith, Morris Plains .....	
Morristown, Town ..	Sidney E. Margolin, Chm., Morristown ..	Miss Margaret O'Brien, Morristown.
	John P. Koyce, Morristown .....	
	Ralph A. D'Olivo, Morristown .....	
Mountain Lakes Bor. ....	James L. Hiss, Mountain Lakes .....	Leo T. Powell, Mountain Lakes.
Mt. Arlington Bor. ..	Frank A. Menne, Sec., Ledgewood .....	Mrs. Laura D. Speaker, Mt. Arlington.
	William H. Hagedorn, Ledgewood .....	
	Norman J. Powell, Mt. Arlington .....	
Mt. Olive Twp. ....	John C. Bartholomae, Sec., Budd Lake ..	Mary A. Hopler, Budd Lake.
	Nelson T. Walters, Flanders .....	
	Barney Gorman, Budd Lake .....	
Netcong Bor. ....	Augustine A. Amendola, Netcong .....	Joseph S. Gladys, Netcong.
Parsippany-Troy Hills Twp. ....	Charles W. Fouquet, Parsippany .....	Arthur Everly, Parsippany.
Passaic Twp. ....	Hamilton A. Strang, Sec., Millington ..	Armando Rossi, Millington.
	Lester G. Pyle, Gillette .....	
	Henry J. Payne, Gillette .....	
Pequannock Twp. ....	John R. Wilson, Sec., Pompton Plains ..	Mrs. Isabelle M. Verkaart, Pompton Plains.
	Edward P. Godfrey, Pompton Plains .....	
	David P. Ramsey, Pompton Plains .....	
Randolph Twp. ....	Frank Thorburn, Sec., Mt. Freedom .....	Mrs. Marjorie Polsbroek, Mt. Freedom.
	Seymour M. Winer, Morristown .....	
	Norman A. Smith, Dover .....	
Riverdale Bor. ....	Joseph A. DeStefanio, Riverdale .....	Mrs. Mary E. Harding, Riverdale.
	Michael W. Reiss, Riverdale .....	
	Mrs. Evelyn R. Vreeland, Riverdale .....	
Rockaway Bor. ....	John R. Budd, Rockaway .....	Charles T. Nichols, Rockaway.
Rockaway Twp. ....	Harry P. Struble, Sec., Rockaway .....	Mrs. Mary L. Hocking, Rockaway.
	Edgar W. Seidenzahl, Rockaway .....	
	Haakon Ostevik, Rockaway .....	
Roxbury Twp. ....	James A. Hodgson, Sec., Succasunna .....	Cook Conkling, II, Succasunna.
	Douglas Haugk, Succasunna .....	
	Albert Fuge, Ledgewood .....	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Victory Gardens Bor.	Gerald F. Hartmann, Sr., Dover .....	Mrs. Ann Jones, Dover.
Washington Twp.	Robert H. Williams, R. D. Long Valley.	John A. Lance, Long Valley.
Wharton Bor.	Wilfred J. Keats, Sec., Wharton .....	Mrs. Emily L. Colligan, Wharton.
	Francis W. Duplisses, Wharton .....	
	Stephen B. Pedrick .....	

## 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.	Arthur C. Lockwood, Beach Haven .....	Mrs. Muriel Oliver, Beach Haven.
Beachwood Bor.	M. Gilbert Jacobus, Sec., Beachwood ..	Mrs. Maude L. Voigt, Beachwood.
	William R. Davis, Beachwood .....	
	John A. Keogh, Beachwood .....	
Berkeley Twp.	Miss Lorraine A. Effenberger, Sec., Bayville .....	Mrs. Elizabeth Shriver, Bayville.
	Lester E. Benner, Bayville .....	
	James R. Wolfe, Bayville .....	
Brick Twp.	George H. Goetz, Bricktown .....	Mrs. Helen C. Schaefer, Bricktown.
Dover Twp.	Ralph P. Franke, Sec., Toms River .....	Carl F. Heagey, Toms River.
	Kenneth H. Beck, Toms River .....	
Eagleswood Twp.	Milton E. Salmons, West Creek .....	Watson L. Pharo, West Creek.
Harvey Cedars Bor.	Mrs. Elsie Vosseller, Harvey Cedars ...	Mrs. Amelia Henry, Harvey Cedars.
Island Heights Bor.	Mrs. Lola Reinhardt, Island Heights ...	Mrs. Catherine Wilberscheid, Island Heights.
Jackson Twp.	William W. Morrison, Vanhiseville .....	Frank Didier, Jackson.
Lacey Twp.	Leroy W. Pierce, Sec., Forked River ...	Miss Doris Hill, Forked River.
	Hans N. Hendrickson, Forked River ...	
	Z. R. Compton, Forked River .....	
Lakehurst Bor.	Dominic A. Volante, Lakehurst .....	Mrs. Kathleen A. Saunderson, Lakehurst.
Lakewood Twp.	Leonard F. Turtora, Sec., Lakewood ...	Amory J. Parmentier, Lakewood.
	Thomas K. Chadwick, Lakewood .....	
	Sol Kramer, Lakewood .....	
Lavallette Bor.	J. Carleton Esty, Sec., Lavallette .....	Mrs. Lottie Pelser, Lavallette.
	Donald C. Flammer, Lavallette .....	
	Robert H. Schlosser, Lavallette .....	
Little Egg Harbor Twp.	Joseph D. Rider, Sec., Tuckerton .....	Elwood C. Cummings, Parkertown.
	Raymond Eick, Tuckerton .....	
	Ralph H. Cummings, Tuckerton .....	
Long Beach Twp.	Frank Moth, Brant Beach .....	Mrs. Kathryn P. Elliott, Brant Beach.
Manchester Twp.	Richard R. Herring, Whiting .....	Mrs. Ruth B. Roberts, Whiting.
Mantoloking Bor.	Frederick Shaw, Mantoloking .....	William R. Wesson, Mantoloking.
	George N. Auerbacher, Sec., Mantoloking	
	James J. Turner, Jr., Mantoloking .....	
Ocean Twp.	Max Wm. Ekermann, Sec., Waretown ..	Mrs. Margaret Gale, Waretown.
	Orren J. Turner, Sr., Waretown .....	
Ocean Gate Bor.	Carl L. Bach, Ocean Gate .....	Mrs. Mary M. Doremus, Ocean Gate.
Pine Beach Bor.	Robert J. Anderson, Pine Beach .....	Benjamin H. Mabie, Pine Beach.
Plumsted Twp.	William H. Gollnick, Jr., New Egypt ...	C Ferdinand VanHorn, New Egypt.
Pt. Pleasant Bor.	James L. Anderson, Sec., Point Pleasant	Harry E. Odell, Point Pleasant.
	Harvey D. Bennette, 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 ...	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Seaside Heights Bor.	James E. Snively, Seaside Heights .....	August Speier, Seaside Heights.
Seaside Park Bor.	Harold G. Gorman, Sec., Seaside Park... Harold J. Armstrong, Seaside Park..... Edward F. Stefanik, Seaside Park .....	Mrs. Florence A. Mitchell, Seaside Pk.
Ship Bottom Bor.	Lawrence H. Cline, Ship Bottom .....	Frank J. Van Tronk, 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.
Surf City Bor.	H. Elvin Smith, Sec., Surf City .....	H. Elvin Smith, Surf City.
	C. Reed Vennel, Surf City .....	
	Richard M. Warren, Jr., Surf City .....	
Tuckerton Bor.	Harry J. Richmond, Tuckerton .....	Miss Thelma Seaman, Tuckerton.
	C. Ira Mathis, Tuckerton .....	
	Ralph Courtney, Tuckerton .....	
Union Twp.	John V. Lewis, Sr., Sec., Barnegat .....	Edward A. Stromborn, Barnegat.
	Charles Cramer, Barnegat .....	
	Orest Caselli, 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. Josephine Bennett, Bloomington.
	Clayton F. Schulster, Bloomington .....	
	John B. Tonjann, Jr., Bloomington .....	
Clifton City	Alfred J. Greene, Jr., 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 E. Stainton, Little Falls.
	Mrs. Margaret G. Poster, Sec., Little Falls .....	
	James Morano, Jr., 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 Furrey, Clerk, Paterson .....	Miss Ruth O'Byrne, Paterson.
	Anthony J. Grossi, Paterson .....	
	Noah Krieger, Paterson .....	
	Elmo Valle, Paterson .....	
	George J. Sokalski, Paterson .....	
	Arthur L. Guillermain, Paterson .....	
Pompton Lakes Bor.	John F. Quinn, Chm., Pompton Lakes ..	Willis H. Young, Pompton Lakes.
	Charles H. Taylor, Pompton Lakes .....	
	Cornelius J. Grennan, Pompton Lakes ..	
Prospect Park Bor.	Bert Nawyn, Prospect Park .....	Donald E. Van Heemst, 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 ..	Mrs. Margaret Cisco, Wanaque.
	Joseph F. Julianio, Haskell .....	
	Joseph Gilabert, Jr., Wanaque .....	
Wayne Twp.	Frank E. Osborne, Pres., Wayne .....	Vincent Rinaldo, Wayne.
	David Garvey, Wayne .....	
	Jonathan R. Shepherd, Wayne .....	
West Milford Twp.	Leslie D. Freeland, Sec., West Milford..	Harry H. Michelfelder, West Milford.
	Fred Quarg, West Milford .....	
	Donald Sly, West Milford .....	
West Paterson Bor.	Andrew Allu, Pres., West Paterson .....	Charles Ulrich, West Paterson.
	James J. Egan, West Paterson .....	
	Benjamin Cavaliere, West Paterson .....	

## ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp. ....	Francis A. Raymaley, Alloway .....	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. ....	James T. Shidner, Pennsville .....	Leon H. Kellmyer, Pennsville.
Mannington Twp. ...	David F. Grier, Salem .....	John L. Stewart, Salem.
Oldmans Twp. ....	Henry G. Newman, Jr., 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 .....	Granville L. Maddox, Chm., Salem .... } Henry N. Nelson, Chm., Salem .....	David A. Cawman, Salem.
Upper Penns Neck Twp. ....	Norman C. Stout, Carney's Point .....	Mrs. Eleanor M. Mulhern, Carney's Point.
Upper Pittsgrove Twp. ....	R. Curtis Hackett, Elmer .....	Clifford Dare, Daretown.
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. ...	Robert Earl Smith, Bedminster .....	Vernon Hoffman, Pottersville.
Bernards Twp. ....	Harold W. Heimbach, 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, Somerville.
Far Hills Bor. ....	Wesley P. Crane, Far Hills .....	Mrs. Joan F. Layton, Far Hills.
Franklin Twp. ....	Stephen C. Reid, Somerset .....	Mrs. Alice J. Hageman, Middlebush.
Green Brook Twp. ..	Henry E. Brain, Dunellen .....	Walter T. Pritchard, Plainfield.
Hillsborough Twp. ..	Charles V. N. Davis, Somerville .....	Ernest A. Snyder, Neshanic.
Manville Bor. ....	Joseph Fiduk, Sec., Manville .....	Edward J. Marshall, Manville.
	Frank J. Gnatek, Manville .....	
	Dominic M. Rock, Manville .....	
Millstone Bor. ....	Alexander Felice, 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 .....	Mrs. Magdalen S. Servis, N. Plainfield.
Peapack-Gladstone Bor. ....	Paul R. Hess, Peapack .....	Harold L. Crater, Peapack.
Raritan Bor. ....	James J. Del Monte, Raritan .....	Anthony J. Santora, Raritan.
Rocky Hill Bor. ....	Wilbur L. Lowe, Rocky Hill .....	Jack O. Nicholson, Rocky Hill.
Somerville Bor. ....	John M. Conover, Somerville .....	J. Harold Gernert, Somerville.
South Bound Brook Bor. ....	John H. Mehlenbeck, S. Bound Brook ..	William E. Hartpence, S. Bound Brook.
Warren Twp. ....	Erich Lange, Plainfield .....	Mrs. Myrtle Conover, 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. Alhora, Andover .....	Mrs. Dorothy B. Puffer, Andover.
Andover Twp. ....	Raymond J. Conter, 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, Augusta.
Franklin Bor. ....	Alberta A. Saleeby, Franklin .....	Mrs. Elizabeth McGovern, Franklin.
Fredon Twp. ....	Mrs. Alice L. Roy, Newton .....	Alfred M. Snook, Newton.
Green Twp. ....	Carlton F. Daly, Tranquility .....	Mrs. Elizabeth G. Orr, Andover.
Hamburg Bor. ....	Peter E. Scovern, Hamburg .....	Verner R. Cole, Hamburg.
Hampton Twp. ....	George P. Zink, Newton .....	Paul Cummins, Newton.
Hardyston Twp. ....	Harry Kinnard, Stockholm .....	Harold D. Lewis, Sr., Hamburg.
Hopatcong Bor. ....	Leslie L. Madison, Sec., Hopatcong .... Angelo Tenore, Stanhope .....	Mrs. Anne M. Iaroli, 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. Marion R. De Vore, Newton.
Ogdensburg Bor. ....	Joseph J. Keslo, Jr., Ogdensburg .....	Joseph P. Fitzgibbons, Sr., Ogdensburg.
Sandyston Twp. ....	Russell E. Kinney, Sr., Branchville ....	Benjamin Jager, Port Jervis, N. Y.
Sparta Twp. ....	Mrs. Marguerite G. Hixon, 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 B. Edsall, Sussex.
Walpack Twp. ....	Paul E. Darrone, Walpack .....	Richard A. Martin, Walpack.
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 T. Ard, Elizabeth .....	Joseph A. Manfredi, 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 .....	
	Leonard J. Di Stefano, 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. Adolpha A. Rein, Kenilworth
	Max J. Berzin, Kenilworth .....	
	John Graf, Kenilworth .....	
Linden City .....	Milford E. Levenson, Pres., Linden ...	John J. Fitzpatrick, Linden.
	Frank J. Pakulski, Linden .....	
	John F. Blewett, Linden .....	
Mountainside Bor. ..	Robert Koser, Sec., Mountainside .....	Elmer A. Hoffarth, Mountainside.
	Walter W. Young, Jr., Mountainside ..	
	Albert Leeberg, Mountainside .....	
New Providence Bor..	William P. Cucco, New Providence ....	Mrs. Jane K. Parcells, New Providence.
	Edwin M. Dotten, New Providence ....	
	G. Russell Vanderhoff, New Providence ..	



TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
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. ...	Paul J. Endler, Roselle Park .....	Bernard H. Dreifoos, Roselle Park.
Scotch Plains Twp. ...	Lloyd W. Koppe, Sec., Scotch Plains ... Theodore F. Swarer, Scotch Plains ... Louis R. De Cavalcante, Scotch Plains ...	Mrs. Patrena C. Thinnies, Scotch Plains.
Springfield Twp. ....	Wilbert W. Layng, Sec., Springfield ... Charles A. Remlinger, Springfield ... Harry E. Monroe, Springfield .....	Fred L. Braun, Springfield.
Summit City .....	Gordon A. Pott, Sec., Summit .....	Mrs. Ethel V. Martin, Summit.
	Roland E. Levesque, Summit .....	
	J. Henry Negus, Summit .....	
Union Twp. ....	Charles W. Sommer, Sec., Union .....	Howard R. Leary, Union.
	Homer F. Dukes, Union .....	
	Francis A. Kopecky, Union .....	
Westfield Town .....	G. Alden Barnard, Chm., Westfield ... James R. Crawford, Westfield .....	Steven W. Bogart, Westfield.
	Clarence R. Potts, 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 .....	Mrs. Grace L. Stang, Allamuchy.
Alpha Boro. ....	Joseph L. Dyrek, Jr., Alpha .....	Francis Pesaresi, Alpha.
Belvidere Town .....	Russell A. Parsons, Belvidere .....	George P. Green, Belvidere.
Blairstown Twp. ....	Floyd A. Read, Blairstown .....	Mrs. Anna Fodera, Blairstown.
Franklin Twp. ....	Wilbur E. Oberly, Asbury .....	Howard L. Vliet, Stewartsville.
Frelinghuysen Twp...	Henry Natyzak, Johnsonburg .....	John M. Jones, Blairstown.
Greenwich Twp. ....	Morris L. Stewart, Stewartsville .....	Miss Marian F. Frey, Stewartsville.
Hackettstown Town ..	David E. Johnson, Hackettstown .....	Wilbur C. Willis, Hackettstown.
Hardwick Twp. ....	Lewis A. Mott, Blairstown .....	John H. Lothian, Blairstown.
Harmony Twp. ....	John M. Smith, Jr., Phillipsburg .....	DeWitt P. Buchman, Phillipsburg.
Hope Twp. ....	Joseph S. Zorn, Hope .....	Raymond Huff, Hope.
Independence Twp...	Phares P. Dinger, Vienna .....	Earl S. Harris, Vienna.
Knowlton Twp. ....	Martin N. Frey, Columbia .....	Clarence Labarre, Blairstown.
Liberty Twp. ....	Fred W. Gerstner, Jr., Belvidere .....	C. Leroy Titus, Oxford.
Lopatcong Twp. ....	Raymond L. Koch, Phillipsburg .....	Herman L. Beers, Phillipsburg.
Mansfield Twp. ....	Russell S. Alpaugh, Jr., Sec., Oxford ... Williard M. Carpenter, Port Murray ... Ray Baldwin, Port Murray .....	Mrs. Kathryn MacMurray, Port Murray.
Oxford Twp. ....	Richard J. Collins, Oxford .....	Wayne Hissim, Oxford.
Pahaquarry Twp. ...	Pasquale G. Megliola, Columbia .....	Mrs. Viola F. Blasi, Columbia.
Phillipsburg Town ...	Enrico D. Angelozzi, Phillipsburg .....	Alfred R. Bates, Phillipsburg.
Pohatcong Twp. ....	Kenneth M. Kreidler, Milford .....	Joseph H. Huff, Milford.
Washington Bor. ....	Robert Kuebler, Washington .....	Mrs. Anna Mae Spangenberg, Washington.
Washington Twp. ...	Walter G. Gross, Washington .....	Carlyle Marlatt, Washington.
White Twp. ....	Charles W. Hunt, Buttzville .....	Vernon D. Smith, Buttzville.

## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1964

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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Absecon City .....	\$2,646,525	\$9,135,300	\$11,781,825	\$7,681	.....	.....	\$68,765	\$230,294	\$299,059
2 Atlantic City .....	44,994,360	108,165,135	153,159,495	463,403	.....	.....	22,000	11,115,150	11,137,150
3 Brigantine City .....	5,921,245	15,063,350	20,984,595	.....	.....	.....	4,050	171,150	175,200
4 Buena Bor. ....	1,071,300	6,060,300	7,131,600	374	.....	\$18,500	73,250	290,500	382,250
5 Buena Vista Twp. ....	3,007,725	6,645,375	9,653,100	753	.....	.....	44,425	299,250	343,675
6 Corbin City .....	121,564	372,618	494,182	154	.....	.....	4,760	22,595	27,355
7 Egg Harbor City .....	1,190,754	5,449,397	6,640,151	2,000	.....	.....	177,198	411,606	588,804
8 Egg Harbor Twp. ....	3,621,715	10,004,605	13,626,320	33	.....	4,850	400,355	793,785	1,198,990
9 Estell Manor .....	823,860	517,414	1,341,274	60	.....	11,075	3,400	75,080	89,555
10 Folsom Bor. ....	720,300	1,593,227	2,313,617	265	.....	200	4,400	316,060	320,660
11 Galloway Twp. ....	3,585,695	8,392,795	11,978,490	12,446	.....	13,100	541,910	.....	555,010
12 Hamilton Twp. ....	3,013,325	6,190,100	9,203,425	690	.....	1,500	36,750	772,000	810,250
13 Hammonton .....	7,307,690	17,513,600	24,821,290	33,056	.....	53,870	844,595	1,808,850	2,707,315
14 Linwood .....	1,047,856	5,947,435	6,995,291	38	.....	200	.....	105,730	105,930
15 Longport .....	2,310,370	5,982,270	8,322,640	.....	.....	.....	71,100	20,150	91,250
16 Margate .....	11,615,700	29,644,550	41,260,250	.....	.....	.....	185,450	767,200	952,650
17 Mullica Twp. ....	2,808,700	4,623,600	7,432,300	516	.....	26,500	11,100	238,655	276,255
18 Northfield .....	2,237,850	12,715,300	14,953,150	144	.....	2,600	66,750	247,400	316,750
19 Pleasantville .....	3,686,040	20,168,435	23,854,475	28,683	.....	.....	310,510	1,056,500	1,367,010
20 Port Republic .....	316,225	722,250	1,038,475	.....	.....	3,000	6,000	47,800	56,800
21 Somers Point .....	1,687,165	5,549,125	7,236,290	173	.....	.....	116,610	293,785	410,395
22 Ventnor City .....	9,351,780	23,559,550	32,911,330	.....	.....	.....	.....	878,575	878,575
23 Weymouth Twp. ....	485,350	1,103,635	1,588,985	.....	.....	18,700	19,000	118,800	156,500
24 Totals .....	\$113,603,184	\$305,119,366	\$418,722,550	\$550,469	.....	\$154,095	\$3,012,378	\$20,080,915	\$23,247,388

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Absecon City .....	.....	.....	.....	\$12,088,565	\$5.11	45.62	.....	\$14,044,183	\$26,132,748
2 Atlantic City .....	.....	.....	.....	164,760,048	7.19	49.81	.....	154,327,947	319,087,995
3 Brigantine City .....	.....	.....	.....	21,159,795	4.83	48.76	.....	22,051,900	43,211,695
4 Buena Bor. ....	.....	.....	.....	7,514,224	3.71	71.58	.....	2,831,518	10,345,742
5 Buena Vista Twp. ....	.....	.....	.....	9,997,528	4.29	54.38	.....	8,098,095	18,095,623
6 Corbin City .....	.....	.....	.....	521,691	5.99	36.89	.....	845,427	1,367,118
7 Egg Harbor City .....	.....	.....	.....	7,230,955	9.23	48.44	.....	7,067,840	14,298,795
8 Egg Harbor Twp. ....	.....	.....	.....	14,825,343	6.30	39.22	.....	21,116,974	35,942,317
9 Estell Manor .....	.....	.....	.....	1,430,889	6.55	29.89	.....	3,146,093	4,576,982
10 Folsom Bor. ....	.....	.....	.....	2,634,542	3.32	46.94	.....	2,615,264	5,249,806
11 Galloway Twp. ....	.....	.....	.....	12,545,946	7.38	38.51	.....	19,126,391	31,672,337
12 Hamilton Twp. ....	.....	.....	.....	10,014,365	10.74	27.64	.....	24,094,060	34,108,425
13 Hammonton .....	.....	.....	.....	27,561,661	4.70	49.98	.....	24,841,154	52,402,815
14 Linwood .....	.....	.....	.....	7,101,259	11.85	25.01	.....	20,974,685	28,075,944
15 Longport .....	.....	.....	.....	8,413,890	5.17	47.00	.....	9,385,104	17,798,994
16 Margate .....	.....	.....	.....	42,212,900	5.17	50.32	.....	40,735,477	82,948,377
17 Mullica Twp. ....	.....	.....	.....	7,709,071	5.17	54.21	.....	6,277,901	13,986,972
18 Northfield .....	.....	.....	.....	15,270,044	5.55	48.66	.....	15,776,710	31,046,754
19 Pleasantville .....	.....	.....	.....	25,250,168	7.62	47.92	.....	25,925,314	51,175,482
20 Port Republic .....	.....	.....	.....	1,095,275	6.53	47.50	.....	1,147,788	2,243,063
21 Somers Point .....	.....	.....	.....	7,646,858	9.04	26.91	.....	19,654,419	27,301,277
22 Ventnor City .....	.....	.....	.....	33,789,905	6.13	49.94	.....	32,990,412	66,780,317
23 Weymouth Twp. ....	.....	.....	.....	1,745,485	5.55	50.99	.....	1,527,282	3,272,767
24 Totals .....	.....	.....	.....	\$442,520,407	.....	.....	.....	\$478,601,938	\$921,122,345

ATLANTIC COUNTY

## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1964—(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					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; R. S. 54:4-53; 54:4-54.3)	III  Net County Taxes Apportioned	(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	\$157,925.40				\$1,704.78	\$159,630.18	\$1,588.55	\$258,655.00		\$27,969.00	\$127,832.64	\$575,675.37
2	1,928,312.12			\$8,542.09		1,919,770.03		2,519,143.00		21,331.79	7,164,512.05	11,624,756.87
3	261,136.85			181.37		260,955.48	2,626.76	360,690.50		24,159.50	335,397.76	983,830.00
4	62,521.37			25.24		62,496.13	628.91	179,733.00			13,239.45	256,097.49
5	109,355.44			895.66		108,459.78	1,099.99	271,833.50			24,895.42	406,288.69
6	8,261.77					8,261.77	83.10	16,712.00			3,206.44	28,263.31
7	86,410.46			296.67		86,113.79	869.19	183,593.25	\$188,833.64	2,195.00	173,020.76	634,625.63
8	217,206.56			825.73		216,380.83	2,184.87	392,489.88	279,038.88			890,094.46
9	27,659.61			11.07		27,648.54	278.24	61,485.00			57.61	89,469.39
10	31,725.62					31,725.62	319.12	47,173.00			3,000.00	82,217.74
11	191,402.22			491.08		190,911.14	1,925.29	272,155.50	266,462.06		149,370.25	880,824.24
12	206,123.99			149.28		205,974.71	2,073.38	385,121.00	316,184.57		123,660.15	1,033,013.81
13	316,680.62			316.72		316,363.90	3,185.46	633,523.15			279,564.90	1,232,637.41
14	169,668.51			1,456.68		168,211.83	1,706.68	253,024.70	180,257.52	44,073.25	154,313.18	801,587.16
15	107,562.86					107,562.86	1,081.96	42,600.00			271,732.53	422,977.35
16	501,273.52			963.48		500,310.04	5,042.26	595,000.00		52,129.00	964,561.67	2,117,042.97
17	84,526.05			63.50		84,462.55	850.24	129,976.00	142,200.85		15,325.97	372,815.61
18	187,621.70			394.17		187,227.53	1,887.27	230,938.50	207,849.52	28,552.50	133,243.70	789,699.02
19	309,263.60			580.89		308,682.71	3,110.85	802,115.00		22,914.75	692,943.49	1,829,766.80
20	13,555.28					13,555.28	136.35	43,361.00			8,979.78	66,032.41
21	164,987.04			404.30		164,582.74	1,659.59	179,758.75	157,876.88		145,017.75	648,895.71
22	403,566.72			1,130.87		402,435.85	4,059.44	506,242.10		32,107.00	1,060,343.60	2,005,187.99
23	19,777.98			186.61		19,591.37	198.94	63,903.00			5,248.70	88,942.01
24	\$5,566,525.29			\$16,915.41	\$1,704.78	\$5,551,314.66	\$36,596.44	\$8,429,226.83	\$1,738,703.92	\$255,431.79	\$11,849,467.80	\$27,860,741.44

## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16				
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II	III				(a)	(b)	(c)	(d)	
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)	
1	\$41,820.00	\$617,495.37	\$2,010.94	.....	\$834,600	\$64,000.00	\$95,725.00	\$26,000.00	\$185,725.00	
2	218,420.00	11,843,176.87	27,610.60	.....	29,497,315	1,000,000.00	4,442,376.99	850,000.00	6,292,376.99	
3	37,900.00	1,021,730.00	752.24	.....	1,466,525	75,000.00	89,740.50	47,800.00	212,540.50	
4	22,130.00	278,227.49	2,279.25	.....	748,525	43,000.00	51,679.00	24,000.00	118,679.00	
5	22,070.00	428,358.69	.....	.....	514,400	80,000.00	71,801.00	70,000.00	221,801.00	
6	2,960.00	31,223.31	.....	.....	30,713	8,000.00	5,736.98	500.00	14,236.98	
7	32,100.00	666,725.63	3,218.62	.....	1,132,534	55,000.00	77,754.00	18,000.00	150,754.00	
8	42,620.00	932,714.46	933.21	.....	531,965	185,000.00	241,527.00	100,000.00	526,527.00	
9	4,140.00	93,609.39	.....	.....	146,025	43,000.00	20,762.00	5,000.00	68,762.00	
10	5,010.00	87,227.74	.....	.....	45,550	15,500.00	26,300.00	8,875.82	50,675.82	
11	44,760.00	925,584.24	.....	.....	475,245	110,000.00	118,348.00	60,000.00	288,348.00	
12	42,280.00	1,075,293.81	1,316.43	.....	3,203,850	160,000.00	187,026.00	70,000.00	417,026.00	
13	61,415.00	1,294,052.41	3,246.72	.....	1,718,005	116,687.00	139,287.00	75,000.00	330,974.00	
14	39,340.00	840,927.16	858.69	.....	906,506	170,000.00	70,992.50	20,000.00	260,992.50	
15	11,540.00	434,517.35	.....	.....	792,890	30,000.00	38,140.00	14,000.00	82,140.00	
16	65,110.00	2,182,152.97	3,278.65	.....	2,802,100	135,000.00	165,886.50	75,000.00	375,886.50	
17	25,180.00	397,995.61	.....	.....	547,325	128,000.00	54,338.00	15,000.00	197,338.00	
18	57,490.00	847,189.02	491.33	.....	1,749,300	65,000.00	118,620.50	25,000.00	208,620.50	
19	93,800.00	1,923,566.80	2,732.21	.....	2,762,185	275,000.00	261,281.50	135,000.00	671,281.50	
20	5,440.00	71,472.41	.....	.....	69,625	4,000.00	15,379.00	3,000.00	22,379.00	
21	42,190.00	691,085.71	1,401.59	.....	728,730	98,000.00	146,247.00	49,753.00	294,000.00	
22	63,130.00	2,068,317.99	3,076.40	.....	2,619,870	150,000.00	177,208.00	50,000.00	377,208.00	
23	7,890.00	96,832.01	.....	.....	116,910	20,000.00	24,813.00	8,500.00	53,313.00	
24	\$988,735.00	\$28,849,476.44	\$53,206.88	.....	\$53,440,693	\$3,030,187.00	\$6,640,969.47	\$1,750,428.82	\$11,421,585.29	
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget						Total County Taxes Appropriated				\$5,604,521.55
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes						Less: Bank Stock Taxes Due County				53,206.89
						Net County Taxes Apportioned (12 A III)				\$5,551,314.66
						*Adjustments (Net Total 12 A IIb) +				15,210.63
***Bank Stock Tax Due Municipality						Total County Taxes Apportioned (including Adjustments—				
Bank Stock Tax Due County						Total 12 A I)				\$5,566,525.29
Total Bank Stock Tax										

\* 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 1964

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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Allendale Bor. ....	\$9,407,650	\$27,413,050	\$36,820,700	\$9,032	.....	\$5,450	\$314,100	\$551,350	\$870,900
2 Alpine Bor. ....	8,277,600	8,093,650	16,371,250	.....	.....	.....	11,206	518,361	529,567
3 Bergenfield Bor. ....	50,583,950	110,964,450	161,548,400	3,321	.....	.....	4,574,100	813,200	5,387,300
4 Bogota Bor. ....	11,634,550	30,050,500	41,685,050	11,113	.....	.....	1,700,000	5,719,400	7,419,400
5 Carlstadt Bor. ....	18,302,650	40,678,600	58,981,250	22,264	.....	2,500	3,110,400	5,640,750	8,753,650
6 Cliffside Park Bor. ....	21,784,500	63,511,800	85,296,300	.....	.....	.....	3,097,600	1,600,000	4,697,600
7 Closter Bor. ....	16,216,010	41,839,096	58,055,106	7,365	.....	.....	829,480	1,997,045	2,826,525
8 Cresskill ....	9,628,860	36,591,690	46,220,550	22	.....	.....	300,060	625,360	925,420
9 Demarest Bor. ....	5,730,840	23,050,700	28,781,540	2,000	.....	.....	99,100	177,300	276,400
10 Dumont Bor. ....	24,524,565	71,162,580	95,687,145	6,021	.....	.....	568,925	2,148,460	2,717,385
11 East Paterson Bor. ....	16,442,125	74,391,450	90,833,575	2,403	.....	.....	3,007,514	5,457,641	8,465,155
12 East Rutherford Bor. ....	10,834,350	42,327,100	53,161,450	23,931	.....	.....	12,931,250	1,617,000	14,548,250
13 Edgewater Bor. ....	10,572,180	42,503,610	53,075,790	1,583,942	.....	.....	12,316,861	23,758,172	36,075,033
14 Emerson Bor. ....	17,783,250	33,156,175	50,939,425	1,101	.....	\$500	203,100	924,350	1,127,950
15 Englewood City ....	48,403,400	142,246,550	190,649,950	26,600	.....	.....	6,580,550	9,197,550	15,778,100
16 Englewood Cliffs Bor. ....	29,156,600	41,694,200	70,850,800	.....	.....	369,905	3,836,670	2,949,629	7,156,204
17 Fair Lawn ....	63,035,740	180,887,640	243,923,380	30,802	.....	16,700	8,571,725	13,446,675	22,033,100
18 Fairview Bor. ....	13,137,575	37,693,075	50,830,650	3,609	.....	.....	7,253,075	295,200	7,548,275
19 Fort Lee Bor. ....	62,948,231	126,196,780	189,145,011	.....	\$430,000	.....	778,750	2,606,500	3,815,250
20 Franklin Lakes Bor. ....	16,445,600	30,099,450	46,545,050	.....	.....	5,475	232,800	813,100	1,051,375
21 Garfield City ....	24,728,800	102,397,925	127,126,725	4,539	.....	.....	6,089,890	9,134,835	15,224,725
22 Glen Rock Bor. ....	22,460,000	65,066,100	87,526,100	16,761	.....	575	809,375	1,329,650	2,139,600
23 Hackensack City ....	69,688,300	148,634,000	218,322,300	152,489	.....	.....	18,827,900	24,474,200	43,302,100
24 Harrington Park Bor. ....	9,996,000	21,359,500	31,355,500	1,503	.....	500	59,000	253,500	313,000
25 Hasbrouck Heights Bor. ....	27,288,320	57,029,020	84,317,340	3,084	.....	.....	1,075,100	1,766,300	2,841,400
26 Haworth Bor. ....	5,217,600	16,865,100	22,082,700	5,291	.....	.....	17,400	136,300	153,700
27 Hillsdale Bor. ....	19,264,260	44,873,056	64,137,316	7,549	.....	.....	364,300	2,303,200	2,667,500
28 Ho-Ho-Kus Bor. ....	8,744,870	29,473,425	38,218,295	13,726	.....	.....	317,275	738,870	1,056,145
29 Leonia Bor. ....	17,428,000	38,121,800	55,549,800	5,941	.....	.....	398,200	804,700	1,202,900
30 Little Ferry Bor. ....	11,123,830	27,003,725	38,127,555	.....	.....	.....	984,055	1,402,120	2,386,175
31 Lodi Bor. ....	34,592,500	76,581,550	111,174,050	8,421	289,000	.....	3,738,100	5,751,600	9,778,700
32 Lyndhurst Twp. ....	26,637,400	80,579,000	107,216,400	86,817	.....	.....	8,210,300	7,555,700	15,766,000
33 Mahwah Twp. ....	21,364,234	57,166,768	78,531,002	247,298	122,400	55,450	8,575,900	3,558,710	12,312,460
34 Maywood Bor. ....	17,637,005	50,986,470	68,623,475	1,112	14,260	.....	4,143,980	452,230	4,610,470
35 Midland Park Bor. ....	10,897,000	34,062,350	44,959,350	1,637	.....	.....	1,533,150	1,612,700	3,145,850

N=Northern Valley Regional High School District  
Amount to be Apportioned ..... \$2,066,361.00

P=Pascack Valley Regional High School District  
Amount to be Apportioned ..... \$1,698,630.50

R=Ramapo Regional High School District  
Amount to be Apportioned ..... \$1,454,778.50

O=Oradell-River Edge Regional High School District  
Amount to be Apportioned ..... \$1,620,223.00

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1964—(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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 51:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
36 Montvale Bor. ....	\$10,043,400	\$21,718,700	\$31,762,100	\$2,453	.....	\$1,500	\$107,200	\$942,600	\$1,051,300
37 Moonachie Bor. ....	4,396,500	11,449,725	15,846,225	6,482	\$290,700	.....	716,325	1,441,200	2,448,225
38 New Milford Bor. ....	30,937,730	71,759,890	102,697,620	.....	.....	3,440	663,510	1,002,030	1,668,980
39 North Arlington Bor. ....	22,017,230	66,365,820	88,383,050	1,671	.....	.....	1,493,300	2,008,550	3,501,850
40 Northvale Bor. ....	6,866,400	19,157,850	26,024,250	2,375	.....	.....	1,008,200	335,050	1,343,250
41 Norwood Bor. ....	6,963,270	16,996,045	23,959,315	1,469	.....	700	401,050	321,825	723,575
42 Oakland Bor. ....	17,099,600	52,906,100	70,005,700	120	.....	.....	30,400	1,469,400	1,843,800
43 Old Tappan Bor. ....	7,950,550	14,723,150	22,673,700	.....	.....	8,850	100,900	697,150	806,900
44 Oradell Bor. ....	28,342,485	47,779,930	76,122,415	1,943	.....	.....	450,700	981,100	1,431,800
45 Palisades Park Bor. ....	16,596,315	52,230,975	68,827,290	1,062	.....	.....	431,550	1,251,100	1,682,650
46 Paramus Bor. ....	92,575,105	168,994,450	261,569,555	.....	.....	28,075	17,084,850	18,394,825	35,507,750
47 Park Ridge Bor. ....	11,396,800	33,391,250	44,788,050	740	.....	4,350	779,800	1,409,721	2,193,871
48 Ramsey Bor. ....	24,858,800	55,448,200	80,307,000	11,011	.....	.....	2,848,300	1,539,600	4,387,900
49 Ridgefield Bor. ....	22,655,630	60,033,415	82,689,045	590,558	.....	.....	8,615,915	7,956,860	16,572,775
50 Ridgefield Park Twp. ....	18,004,800	46,286,300	64,291,100	24,685	.....	.....	1,937,200	3,710,950	5,648,150
51 Ridgewood Twp. ....	60,573,400	158,856,000	219,429,400	41,481	.....	.....	3,545,900	5,098,500	8,644,400
52 River Edge Bor. ....	21,723,860	56,152,375	77,876,235	3,144	.....	.....	1,368,700	2,219,925	3,588,625
53 Rivervale Twp. ....	11,878,175	35,376,825	47,255,000	.....	.....	.....	100,650	611,925	712,575
54 Rochelle Park Twp. ....	11,681,100	28,117,600	39,798,700	3,115	.....	.....	497,800	1,354,300	1,852,100
55 Rockleigh Bor. ....	1,431,940	2,890,310	4,322,250	.....	.....	5,560	2,773,100	478,345	3,256,945
56 Rutherford Bor. ....	29,907,400	81,690,100	111,597,500	14,241	.....	.....	3,070,800	1,525,700	4,596,500
57 Saddle Brook Twp. ....	23,293,550	58,490,900	81,784,450	21,375	.....	.....	6,675,800	304,300	6,980,100
58 Saddle River Bor. ....	17,554,800	18,776,200	36,331,000	.....	.....	.....	49,700	321,900	371,600
59 South Hackensack Twp. ....	6,179,850	19,583,400	25,763,250	848	.....	.....	4,520,700	3,013,800	7,534,500
60 Teaneck Twp. ....	67,137,575	207,876,600	275,014,175	18,402	.....	.....	3,360,860	3,969,200	7,330,060
61 Tenafly Bor. ....	30,685,325	84,894,000	115,579,325	250	.....	.....	1,224,100	1,441,950	2,666,050
62 Teterboro Bor. ....	8,533,978	25,075,104	33,609,082	19,496	.....	.....	17,389,773	5,187,925	22,577,698
63 Upper Saddle River Bor. ....	16,825,000	33,628,500	50,453,500	.....	.....	24,400	317,700	1,257,500	1,599,600
64 Waldwick Bor. ....	12,312,500	41,361,300	53,673,800	35,713	.....	.....	500,400	814,300	1,314,700
65 Wallington Bor. ....	11,874,485	33,367,165	45,241,650	385	.....	6,250	1,265,500	1,926,550	3,198,300
66 Washington Twp. ....	8,218,900	36,120,000	44,338,900	.....	.....	700	107,510	422,690	530,900
67 Westwood Bor. ....	10,850,450	42,125,700	52,976,150	11,544	.....	.....	1,654,800	1,743,600	3,398,400
68 Woodcliff Lake Bor. ....	7,906,100	20,093,800	28,079,900	5,823	.....	8,500	30,400	255,000	293,900
69 Wood-Ridge Bor. ....	17,459,400	58,295,250	75,754,650	6,888	.....	.....	3,131,550	7,608,050	10,739,600
70 Wyckoff Twp. ....	22,874,750	77,824,750	100,699,500	.....	.....	37,619	1,750,900	610,493	2,399,012
71 Totals .....	\$1,511,605,498	\$3,914,589,614	\$5,426,195,112	\$3,116,968	\$1,146,360	\$586,939	\$215,817,034	\$225,753,572	\$443,303,905

W=Consolidated School District Washington Township-Westwood Borough  
Amount to be Apportioned ..... \$2,297,031.00

NH=Northern Highlands Regional High School District  
Amount to be Apportioned ..... \$104,128.00

Washington Township (Calendar Year) ..... \$1,004,029.01  
Westwood Borough (Calendar Year) ..... 1,293,001.99  
\$2,297,031.00

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10* Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Allendale Bor. ....				\$37,700,632	\$2.47	106.76	\$2,331,472		\$35,369,160
2 Alpine Bor. ....				16,900,817	1.96	89.16		\$1,990,403	18,891,220
3 Bergenfield Bor. ....				166,939,021	2.84	99.51		795,485	167,734,506
4 Bogota Bor. ....				49,115,563	2.92	87.15		6,146,333	55,261,896
5 Carlstadt Bor. ....				67,757,164	1.56	98.76		740,550	68,497,714
6 Cliffside Park Bor. ....				89,993,900	2.75	91.38		8,046,116	98,040,016
7 Closter Bor. ....				60,888,996	3.00	92.67		4,592,035	65,481,031
8 Cresskill ....				47,145,992	3.27	92.69		3,645,185	50,791,177
9 Demarest Bor. ....				29,059,940	3.32	83.76		5,580,375	34,640,315
10 Dumont Bor. ....				98,410,551	3.34	84.42		17,659,390	116,069,941
11 East Paterson Bor. ....				99,301,133	3.08	77.00		27,132,107	126,433,240
12 East Rutherford Bor. ....				67,733,631	2.14	87.29		7,740,658	75,474,289
13 Edgewater Bor. ....				90,734,765	1.86	143.90	16,191,989		74,542,776
14 Emerson Bor. ....				52,068,476	3.17	102.45	1,218,171		50,850,305
15 Englewood City ....				206,454,650	2.85	96.45		7,017,183	213,471,833
16 Englewood Cliffs Bor. ....				78,007,004	1.74	103.95	2,692,262		75,314,742
17 Fair Lawn ....				265,989,282	2.77	100.68	1,647,476		264,341,806
18 Fairview Bor. ....				58,382,534	2.14	89.92		5,698,098	64,080,632
19 Fort Lee Bor. ....				192,960,261	1.97	98.58		2,724,548	195,684,809
20 Franklin Lakes Bor. ....	\$84,525		\$84,525	47,511,900	2.28	94.09		2,923,597	50,435,497
21 Garfield City ....				142,355,989	2.36	97.57		3,166,116	145,522,105
22 Glen Rock Bor. ....	100,000		100,000	89,582,461	3.56	95.68		3,951,847	93,534,308
23 Hackensack City ....				261,776,889	2.58	97.58		5,414,429	267,191,318
24 Harrington Park Bor. ....				31,670,003	2.69	95.74		1,395,179	33,065,182
25 Hasbrouck Heights Bor. ....				87,161,824	2.37	98.08		1,650,584	88,812,408
26 Haworth Bor. ....				22,241,691	4.18	73.66		7,896,529	30,138,220
27 Hillsdale Bor. ....				66,812,365	3.12	89.09		589,010	67,401,375
28 Ho-Ho-Kus Bor. ....				39,288,166	2.41	88.57		4,932,089	44,220,255
29 Leonia Bor. ....				56,758,641	2.77	96.50		2,014,760	58,773,401
30 Little Ferry Bor. ....				40,513,730	2.34	90.23		4,128,408	44,642,138
31 Lodi Bor. ....				120,961,171	2.62	101.48	1,621,380		119,339,791
32 Lyndhurst Twp. ....				123,069,217	2.28	88.16		14,399,299	137,468,516
33 Mahwah Twp. ....				91,090,760	2.19	88.09		10,617,598	101,708,358
34 Maywood Bor. ....				73,235,057	2.61	100.93	632,318		72,602,739
35 Midland Park Bor. ....				48,106,837	3.10	97.53		1,138,620	49,245,457

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10* Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
36 Montvale Bor. ....				\$32,815,853	\$3.26	90.23		\$3,439,163	\$36,255,016
37 Moonachie Bor. ....				18,300,932	2.33	88.17		2,126,130	20,427,062
38 New Milford Bor. ....	\$50,000	\$1,000	\$51,000	104,315,600	2.67	99.67		340,024	104,655,624
39 North Arlington Bor. ....				91,886,571	2.38	88.40		11,597,776	103,484,347
40 Northvale Bor. ....				27,369,875	2.73	91.19		2,514,241	29,884,116
41 Norwood Bor. ....				24,084,359	2.52	90.48		2,520,918	27,205,277
42 Oakland Bor. ....				71,849,620	3.18	98.54		1,037,227	72,886,847
43 Old Tappan Bor. ....				23,480,600	2.56	96.69		776,191	24,256,791
44 Oradell Bor. ....				77,556,158	2.04	106.10	\$4,376,501		73,179,657
45 Palisades Park Bor. ....				70,511,002	2.39	87.31		10,003,646	80,514,648
46 Paramus Bor. ....				297,077,305	2.03	106.48	15,918,207		281,159,098
47 Park Ridge Bor. ....				46,982,661	3.12	94.15		2,782,901	49,765,562
48 Ramsey Bor. ....				84,705,911	2.69	97.80		1,806,497	86,512,408
49 Ridgefield Bor. ....				99,852,378	.79	93.99		5,287,383	105,139,761
50 Ridgefield Park Twp. ....				69,963,935	2.88	94.91		3,447,916	73,411,851
51 Ridgewood Twp. ....	343,100	2,000	345,100	227,770,181	3.20	97.18		6,367,472	234,137,653
52 River Edge Bor. ....				81,468,004	2.98	93.01		5,852,649	87,320,653
53 Rivervale Twp. ....				47,967,575	3.36	92.66		3,743,273	51,710,848
54 Rochelle Park Twp. ....				41,653,915	2.65	94.07		2,508,837	44,162,752
55 Rockleigh Bor. ....				7,579,195	.73	88.86		541,862	8,121,057
56 Rutherford Bor. ....				116,208,241	2.71	86.75		17,045,151	133,253,392
57 Saddle Brook Twp. ....				88,785,925	2.72	90.71		8,375,896	97,161,821
58 Saddle River Bor. ....				36,702,600	1.28	108.96	2,987,571		33,715,029
59 South Hackensack Twp. ....				33,298,598	2.08	90.19		2,802,278	36,100,876
60 Teaneck Twp. ....				282,362,637	2.86	93.52		19,055,730	301,418,367
61 Tenafly Bor. ....		2,000	2,000	118,243,625	3.32	81.91		25,525,943	143,769,568
62 Teterboro Bor. ....				56,206,276	.59	110.96	3,319,715		52,886,561
63 Upper Saddle River Bor. ...				52,053,100	2.10	108.50	3,952,578		48,100,522
64 Waldwick Bor. ....				55,024,213	3.52	88.55		6,940,316	61,964,529
65 Wallington Bor. ....				48,440,335	2.47	96.70		1,500,420	49,940,755
66 Washington Twp. ....				44,869,800	3.10	80.90		10,468,146	55,337,946
67 Westwood Bor. ....				56,386,094	3.71	78.07		14,881,093	71,267,187
68 Woodcliff Lake Bor. ....				28,379,623	3.19	97.85		616,983	28,996,606
69 Wood-Ridge Bor. ....				86,501,138	1.97	87.27		11,050,266	97,551,404
70 Wyckoff Twp. ....				103,098,512	2.71	97.05		3,060,933	106,159,445
71 Totals .....	\$577,625	\$5,000	\$582,625	\$5,872,033,360			\$56,889,640	\$351,743,792	\$6,166,887,512

\* Use also for other equalization purposes.



## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1964—(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	
	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)	I Total Tax Levy
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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	\$118,393.54		\$536.12	\$199.90		\$118,729.76	\$627,580.20	N11\$48,763.08		\$106,964.22	\$902,037.26	
2	63,235.84		321.75	557.48		63,000.11	195,592.50			67,194.08	325,786.69	
3	561,468.87		2,723.82	430.25		563,762.44	2,838,075.13			1,160,178.79	4,562,016.36	
4	184,981.82		805.81	177.80		185,609.83	674,480.89			517,638.38	1,377,729.10	
5	229,286.95		905.76	435.91		229,756.80	504,285.00			282,350.82	1,016,392.62	
6	328,175.87		1,453.98	1,244.87		328,384.98	1,189,394.00			871,527.62	2,389,306.60	
7	219,189.01		961.53	500.55		219,649.99	647,299.50	N553,332.35		344,078.35	1,764,360.19	
8	170,016.68		857.87	761.02		170,113.53	1,047,699.75			264,350.53	1,482,163.81	
9	115,953.83		534.50	49.52		116,438.81	407,397.96	N293,279.96		116,476.00	933,592.73	
10	388,528.63		1,783.10	2,083.34		388,228.39	2,070,288.60			687,027.05	3,145,544.04	
11	423,218.39		1,846.57	2,146.75		422,918.21	1,765,587.43			754,381.07	2,942,886.71	
12	252,640.11		994.65	1,007.49		252,627.27	653,773.25			503,980.14	1,410,380.66	
13	249,521.99		676.52			250,198.51	450,051.00			966,178.14	1,666,427.65	
14	170,214.61		806.84	663.57		170,357.88	1,062,054.48			364,790.91	1,597,203.27	
15	714,568.46		3,395.59	1,381.16		716,582.89	2,415,544.00		\$370,760.50	2,274,337.51	5,777,224.90	
16	252,106.04		889.88	305.21		252,690.71	828,739.60			248,132.96	1,329,563.27	
17	884,848.90		3,949.65	3,380.87		885,417.68	4,680,402.50			1,548,305.24	7,114,125.42	
18	214,501.36		862.24	316.55		215,047.05	620,636.00			361,774.16	1,197,457.21	
19	655,028.77		2,757.51	6,539.39		651,246.89	1,707,280.00			1,347,963.93	3,706,490.82	
20	168,826.09		620.13	367.01		169,079.21	450,813.80	R259,282.35		174,162.33	1,053,337.69	
21	487,115.82		1,933.83	2,219.83		486,829.82	1,499,087.50		195,537.50	999,840.30	3,181,295.12	
22	313,093.61		1,561.84	809.01		313,846.44	2,288,952.00			492,510.38	3,095,308.82	
23	894,387.27		3,892.88	33,519.66		864,760.49	2,761,398.50		289,121.63	2,699,644.52	6,614,925.14	
24	110,681.28		513.17		\$357.41	111,551.86	343,693.25	N280,996.80		88,265.00	824,506.91	
25	297,287.68		1,413.41	1,812.15		296,888.94	1,093,945.44			590,041.24	1,980,875.62	
26	100,883.67		459.62	104.72		101,238.57	338,825.00	N255,007.08		214,511.54	909,582.19	
27	225,617.10		1,104.44	2,926.43		223,795.11	824,288.40	P619,598.64		311,407.44	2,009,089.59	
28	118,021.40		709.05	144.76		148,585.69	627,154.00			143,401.82	919,144.51	
29	196,736.11		966.47	1,272.20		196,430.38	863,887.78			470,206.75	1,530,524.91	
30	149,433.60		602.76	767.38		149,268.98	530,388.00			226,011.98	905,668.96	
31	399,474.02		1,584.89	860.37		400,198.54	1,558,078.75			1,092,551.14	3,050,828.43	
32	460,157.50		1,966.46	770.06		461,353.90	1,357,887.50			844,815.22	2,664,056.62	
33	340,455.15		1,399.15	1,791.38		340,062.92	1,203,295.65			403,288.60	1,946,647.17	
34	243,027.98		1,254.78	356.06		243,926.70	1,074,733.50			515,070.18	1,833,730.38	
35	164,842.59		728.45	85.71		165,485.33	1,038,344.00			230,721.78	1,434,551.11	



Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1964—(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; 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	\$121,358.83		\$515.53	\$178.93	\$121,695.43		\$450,835.83	P\$336,808.39		\$127,758.86	\$1,037,098.51	
37	68,376.86		236.40		68,856.69		316,929.45			21,872.26	407,658.40	
38	350,320.73	**\$22,720.71		13,121.64	314,478.38		1,786,393.75			566,866.17	2,667,738.30	
39	346,400.04		1,532.07	3,050.70	344,881.41		1,107,767.20			640,264.44	2,092,913.05	
40	100,033.09		355.93	1,937.69	98,451.33		262,596.41	N248,090.22		111,481.16	720,619.12	
41	91,066.03		353.55	53.00	91,366.58		228,432.00	N230,294.95		50,376.30	600,469.83	
42	243,978.99		1,058.88	537.42	244,500.45		1,025,226.00	R517,251.69		419,597.26	2,206,575.40	
43	81,196.37		341.17	38.15	81,499.39		291,896.00	N205,359.64		581,755.03	1,525,044.08	
44	244,959.13		1,332.50	471.08	245,820.55		434,644.00	O673,074.58		171,504.95	1,624,447.70	
45	269,512.04		1,212.06	1,152.54	269,571.56		884,203.00			470,673.14	1,624,447.70	
46	941,142.54		3,593.18	6,225.73	938,509.99		4,048,456.37			860,307.09	5,847,273.45	
47	166,583.57		731.86		167,392.87		988,858.60			258,513.47	1,414,794.94	
48	289,588.74		1,310.37	2,314.10	288,585.01		1,488,497.06			437,263.22	2,214,345.29	
49	351,941.31		1,543.53	2,271.14	351,213.70		387,481.57			738,695.27	1,066,291.59	
50	245,736.37	***66,128.50		323.31	179,284.56		1,158,543.89			608,807.22	1,946,635.67	
51	783,744.54		3,861.08	1,558.39	786,047.23		4,491,598.00			1,841,729.40	7,119,374.63	
52	292,294.23		1,396.03	718.71	292,971.55		611,460.50	O947,148.42		492,273.01	2,343,853.48	
53	173,095.16		732.60	91.67	173,736.09		723,308.56	P480,806.49		180,998.50	1,558,849.64	
54	147,828.92		699.15	634.03	147,894.04		161,376.00			297,021.55	1,066,291.59	
55	27,184.15		49.21		27,233.36		20,000.00			7,290.00	54,523.36	
56	446,047.94		2,124.17	411.29	447,760.82		1,581,394.00			1,010,351.62	3,039,506.44	
57	325,236.22		1,440.70	3,913.13	322,763.79		1,399,589.82			586,513.89	2,308,897.50	
58	112,856.56		544.49	156.08	113,244.97		259,010.00			84,506.86	456,761.83	
59	120,842.86		408.58		121,342.07		258,010.00			302,222.06	681,574.13	
60	1,008,957.74		5,088.20	5,902.17	1,008,143.77		4,373,010.71			2,455,920.36	7,837,074.84	
61	481,249.44		2,343.24	1,311.87	482,280.81		2,308,092.00			1,052,341.94	3,842,714.75	
62	177,030.70		581.14		177,611.84		1,450.00			149,396.94	328,458.78	
63	161,010.08		695.73	273.00	161,432.81		736,396.05	NH55,364.92		113,881.87	1,067,075.65	
64	207,417.99		958.53	435.14	207,941.38		1,275,551.74			366,930.81	1,850,423.93	
65	167,170.01		687.70	229.06	167,628.65		527,744.79			437,508.90	1,132,882.34	
66	185,236.39		811.43	229.87	185,817.95			W1,004,029.01		147,370.62	1,337,217.58	
67	238,557.39		1,095.45	303.28	239,349.56			W1,293,001.99		491,125.35	2,023,476.90	
68	97,062.27		423.18	3,677.45	93,808.00		396,111.00	P261,416.98		131,293.96	882,629.94	
69	326,540.30		1,368.70	73.77	327,835.23		790,071.95			524,516.54	1,642,423.72	
70	355,354.57		1,647.85	2,358.67	354,643.75		1,191,269.00	R678,244.46		477,261.65	2,701,418.86	
71	\$20,642,832.64	\$88,849.21	\$88,849.21	\$123,941.37	\$768.91	\$20,519,660.18	\$78,660,140.11	\$9,241,152.00	\$855,419.63	\$38,209,854.49	\$147,486,226.41	

\*\* Division of Tax Appeal Judgment 1962 Equalization Table.  
\*\*\* Superior Court Judgment 1960, 1961, 1962, 1963.

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1964—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1	\$29,110.00	\$931,147.26	\$1,254.17		\$1,391,500	\$56,000.00	\$93,980.56	\$30,019.44	\$180,000.00
2	4,890.02	330,676.71			10,092,930	25,000.00	55,349.00	10,500.00	90,849.00
3	175,690.02	4,737,706.38	5,629.61		19,420,700	275,000.00	334,194.74	47,000.00	656,194.74
4	55,440.04	1,433,169.14	4,708.55		4,418,450	140,000.00	101,041.92	13,000.00	254,041.92
5	36,460.03	1,052,852.65	1,799.05		2,591,300	90,000.00	160,860.18	30,000.00	280,860.18
6	82,890.03	2,472,196.63	4,708.48		6,500,600	200,000.00	204,276.08	60,000.00	464,276.08
7	59,780.05	1,824,140.24	3,559.71		4,335,428	90,000.00	190,771.94	36,000.00	316,771.94
8	56,250.03	1,538,413.84	1,604.80		5,641,520	80,000.00	233,623.47	25,000.00	338,623.47
9	30,200.03	963,792.76			3,904,400	65,000.00	102,304.24	14,000.00	181,304.24
10	131,620.05	3,277,164.09	4,544.60		12,977,575	215,200.00	229,308.17	42,000.00	486,508.17
11	106,390.06	3,049,276.77	2,431.50		15,626,750	100,000.00	238,581.71	38,000.00	376,581.71
12	37,510.02	1,447,890.68	1,858.03		4,581,200	74,401.07	244,214.07	65,000.00	383,615.14
13	15,020.01	1,681,447.66	3,033.34		4,096,300	90,000.00	127,654.29	50,000.00	267,654.29
14	51,640.06	1,648,843.33	264.24		7,033,000	30,000.00	121,061.59	25,000.00	176,061.59
15	95,460.03	5,872,684.93	17,979.99		24,225,000	323,340.00	636,908.99	118,000.00	1,078,248.99
16	23,300.04	1,352,863.31	1,249.05		23,194,850	225,000.00	161,348.66	30,000.00	416,348.66
17	231,930.03	7,346,055.45	6,063.60		41,763,560	530,000.00	620,999.35	75,000.00	1,225,999.35
18	50,710.00	1,248,167.21	636.00		3,806,545	125,000.00	136,591.58	28,000.00	289,591.58
19	76,960.06	3,783,450.88	8,596.07		21,532,052	50,000.00	480,400.00	100,000.00	630,400.00
20	25,850.01	1,079,187.70	1,319.80		6,087,800	296,700.00	116,284.71	40,000.00	452,984.71
21	165,030.02	3,346,325.14	13,068.54		20,141,950	143,500.00	612,964.35	123,200.00	879,664.35
22	85,440.00	3,180,748.82	3,360.38		8,259,300	375,000.00	193,973.09	58,000.00	626,973.09
23	116,580.00	6,731,505.14	39,348.60		54,603,560	289,000.00	820,741.17	241,000.00	1,350,741.17
24	26,760.00	851,266.91			2,662,100	80,000.00	85,048.00	6,000.00	171,048.00
25	78,070.07	2,058,945.69	3,201.87		8,358,850	18,000.00	219,115.84	43,000.00	280,115.84
26	19,860.05	929,442.24			1,931,100	25,000.00	84,886.67	20,000.00	129,886.67
27	74,290.01	2,083,379.60	6,901.21		6,787,900	70,000.00	223,273.35	53,000.00	346,273.35
28	26,250.04	945,394.55	1,980.48		4,085,750	40,000.00	69,661.01	13,000.00	122,661.01
29	36,880.03	1,567,404.94	4,645.13		6,728,400	138,000.00	124,948.00	18,000.00	280,948.00
30	40,810.01	946,478.97	1,188.36		7,942,125	207,000.00	128,960.73	22,000.00	357,960.73
31	112,620.04	3,163,448.47	3,750.11		10,644,700	115,000.00	303,086.62	100,000.00	518,086.62
32	130,360.02	2,794,416.64	4,410.78		7,011,000	100,000.00	214,702.00	50,000.00	364,702.00
33	41,460.00	1,988,107.17	195.83		19,961,860	115,000.00	198,146.00	46,000.00	359,146.00
34	71,340.12	1,905,070.50	921.19		4,502,730	155,000.00	159,918.81	25,000.00	339,918.81
35	52,020.02	1,486,571.13	1,806.28		6,053,104	150,000.00	79,545.02	20,000.00	249,545.02

Abstract of Rates and Exemptions in the County of Bergen, for the Year 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
36	\$29,870.06	\$1,066,968.57	\$666.54	.....	\$1,452,100	\$69,820.25	\$118,995.54	\$49,000.00	\$237,815.79
37	18,750.06	426,408.46	410.67	.....	1,387,725	50,000.00	157,672.00	26,000.00	233,672.00
38	107,550.11	2,775,288.41	1,972.27	.....	9,432,770	197,500.00	248,098.95	22,000.00	467,598.95
39	86,230.10	2,179,143.15	1,917.02	.....	13,018,295	60,000.00	229,358.72	27,000.00	316,358.72
40	26,160.03	746,779.15	1,006.84	.....	1,569,000	70,000.00	73,900.44	22,000.00	165,900.44
41	21,360.01	621,829.84	31.70	.....	2,793,230	55,000.00	105,564.37	35,000.00	195,564.37
42	72,790.04	2,279,365.44	917.78	.....	6,530,000	65,000.00	153,337.39	70,000.00	288,337.39
43	18,880.09	600,635.12	.....	.....	4,529,100	125,700.00	117,312.48	28,000.00	271,012.48
44	53,380.02	1,578,424.10	3,113.10	.....	8,428,700	190,000.00	367,334.04	19,800.00	577,134.04
45	54,420.10	1,678,867.80	3,112.14	.....	4,252,100	125,000.00	175,059.09	14,000.00	314,059.09
46	171,680.08	6,018,953.53	7,251.66	.....	41,567,375	425,000.00	765,228.44	100,000.00	1,290,228.44
47	48,890.06	1,463,685.00	1,777.86	.....	5,359,175	85,000.00	165,505.59	20,000.00	270,505.59
48	62,865.04	2,277,210.33	3,892.44	.....	9,056,400	200,000.00	174,632.32	50,000.00	424,632.32
49	49,440.00	788,135.27	6,311.41	.....	8,474,490	700,000.00	1,710,766.45	5,000.00	2,415,766.45
50	64,310.02	2,010,945.69	3,179.99	.....	6,217,300	137,500.00	175,203.05	48,150.94	360,853.99
51	156,060.05	7,275,434.68	15,778.20	.....	29,580,200	179,260.77	486,264.99	160,000.00	825,525.76
52	82,940.00	2,426,793.48	1,934.08	.....	10,315,650	150,000.00	205,303.93	20,000.00	375,303.93
53	50,720.04	1,609,569.68	408.87	.....	1,917,975	80,000.00	166,088.63	36,000.00	282,088.63
54	43,840.00	1,100,131.59	1,066.42	.....	2,373,600	60,000.00	85,856.77	2,000.00	147,856.77
55	790.00	55,313.36	.....	.....	3,390,450	10,000.00	6,743.00	.....	16,743.00
56	108,350.03	3,147,856.47	14,939.01	.....	14,080,700	115,000.00	330,713.00	50,000.00	495,713.00
57	101,750.00	2,410,617.50	1,442.89	.....	10,890,077	15,000.00	164,792.00	171,000.00	350,792.00
58	9,670.01	466,431.84	899.97	.....	2,010,000	60,000.00	35,910.00	13,000.00	108,910.00
59	10,856.03	692,430.16	1,411.44	.....	1,289,475	20,000.00	97,593.56	17,000.00	134,593.56
60	232,800.10	8,069,874.94	12,586.83	.....	41,861,685	400,000.00	738,705.80	95,000.00	1,233,705.80
61	82,500.05	3,925,214.80	11,574.51	.....	17,130,450	245,000.00	288,203.36	20,000.00	553,203.36
62	.....	328,458.78	653.06	.....	1,980,142	37,000.00	48,086.60	.....	85,086.60
63	24,590.02	1,091,665.67	.....	.....	2,122,400	90,000.00	115,630.10	33,550.00	239,180.10
64	81,740.00	1,932,183.93	1,241.77	.....	5,804,700	75,000.00	133,151.00	17,000.00	225,151.00
65	62,900.04	1,195,782.38	2,100.53	.....	3,108,220	13,000.00	97,164.07	28,000.00	138,164.07
66	52,320.00	1,389,537.58	177.17	.....	3,727,600	80,600.00	147,065.62	31,000.00	258,665.62
67	63,460.06	2,086,936.96	7,043.72	.....	9,139,500	94,000.00	223,567.53	36,000.00	353,567.53
68	21,740.06	904,370.00	179.75	.....	1,111,850	70,000.00	84,371.00	38,000.00	192,371.00
69	56,040.04	1,698,463.76	4,068.08	.....	6,542,500	70,000.00	144,136.10	25,000.00	239,136.10
70	86,040.07	2,787,458.93	2,922.89	.....	6,795,800	150,000.00	175,236.12	65,000.00	390,236.12
71	\$4,670,553.47	\$152,156,779.88	\$273,149.96	.....	\$691,636,623	\$9,670,522.09	\$16,621,277.96	\$3,108,220.38	\$29,400,020.43
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget						Total County Taxes Appropriated		\$20,792,810.14	
						Less: Bank Stock Taxes Due County		273,149.96	
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes						Net County Taxes Apportioned (12 A III)		\$20,519,660.18	
						Adjustments (Net Total 12 A Iib) +		123,172.46	
***Bank Stock Tax Due Municipality				\$273,149.96		Total County Taxes Apportioned (including Adjustments—			
Bank Stock Tax Due County				273,149.96		Total 12 A I)			
Total Bank Stock Tax				\$546,299.92		\$20,642,832.64			

## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1964

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) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Bass River Twp. ....	\$275,415	\$477,250	\$752,665			\$1,350	\$1,800	\$45,516	\$48,666
2 Beverly City .....	308,530	1,651,720	1,960,250	\$1,700			43,290	98,022	141,312
3 Bordentown City .....	565,100	3,947,325	4,512,425	1,401			179,900	75,000	254,900
4 Bordentown Twp. ....	2,306,425	7,836,145	10,142,570	2,258	\$18,400	6,100	223,375	773,555	1,021,430
5 Burlington City .....	11,812,775	37,792,200	49,604,975	47,927			2,970,550	4,484,600	7,455,150
6 Burlington Twp. ....	8,567,575	30,212,750	38,780,325	7,111		65,900	141,400	7,252,600	7,459,900
7 Chesterfield Twp. ....	436,940	947,050	1,383,990			60,975	8,800	60,795	130,570
8 Cinnaminson Twp. ....	2,995,550	11,718,400	14,713,950			23,500	77,200	961,300	1,062,000
9 Delanco Twp. ....	516,165	2,477,675	2,993,840	465		450	76,675	150,915	228,040
10 Delran Twp. ....	2,748,250	10,634,180	13,382,430			8,720	955,460	757,950	1,752,130
11 Eastampton Twp. ....	1,822,900	4,410,100	6,233,000	896		41,300	31,000	299,000	371,300
12 Edgewater Park Twp. ....	1,028,215	3,170,800	4,199,015	4,339		4,075	79,775	155,850	239,700
13 Evesham Twp. ....	1,231,177	4,148,675	5,379,852		2,000	28,100	21,400	142,740	194,240
14 Fieldsboro Bor. ....	419,550	2,277,150	2,696,700	34			155,050	126,450	281,500
15 Florence Twp. ....	495,525	5,644,475	6,140,000	5,461		11,500	665,790	478,570	1,155,860
16 Hainesport Twp. ....	973,635	2,702,665	3,676,300	488		8,130	79,815	257,250	345,195
17 Lambertown Twp. ....	874,810	1,991,400	2,866,210	953		16,020	46,470	106,780	169,270
18 Mansfield Twp. ....	1,130,750	2,075,200	3,205,950	1,215	1,600	49,700	21,000	159,550	231,850
19 Maple Shade Twp. ....	3,891,577	15,353,895	19,245,472	3,498			313,050	437,975	751,025
20 Medford Twp. ....	2,269,800	4,817,550	7,087,350	95		48,500	82,700	264,300	395,500
21 Medford Lakes Bor. ....	830,655	3,319,050	4,149,705				24,350	25,000	49,350
22 Moorestown Twp. ....	3,380,080	14,647,680	18,027,760	3,346		6,850	153,720	1,088,962	1,249,532
23 Mount Holly Twp. ....	8,165,200	34,947,900	43,113,100	20,459			1,431,100	4,501,400	5,932,500
24 Mount Laurel Twp. ....	1,497,900	4,586,800	6,084,700	392		28,400	23,700	289,950	342,050
25 New Hanover Twp. ....	64,865	144,350	209,215	2,880			5,800	250,790	256,590
26 North Hanover Twp. ....	3,178,000	4,851,220	8,029,220	120	323,450	164,950	64,625	62,000	615,025
27 Palmyra Bor. ....	1,282,550	4,944,600	6,227,150	505			93,900	201,950	295,850
28 Pemberton Bor. ....	559,350	3,060,150	3,619,500	74			85,400	389,300	474,700
29 Pemberton Twp. ....	1,653,825	4,427,280	6,081,105	7,484		47,850	93,200	216,000	357,050
30 Riverside Twp. ....	1,134,110	7,954,580	9,088,690	2,582		363,750	968,030	275,000	1,606,780
31 Riverton Bor. ....	2,521,150	10,537,150	13,058,300	1,260			174,350	303,450	477,800
32 Shamong Twp. ....	1,070,975	2,083,610	3,154,585			71,525	29,550	87,075	188,150
33 Southampton Twp. ....	4,963,600	9,728,950	14,692,550	126				640,550	640,550
34 Springfield Twp. ....	1,397,630	2,148,400	3,546,030	36	1,350	94,300	19,000	149,575	264,225
35 Tabernacle Twp. ....	541,970	1,190,380	1,732,350			4,000	3,650	43,000	50,650
36 Washington Twp. ....	331,875	547,763	879,638				200	99,125	99,325
37 Westampton Twp. ....	547,100	1,868,425	2,415,525			13,850	2,150	167,250	183,250
38 Willingboro Twp. ....	4,006,270	26,580,320	30,586,590			2,900	141,990	409,655	554,545
39 Woodland Twp. ....	769,025	489,665	1,258,690	101		5,850	11,350	55,150	72,350
40 Wrightstown Bor. ....	104,280	695,250	799,530	203				379,051	379,051
41 Totals .....	\$82,671,074	\$293,048,128	\$375,714,202	\$117,559	\$346,800	\$1,178,545	\$9,530,565	\$26,722,951	\$37,778,861

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$1,782,000.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... \$0.41435058  
 Rate per \$100 to be applied to Col. 11 for apportionment of ..... \$0.00212805



TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Bass River Twp. ....				\$801,331	\$16.39	17.51		\$3,545,821	\$4,347,152
2 Beverly City .....				2,106,352	14.84	19.91		7,897,373	10,003,725
3 Bordentown City .....				4,768,786	9.66	28.56		11,287,382	16,056,168
4 Bordentown Twp. ....				11,166,258	7.13	31.61		21,944,016	33,110,274
5 Burlington City .....				57,108,052	1.51	108.89	\$4,049,851		53,058,201
6 Burlington Twp. ....				46,247,336	2.63	100.00			46,247,336
7 Chesterfield Twp. ....				1,514,560	15.73	13.74		8,688,717	10,203,277
8 Cinnaminson Twp. ....				15,775,950	13.19	18.05		66,803,778	82,579,728
9 Delanco Twp. ....				3,222,345	17.30	18.83		12,905,470	16,127,815
10 Delran Twp. ....				15,134,560	6.46	34.52		25,384,748	40,519,308
11 Eastampton Twp. ....				6,605,196	2.82	100.00			6,605,196
12 Edgewater Park Twp. ....				4,443,054	14.23	20.02		16,775,085	21,218,139
13 Evesham Twp. ....				5,574,092	16.32	13.34		34,948,873	40,522,965
14 Fieldsboro Bor. ....				2,978,234	2.76	100.00			2,978,234
15 Florence Twp. ....				7,301,321	17.23	16.96		30,062,830	37,364,151
16 Hainesport Twp. ....				4,021,983	8.33	32.59		7,604,154	11,626,137
17 Lumberton Twp. ....				3,036,433	14.02	19.53		11,809,724	14,846,157
18 Mansfield Twp. ....				3,439,015	7.60	25.41		9,410,933	12,849,948
19 Maple Shade Twp. ....				19,999,995	7.53	38.90		30,228,749	50,228,744
20 Medford Twp. ....				7,482,945	12.04	17.16		34,214,223	41,697,168
21 Medford Lakes Bor. ....				4,199,055	13.81	21.46		15,187,224	19,386,279
22 Moorestown Twp. ....				19,280,638	16.45	17.79		83,308,721	102,589,359
23 Mount Holly Twp. ....				49,066,059	3.50	100.00			49,066,059
24 Mount Laurel Twp. ....				6,427,142	15.37	16.81		30,112,206	36,539,348
25 New Hanover Twp. ....				468,685	1.32	19.39		869,769	1,338,454
26 North Hanover Twp. ....				8,644,365	1.73	100.00			8,644,365
27 Palmyra Bor. ....				6,523,505	12.33	23.39		20,392,704	26,916,209
28 Pemberton Bor. ....				4,094,274	3.04	100.00			4,094,274
29 Pemberton Twp. ....				6,445,639	10.30	16.30		31,226,293	37,671,932
30 Riverside Twp. ....				10,698,052	8.71	28.74		22,535,144	33,233,196
31 Riverton Bor. ....				13,537,360	3.24	100.00			13,537,360
32 Shamong Twp. ....				3,342,735	3.43	100.00			3,342,735
33 Southampton Twp. ....				15,333,226	2.46	100.00			15,333,226
34 Springfield Twp. ....				3,810,291	7.60	30.23		8,184,138	11,994,429
35 Tabernacle Twp. ....				1,783,000	11.58	26.66		4,765,587	6,548,587
36 Washington Twp. ....				978,963	10.21	17.42		4,169,948	5,148,911
37 Westampton Twp. ....				2,598,775	11.74	24.64		7,387,742	9,986,517
38 Willingboro Twp. ....				31,141,133	9.16	34.10		59,110,155	90,251,290
39 Woodland Twp. ....				1,331,141	6.73	30.57		2,858,712	4,189,853
40 Wrightstown Bor. ....				1,178,784	7.03	19.81		3,236,462	4,415,246
41 Totals .....				\$413,610,622			\$4,049,851	\$626,856,681	\$1,036,417,452
Total County Taxes Appropriated .....			\$4,321,122.31	* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.					
Less: Bank Stock Taxes Due County .....			57,286.08						
Net County Taxes Apportioned (12 A III) .....			\$4,263,836.23						
*Adjustments (Net Total 12 A IIB) ± .....			30,565.52						
Total County Taxes Apportioned (Including Adjustments— Total 12 A I) .....			\$4,294,401.75						

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



Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1964—(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	
	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)	I  Total Tax Levy
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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	\$18,012.45			\$773.62		\$17,238.83	\$886.30	\$83,377.00			\$20,730.00	\$122,232.13
2	41,450.49			40.71		41,409.78	2,126.79	192,655.00			55,318.62	291,510.19
3	66,528.83			2,968.27		63,560.56	3,268.06	219,725.00	B\$13,792.77	\$32,538.50	101,874.81	434,759.70
4	137,192.61			1,310.39		135,882.22	6,980.37	460,060.00	B26,319.73	43,491.30	79,711.31	752,444.93
5	219,846.96			2,509.30		217,337.66	11,165.07	514,956.00		43,647.01		787,105.74
6	191,626.11			379.64		191,246.47	9,822.65	687,156.00		177,860.00	102,492.80	1,168,577.92
7	42,277.34			146.80		42,130.54	2,163.94	73,847.00	N90,316.00		20,615.00	229,072.48
8	342,169.58			1,202.67		340,966.91	17,512.90	1,396,231.37			241,527.34	1,996,238.52
9	66,825.70			37.13		66,788.57	3,430.22	365,395.92			93,000.00	528,614.71
10	167,891.99			778.16		167,113.83	8,583.71	665,736.50			91,000.00	932,434.04
11	27,368.67			105.50		27,263.17	1,400.32	93,324.43	R50,660.00		3,331.40	175,979.32
12	87,917.48			298.37		87,619.11	4,500.38	471,747.25			40,500.00	604,366.74
13	167,907.14			854.99		167,052.15	8,580.60	419,940.00	L241,128.13		27,863.66	864,564.54
14	12,340.33			24.88		12,315.45	632.42	54,790.50			10,000.00	77,738.37
15	154,818.58			2,536.94		152,281.64	7,936.60	716,600.60			313,893.86	1,190,712.70
16	48,172.97			564.74		47,608.23	2,445.67	147,951.47	R88,455.88		28,800.00	315,261.25
17	61,515.15			1,083.14		60,432.01	3,104.56	183,951.88	R112,275.86		47,761.08	407,525.39
18	53,243.84			3,604.56		49,639.28	2,577.94	91,895.00	N105,909.92			250,022.14
19	208,123.10			2,808.31		205,314.79	10,547.85	851,402.00			339,456.98	1,406,721.62
20	172,772.46			536.39		172,236.07	8,846.39	353,817.00	L265,791.42		64,370.84	865,061.72
21	80,327.16			360.08		79,967.08	4,107.44	246,474.50	L157,983.44		66,331.22	554,863.68
22	425,079.61			498.04		424,581.57	21,806.62	2,049,358.00			587,554.05	3,083,300.24
23	203,305.50			997.16		202,308.34	10,391.46	654,260.75	R373,496.77		400,509.61	1,640,966.93
24	151,401.00			271.74		151,129.26	7,762.13	479,596.00	L236,783.55		77,555.41	952,826.35
25	5,545.90					5,545.90	284.83					5,830.73
26	35,817.98			432.51		35,385.47	1,817.83	12,605.00	N93,332.60			143,140.90
27	111,527.46			161.22		111,366.24	5,719.84	485,690.75			152,214.34	754,991.17
28	16,964.64			336.55		16,628.09	854.35	74,801.00			25,236.56	117,520.00
29	156,093.87			1,612.60		154,481.27	7,935.87	256,544.50			202,868.10	621,829.74
30	137,701.94			128.45		137,573.49	7,065.77	565,334.00			161,835.22	871,808.48
31	56,092.13			81.87		56,010.26	2,876.71	261,464.00			97,379.35	417,730.32
32	13,850.64					13,850.64	711.35	60,287.00	L35,463.88			110,312.87
33	63,533.31			1,706.03		61,827.28	3,176.31	155,268.00	L135,171.98		91.54	355,535.11
34	49,698.98			43.68		49,655.30	2,550.28	84,650.25	N98,840.48		43,910.00	279,606.31
35	27,134.10			207.63		26,926.47	1,384.00	91,500.00	L76,526.60			196,337.07
36	21,334.54			71.85		21,262.69	1,092.11	63,343.00			10,200.00	95,897.80
37	41,379.19			2.48		41,376.71	2,125.05	169,547.50	R76,889.66			289,938.92
38	373,956.74			971.83		372,984.91		1,884,346.00			472,254.69	2,729,585.60
39	17,360.68			9.26		17,351.42	891.16	68,091.70				86,334.28
40	18,294.60			108.03		18,186.57	934.15	36,029.26			25,804.43	80,954.41
41	\$4,294,401.75			\$30,565.52		\$4,263,836.23	\$200,000.00	\$15,743,751.13	\$2,279,138.67	\$297,536.81	\$4,005,992.22	\$26,790,255.06
***Bank Stock Tax Due Municipality						\$57,286.08						
Bank Stock Tax Due County						57,286.08						
Total Bank Stock Tax						\$114,572.16						

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1	\$9,070.00	\$131,302.13	.....	.....	\$73,750	\$5,000.00	\$23,541.00	\$26,729.00	\$55,270.00
2	21,010.00	312,520.19	\$2,006.38	.....	501,660	9,000.00	64,089.07	30,000.00	103,089.07
3	25,470.00	460,229.70	3,786.69	.....	1,564,150	60,000.00	130,000.00	50,000.00	240,000.00
4	42,640.00	795,084.93	897.39	.....	1,217,085	51,000.00	191,000.00	25,000.00	267,000.00
5	70,280.00	857,385.74	6,344.11	.....	23,324,100	230,000.00	1,859,710.08	30,289.92	2,120,000.00
6	47,330.00	1,215,907.92	507.20	.....	2,918,400	73,500.00	188,456.50	54,691.32	316,647.82
7	9,060.00	238,132.48	.....	.....	239,400	20,000.00	45,700.00	18,000.00	83,700.00
8	83,900.00	2,080,138.52	842.56	.....	1,196,400	117,000.00	259,720.00	63,000.00	439,720.00
9	28,610.00	557,224.71	.....	.....	609,000	34,182.00	62,673.00	45,500.00	142,355.00
10	45,090.00	977,524.04	.....	.....	1,748,980	50,000.00	268,400.00	63,401.98	381,801.98
11	9,780.00	185,759.32	.....	.....	338,100	16,000.00	46,612.00	15,000.00	77,612.00
12	27,660.00	632,026.74	.....	.....	235,100	50,000.00	83,000.00	40,889.41	173,889.41
13	45,070.00	909,634.54	2,136.34	.....	534,211	115,000.00	115,000.00	50,000.00	280,000.00
14	4,210.00	81,948.37	.....	.....	43,100	.....	63,638.00	14,300.89	77,938.89
15	67,100.00	1,257,812.70	2,706.14	.....	472,975	40,600.00	126,200.00	62,077.68	228,877.68
16	19,410.00	334,671.25	.....	.....	1,174,585	45,000.00	35,000.00	50,000.00	130,000.00
17	18,040.00	425,565.39	2,316.92	.....	1,251,850	35,000.00	49,107.00	40,000.00	124,107.00
18	11,210.00	261,232.14	983.25	.....	622,400	34,000.00	80,600.00	20,000.00	143,600.00
19	98,690.00	1,505,411.62	1,543.02	.....	2,306,000	100,000.00	223,000.00	60,000.00	383,000.00
20	35,370.00	900,431.72	3,629.16	.....	1,367,000	85,189.88	113,500.00	66,000.00	264,689.88
21	24,840.00	579,703.68	.....	.....	197,400	25,000.00	37,142.00	11,000.00	73,142.00
22	87,790.00	3,171,090.24	5,445.95	.....	2,016,350	194,907.75	279,265.61	115,000.00	589,173.36
23	75,450.00	1,716,416.93	5,790.72	.....	8,603,100	23,000.00	202,885.00	86,000.00	311,885.00
24	34,550.00	987,376.35	544.59	.....	743,550	69,750.00	135,081.00	65,375.00	270,206.00
25	350.00	6,180.73	.....	.....	30,009,850	45,418.89	49,000.00	.....	94,418.89
26	6,150.00	149,290.90	.....	.....	8,273,100	16,559.24	77,690.00	15,000.00	109,249.24
27	49,210.00	804,201.17	1,559.43	.....	1,376,825	50,000.00	174,936.23	33,240.44	258,176.67
28	6,890.00	124,410.00	2,413.44	.....	1,415,600	16,500.00	19,300.00	14,000.00	49,800.00
29	41,590.00	663,419.74	1,131.90	.....	5,690,100	80,000.00	174,000.00	40,000.00	294,000.00
30	59,610.00	931,418.48	5,109.22	.....	1,925,685	44,872.42	128,200.00	53,600.00	226,672.42
31	19,570.00	437,300.32	2,262.33	.....	2,314,350	14,000.00	55,835.00	12,000.00	81,835.00
32	4,310.00	114,622.87	.....	.....	1,330,600	29,123.00	20,250.00	15,000.00	64,373.00
33	20,950.00	376,485.11	1,158.46	.....	407,000	70,000.00	76,600.00	37,200.00	183,800.00
34	9,860.00	289,466.31	.....	.....	187,550	23,500.00	46,377.00	28,000.00	97,877.00
35	10,000.00	206,337.07	.....	.....	136,450	50,000.00	20,643.00	27,000.00	97,643.00
36	4,030.00	99,927.80	.....	.....	40,200	6,600.00	16,159.00	7,075.37	29,834.37
37	15,110.00	305,048.92	.....	.....	167,925	45,664.44	71,500.00	19,500.00	136,664.44
38	122,140.00	2,851,725.60	3,575.31	.....	2,799,395	76,298.05	247,871.95	42,000.00	366,170.00
39	3,210.00	89,544.28	.....	.....	966,500	27,434.61	25,396.00	16,000.00	68,830.61
40	1,830.00	82,784.41	595.57	.....	819,750	18,500.00	35,520.00	4,002.01	58,022.01
41	\$1,316,440.00	\$28,106,695.06	\$57,286.08	.....	\$111,159,526	\$2,097,600.28	\$5,931,608.44	\$1,465,873.02	\$9,495,081.74
FIRE DISTRICTS 1964									
			Valuations	Budget	Rate				
Chesterfield Township			\$327,950	\$682.00	\$0.21	Edgewater Park Twp. District No. 1	550,085	600.00	0.11
Delanco Township			3,221,880	13,570.00	0.43	Edgewater Park Twp. District No. 2	2,800,925	2,700.00	0.10
						Mansfield Township	494,650	750.00	0.16
						Moorestown Twp. District No. 1	13,423,439	46,870.00	0.35
						Moorestown Twp. District No. 2	5,580,674	21,462.50	0.39

## Abstract of Ratables and Exemptions in the County of Camden, for the Year 1964

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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Audubon Bor. ....	\$4,679,525	\$18,998,100	\$23,677,625	\$3,100			\$911,875	\$689,610	\$1,601,485
2 Audubon Park Bor. ....	91,000	803,160	894,160					7,000	7,000
3 Barrington Bor. ....	2,303,450	13,128,550	15,432,000	100			2,292,350	734,500	3,026,850
4 Bellmawr Bor. ....	2,576,175	15,488,200	18,064,375				150,550	220,000	370,550
5 Berlin Bor. ....	1,272,025	6,887,375	8,159,400	3,853		\$2,300	96,450	638,025	736,775
6 Berlin Twp. ....	755,433	4,014,475	4,769,908			4,075	29,355	73,350	106,780
7 Brooklawn Bor. ....	985,100	3,556,525	4,541,625	640			217,250	62,000	279,250
8 Camden City ....	23,312,130	119,575,390	142,887,520	1,845,807			18,443,725	14,242,185	32,685,910
9 Cherry Hill Twp. ....	25,592,625	98,606,175	124,198,800	567		29,700	1,642,650	3,136,450	4,808,800
10 Chesilhurst Bor. ....	102,505	650,495	753,000				15,475	24,045	39,520
11 Clementon Bor. ....	1,343,975	5,951,350	7,295,325	1,828			144,250	80,000	224,250
12 Collingswood Bor. ....	6,436,600	28,997,025	35,433,625	7,387			610,300	948,175	1,558,475
13 Gibbsboro Bor. ....	340,453	2,428,266	2,768,719				218,325	189,816	408,141
14 Gloucester City ....	10,015,400	40,624,000	50,639,400	14,030			1,196,700	6,428,700	7,625,400
15 Gloucester Twp. ....	1,349,180	11,803,125	13,152,305	2,137		4,900		451,595	456,495
16 Haddon Twp. ....	9,024,025	30,434,750	39,458,775	4,286			381,800	391,385	773,185
17 Haddonfield Bor. ....	20,317,650	54,378,450	74,696,100	10,582				3,334,300	3,334,300
18 Haddon Heights Bor. ....	3,149,850	15,240,975	18,390,825	2,000				430,050	430,050
19 Hi-Nella Bor. ....	116,775	619,175	735,950	30		800	1,900	7,700	10,400
20 Laurel Springs Bor. ....	619,900	3,310,960	3,930,860	280			41,225	453,250	494,475
21 Lawnside Bor. ....	588,550	2,446,650	3,035,200					180,350	180,350
22 Lindenwald Bor. ....	1,587,801	9,208,425	10,796,226	1,698			27,550	125,260	152,810
23 Magnolia Bor. ....	959,375	6,014,750	6,974,125	100			92,400	99,050	191,450
24 Merchantville Bor. ....	1,545,625	7,362,750	8,908,375	5,835			46,035	1,125,120	1,171,155
25 Mt. Ephraim Bor. ....	1,019,430	3,148,830	4,168,260				42,990	96,200	139,190
26 Oaklyn Bor. ....	1,913,425	7,554,055	9,467,480	6,347			49,600	107,975	157,575
27 Pennsauken Twp. ....	21,182,000	69,931,050	91,113,050	53,583			5,712,300	4,495,900	10,208,200
28 Pine Hill Bor. ....	726,450	3,928,900	4,655,350	45			400	42,125	42,525
29 Pine Valley Bor. ....	169,122	206,463	375,585					2,000	2,000
30 Runnemede Bor. ....	6,580,150	24,596,600	31,176,750				1,509,200	311,500	1,820,700
31 Somerdale Bor. ....	1,128,326	7,207,819	8,336,145	50			165,286	164,614	329,900
32 Stratford Bor. ....	6,998,400	25,605,550	32,603,950	710			217,300	720,500	937,800
33 Tavistock Bor. ....	141,000	171,100	312,100					7,400	7,400
34 Voorhees Twp. ....	2,493,625	8,378,300	10,871,925	1,193		9,950	56,850	87,500	154,300
35 Waterford Twp. ....	706,004	3,203,255	3,909,259	816				60,000	60,000
36 Winslow Twp. ....	3,370,775	10,245,375	13,616,150	4,570		27,375	93,200	650,320	800,895
37 Woodlynne Bor. ....	1,022,500	6,747,000	7,769,500				22,400	45,825	68,225
38 Totals ....	\$166,516,334	\$671,453,393	\$837,969,727	\$1,971,574		\$79,100	\$34,429,691	\$40,893,775	\$75,402,566

## Abstract of Ratables and Exemptions in the County of Camden, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Audubon Bor. ....				\$25,282,210	\$5.60	50.45		\$23,255,229	\$48,537,439
2 Audubon Park Bor. ....				901,160	11.82	61.86		551,297	1,452,457
3 Barrington Bor. ....				18,458,950	6.72	40.16		22,994,295	41,453,245
4 Bellmawr Bor. ....				18,434,925	6.52	44.93		22,141,223	40,576,148
5 Berlin Bor. ....				8,900,028	5.76	45.33		9,840,600	18,740,628
6 Berlin Twp. ....				4,876,688	7.30	40.64		6,967,070	11,843,758
7 Brooklawn Bor. ....				4,821,515	5.44	46.66		5,191,819	10,013,334
8 Camden City ....				177,419,237	9.08	47.37		158,753,856	336,173,093
9 Cherry Hill Twp. ....				129,008,167	5.88	49.32		127,623,584	256,631,751
10 Chesilhurst Bor. ....				792,520	7.08	48.66		794,472	1,586,992
11 Clementon Bor. ....				7,521,403	6.68	47.27		8,137,984	15,659,387
12 Collingswood Bor. ....				36,999,487	6.24	41.08		50,821,548	87,821,035
13 Gibbsboro Bor. ....				3,176,860	11.24	27.79		7,194,286	10,371,146
14 Gloucester City ....				58,278,830	3.50	95.63		2,314,066	60,592,896
15 Gloucester Twp. ....				13,610,937	15.42	18.58		57,635,128	71,246,065
16 Haddon Twp. ....				40,236,246	6.36	48.07		42,627,297	82,863,543
17 Haddonfield Bor. ....				78,040,982	3.24	86.25		11,908,074	89,949,056
18 Haddon Heights Bor. ....				18,822,875	7.00	43.64		23,751,304	42,574,179
19 Hi-Nella Bor. ....				746,380	7.36	52.90		655,260	1,401,640
20 Laurel Springs Bor. ....				4,425,615	5.56	55.38		3,167,118	7,592,733
21 Lawnside Bor. ....				3,215,550	7.04	48.72		3,194,685	6,410,235
22 Lindenwood Bor. ....				10,950,734	7.52	43.55		13,994,190	24,944,924
23 Magnolia Bor. ....				7,165,675	7.64	45.30		8,421,294	15,586,969
24 Merchantville Bor. ....				10,085,365	6.24	41.40		12,609,439	22,694,804
25 Mt. Ephraim Bor. ....				4,307,450	14.08	19.49		17,218,400	21,525,850
26 Oaklyn Bor. ....				9,631,402	6.48	48.20		10,174,595	19,805,997
27 Pennsauken Twp. ....				101,374,833	4.64	49.31		93,662,959	195,037,792
28 Pine Hill Bor. ....				4,697,920	9.52	39.64		7,088,722	11,786,642
29 Pine Valley Bor. ....				377,585	6.00	30.55		853,825	1,231,410
30 Runnemede Bor. ....				32,997,450	2.80	96.52		1,124,068	34,121,518
31 Somerdale Bor. ....				8,666,095	7.44	45.14		10,131,168	18,797,263
32 Stratford Bor. ....				33,542,460	2.96	105.17		—1,602,761	31,939,699
33 Tavistock Bor. ....				319,500	3.12	47.07		350,955	670,455
34 Voorhees Twp. ....				11,027,418	6.16	45.52		13,011,917	24,039,335
35 Waterford Twp. ....				3,970,075	10.88	29.25		9,455,729	13,425,804
36 Winslow Twp. ....				14,421,615	5.64	49.72		13,769,510	28,191,125
37 Woodlynne Bor. ....				7,837,725	4.20	87.29		1,131,290	8,969,015
38 Totals .....				\$915,343,867				\$800,915,495	\$1,716,259,362



Abstract of Ratables and Exemptions in the County of Camden, for the Year 1964—(Continued)

12—APPORTIONMENT OF TAXES														
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D			
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	County Library Taxes	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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	\$363,477.74			\$3,482.50		\$359,995.24	\$5,374.48	\$711,129.00			\$261,798.99	\$1,338,297.71		
2	10,876.88					10,876.88	160.83	71,985.00			23,500.00	106,522.71		
3	310,427.01			5,370.84		305,056.17	4,590.05	666,973.36			210,500.00	1,187,119.58		
4	303,858.78			235.97		303,622.81	4,492.93	345,414.00	B\$246,299.72		229,624.81	1,129,454.27		
5	140,341.17			97.73		140,243.44	2,075.12	251,867.75	D29,416.90		61,301.83	484,905.04		
6	88,693.23			345.17		88,348.06	1,311.44	77,487.02	A127,868.21		39,500.00	334,514.73		
7	74,985.91			1,137.26		73,848.65	1,108.76	150,476.00			19,614.02	245,047.43		
8	2,517,467.74			44,242.17	\$1,985.07	2,475,210.64		5,377,500.00		\$46,025.00	7,704,021.63	15,602,757.27		
9	1,921,814.00			10,222.27		1,911,591.73		4,484,597.50			928,939.83	7,325,129.06		
10	11,884.36			2,302.53		9,581.83	175.73	21,128.00	A18,465.82		4,000.00	53,351.38		
11	117,266.98			733.50		116,533.48	1,733.94	105,572.50	A181,788.56		67,629.81	473,258.29		
12	657,657.11			3,003.89		654,653.22		1,121,234.00			436,889.28	2,212,776.50		
13	77,665.42			165.15		77,500.27	1,148.38	204,764.25	D16,886.72		40,900.00	341,199.62		
14	453,756.31			2,755.91	20,872.32	471,872.72	6,709.36	885,822.00			588,317.46	1,952,721.54		
15	533,533.69			42.33		533,491.36	7,888.97	854,187.00	B408,059.04		165,455.85	1,969,082.22		
16	620,532.40			710.67		619,821.73	9,175.35	1,504,957.75			307,000.00	2,440,954.83		
17	673,593.01			1,109.78	405.52	672,888.75		1,217,834.00			561,609.25	2,452,332.00		
18	318,821.24			297.27		318,523.97		696,650.98			237,381.02	1,252,555.97		
19	10,496.33					10,496.33	155.20	40,432.00				51,083.53		
20	56,858.98			50.67		56,808.31	840.73	156,799.85			14,742.25	229,191.14		
21	48,003.72			241.53		47,762.19	700.80	120,146.44			47,000.00	215,618.43		
22	186,802.70			1,019.05		185,783.65	2,762.11	182,837.00	A289,713.82		107,300.00	768,396.58		
23	116,724.67			500.61		116,224.06	1,725.92	185,960.00	C153,790.34		62,591.40	520,291.72		
24	169,952.44			3,816.39		166,136.05	2,512.96	264,551.37			171,057.90	604,258.28		
25	161,198.60			260.77		160,937.83	2,383.52	280,004.50			123,674.97	567,000.82		
26	148,319.30			1,796.34	704.85	147,227.81	2,183.09	343,940.00			97,796.75	591,157.65		
27	1,460,561.12			15,698.96		1,444,862.16	21,596.23	2,356,694.63			664,415.12	4,487,568.14		
28	88,265.52			125.85		88,139.67	1,305.12	126,252.75	A136,871.68		62,100.00	414,669.22		
29	9,221.54					9,221.54	136.35				13,200.00	22,557.89		
30	255,522.60			998.55		254,524.05	3,778.22	267,061.00	B209,940.49		127,193.56	862,497.32		
31	140,765.29			441.70		140,323.59	2,081.39	209,630.00	C169,168.35		88,020.63	609,223.96		
32	239,183.81			423.90		238,759.91	3,536.63	368,115.75	C211,064.31		122,060.00	943,536.60		
33	5,020.77					5,020.77	74.24	785.00			4,070.00	9,950.01		
34	180,021.10			534.60		179,486.50	2,661.84	372,160.81	D37,281.38		58,573.27	650,163.80		
35	100,540.55			349.43		100,191.12	1,486.62	122,686.89	A155,961.36		22,504.83	402,830.82		
36	211,112.22			2,539.84		208,572.38	3,121.56	165,261.50	A327,394.09		70,000.00	774,349.53		
37	67,165.42			128.37		67,037.05	993.13	161,964.00			76,600.00	306,594.18		
38	\$12,852,389.66			\$105,181.50	\$23,967.76	\$12,771,175.92	\$100,000.00	\$24,474,863.60	\$2,719,970.79	\$46,025.00	\$13,820,884.46	\$53,932,919.77		
A Lower Camden County Regional High School (Calendar Year Adjustment Credit, Berlin Township)						\$1,247,690.87		Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget				\$3,615,000.00		
B Black Horse Pike Regional High School						864,299.25		Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes				\$0.748860571		
C Central Camden County Regional High School						534,023.00								
D Eastern Camden County Regional High School						83,585.00								



TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1	\$81,810.00	\$1,420,107.71	\$4,389.46	.....	\$3,497,850	\$70,000.00	\$111,830.55	\$14,000.00	\$195,830.55
2	.....	106,522.71	.....	.....	227,000	9,781.00	4,700.00	.....	14,481.00
3	50,510.00	1,237,629.58	.....	.....	813,950	66,089.13	100,512.96	17,487.04	184,089.13
4	72,940.00	1,202,394.27	905.19	.....	2,242,575	90,000.00	123,480.00	32,900.00	246,380.00
5	28,080.00	512,985.04	1,439.73	.....	748,475	20,000.00	93,263.00	22,000.00	135,263.00
6	21,350.00	355,864.73	.....	.....	106,028	20,000.00	37,863.00	21,000.00	78,863.00
7	17,630.00	262,677.43	.....	.....	426,425	17,012.31	78,614.00	5,400.00	101,026.31
8	520,140.00	16,122,897.27	71,515.96	.....	40,921,257	925,000.00	2,737,619.38	740,000.00	4,402,619.38
9	241,080.00	7,566,209.06	8,700.17	.....	6,064,050	450,000.00	748,600.00	161,400.00	1,360,000.00
10	2,650.00	56,001.38	.....	.....	142,575	1,000.00	15,232.00	8,000.00	24,232.00
11	29,380.00	502,638.29	2,470.19	.....	790,566	50,000.00	63,500.00	36,500.00	150,000.00
12	98,710.00	2,311,486.50	5,120.72	.....	4,794,075	78,000.00	230,000.00	80,000.00	388,000.00
13	15,990.00	357,189.62	.....	.....	250,268	32,000.00	18,500.00	5,000.00	55,500.00
14	88,660.00	2,041,381.54	3,057.54	.....	7,807,850	173,000.00	256,600.00	95,000.00	524,600.00
15	130,100.00	2,069,182.22	2,544.15	.....	4,062,200	255,000.00	236,000.00	81,000.00	572,000.00
16	114,930.00	2,555,884.83	.....	.....	3,487,525	180,000.00	205,000.00	50,000.00	435,000.00
17	82,080.00	2,534,412.00	10,107.17	.....	11,101,900	70,000.00	214,526.11	70,000.00	354,526.11
18	65,990.00	1,318,545.97	2,254.67	.....	5,286,300	80,000.00	179,154.58	7,000.00	266,154.58
19	3,720.00	54,803.53	.....	.....	12,383	13,200.00	18,100.00	1,600.00	32,900.00
20	17,150.00	246,341.14	1,499.85	.....	444,315	38,000.00	67,800.00	3,100.00	108,900.00
21	10,490.00	226,108.43	.....	.....	244,700	36,500.00	40,000.00	37,000.00	113,500.00
22	53,760.00	822,156.58	.....	.....	3,693,350	59,777.62	85,626.00	45,000.00	190,403.62
23	28,560.00	548,851.72	.....	.....	601,700	80,000.00	66,008.60	25,000.00	171,008.60
24	23,820.00	628,078.28	3,742.10	.....	1,792,440	25,000.00	120,000.00	6,000.00	151,000.00
25	39,710.00	606,710.82	1,125.03	.....	364,640	50,000.00	80,200.00	5,500.00	135,700.00
26	31,780.00	622,937.65	2,103.25	.....	1,080,550	55,000.00	88,500.00	10,500.00	154,000.00
27	229,435.00	4,717,003.14	3,234.91	.....	8,773,100	199,747.01	619,034.00	117,000.00	935,781.01
28	32,630.00	447,299.22	.....	.....	393,625	41,000.00	47,097.00	31,000.00	119,097.00
29	.....	22,557.89	.....	.....	.....	5,000.00	.....	1,150.00	6,150.00
30	63,570.00	926,067.32	1,806.44	.....	5,911,250	100,000.00	98,000.00	25,000.00	223,000.00
31	36,780.00	646,003.96	1,979.37	.....	1,359,270	82,000.00	67,000.00	20,000.00	169,000.00
32	48,270.00	991,806.60	.....	.....	2,012,250	92,050.00	85,635.00	18,000.00	195,685.00
33	.....	9,950.01	.....	.....	.....	.....	370.00	.....	370.00
34	28,690.00	678,853.80	426.73	.....	925,300	120,000.00	85,200.00	38,800.00	244,000.00
35	29,420.00	432,250.82	1,743.81	.....	249,221	14,000.00	63,711.38	46,000.00	123,711.38
36	40,560.00	814,909.53	.....	.....	389,850	84,600.00	108,000.00	90,000.00	282,600.00
37	23,135.00	329,729.18	.....	.....	448,100	28,000.00	19,400.00	12,000.00	59,400.00
38	\$2,403,510.00	\$56,336,429.77	\$130,166.44	.....	\$121,466,913	\$3,710,757.07	\$7,214,677.54	\$1,979,337.04	\$12,904,771.65
Total County Taxes Appropriated .....				\$12,901,342.36	***Bank Stock Tax Due Municipality .....				\$130,166.44
Less: Bank Stock Taxes Due County .....				130,166.44	Bank Stock Tax Due County .....				130,166.45
Net County Taxes Apportioned (12 A III) .....				\$12,771,175.92	Total Bank Stock Tax .....				\$260,332.59
*Adjustments (Net Total 12 A IIb) ± .....				81,213.74	* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.				
Total County Taxes Apportioned (including Adjustments—Total 12 A I) .....				\$12,852,389.66					

## Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1964

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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Avalon Bor. ....	\$10,876,500	\$14,719,525	\$25,596,025	.....	.....	.....	\$162,425	\$522,525	\$684,950
2 Cape May City .....	6,511,615	18,730,190	25,241,805	\$17,784	.....	.....	563,500	857,790	1,421,290
3 Cape May Point Bor. ....	591,525	2,269,300	2,860,825	.....	.....	.....	2,000	23,290	25,290
4 Dennis Twp. ....	1,727,208	5,517,927	7,245,135	417	.....	\$8,000	99,009	304,000	411,009
5 Lower Twp. ....	8,932,100	39,896,900	48,829,000	211	.....	5,000	1,426,800	2,963,550	4,395,350
6 Middle Twp. ....	7,327,965	23,267,275	30,595,240	11,482	\$127,800	15,700	407,750	1,364,552	1,915,802
7 North Wildwood City .....	11,040,180	33,311,575	44,351,755	.....	.....	.....	151,490	2,018,855	2,170,345
8 Ocean City .....	8,280,265	139,189,070	147,469,335	18,285	.....	.....	4,166,055	1,601,000	5,767,055
9 Sea Isle City .....	6,175,100	15,272,850	21,447,950	.....	.....	.....	.....	571,700	571,700
10 Stone Harbor Bor. ....	11,901,950	21,727,500	33,629,450	.....	.....	.....	.....	562,300	562,300
11 Upper Twp. ....	4,151,250	11,875,800	16,027,050	3,119	.....	5,100	27,250	771,750	804,100
12 West Cape May Bor. ....	518,595	3,174,350	3,692,945	2,116	.....	1,500	24,710	72,000	98,210
13 West Wildwood Bor. ....	504,055	2,365,405	2,869,460	.....	.....	.....	25,900	58,500	84,400
14 Wildwood City .....	26,813,552	44,188,600	71,002,152	27,022	.....	.....	830,608	8,501,478	9,332,086
15 Wildwood Crest Bor. ....	13,189,200	30,474,000	43,663,200	.....	.....	.....	38,497	1,180,925	1,219,422
16 Woodbine Bor. ....	449,450	3,251,850	3,701,300	1,263	.....	11,300	36,750	451,300	499,350
17 Totals .....	\$118,990,510	\$409,232,117	\$528,222,627	\$81,699	\$127,800	\$46,600	\$7,962,744	\$21,825,515	\$29,962,659

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Avalon Bor. ....				\$26,280,975	\$1.97	94.10		\$1,604,851	\$27,885,826
2 Cape May City .....				26,680,879	3.23	112.33	\$2,770,642		23,910,237
3 Cape May Point Bor. ....				2,886,115	2.65	83.83		551,825	3,437,940
4 Dennis Twp. ....		\$1,000	\$1,000	7,655,561	2.63	94.89		390,163	8,045,724
5 Lower Twp. ....				53,224,561	2.10	89.68		5,615,872	58,840,433
6 Middle Twp. ....				32,522,524	2.66	94.23		1,873,443	34,395,967
7 North Wildwood City .....				46,522,100	2.40	94.17		2,745,786	49,267,886
8 Ocean City .....				153,254,675	2.18	94.32		8,880,680	162,135,355
9 Sea Isle City .....				22,019,650	2.26	102.87	598,383		21,421,267
10 Stone Harbor Bor. ....				34,191,750	1.81	84.73		6,060,683	40,252,433
11 Upper Twp. ....				16,834,269	1.07	88.08		2,168,964	19,003,233
12 West Cape May Bor. ....				3,793,271	3.67	105.20	156,908		3,636,363
13 West Wildwood Bor. ....				2,953,860	2.84	90.47		302,265	3,256,125
14 Wildwood City .....				80,361,260	1.97	104.10	2,796,435		77,564,825
15 Wildwood Crest Bor. ....				44,882,622	2.11	98.06		863,824	45,746,446
16 Woodbine Bor. ....				4,201,913	3.90	112.57	413,302		3,788,611
17 Totals .....		\$1,000	\$1,000	\$558,265,985			\$6,735,670	\$31,058,356	\$582,588,671

### Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1964—(Continued)

12—APPORTIONMENT OF TAXES													
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D		
	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)	I Total Tax Levy
		(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)	(a)	(b)			(c)					
									Deduct Over-payment	Add Under-payment			
1	\$134,536.40			\$98.06		\$134,438.34	\$2,318.26	\$66,625.77			\$305,190.85	\$508,573.22	
2	115,358.67			213.96		115,144.71	1,982.19	134,325.03		\$155,312.57	432,431.35	839,195.85	
3	16,586.22			2.30		16,583.92	285.18	12,890.00			43,000.00	72,759.10	
4	38,816.41				\$13.94	38,830.35	664.62	144,639.19			184,134.16		
5	283,879.81				75.55	283,955.36	4,869.94	288,707.60		381,449.88	82,556.68	1,041,539.46	
6	165,946.50			385.91		165,560.59	2,836.67	591,700.00			42,126.75	802,224.01	
7	237,696.43			145.74		237,550.69	4,089.04	219,574.95		\$22,520.00	594,263.16	1,077,997.84	
8	782,236.47			892.90		781,343.57		667,500.00		25,400.00	1,787,492.90	3,261,736.47	
9	103,348.35			215.91		103,132.44	1,775.44	92,240.92			286,780.50	483,929.30	
10	194,200.12			49.62		194,150.50	3,349.35	100,801.08			309,984.51	608,285.44	
11	91,683.75			118.04		91,565.71	1,570.57	67,388.05			—466.97	160,057.36	
12	17,544.68				10.34	17,555.02	301.17	42,705.00		55,473.55	14,600.00	130,634.74	
13	15,709.26			30.33		15,678.93	269.90	19,796.00			45,500.00	81,244.83	
14	374,217.22			326.57		373,890.65	6,444.55	270,556.50		19,425.00	883,795.51	1,554,112.21	
15	220,708.28			174.80		220,533.48	3,797.33	252,947.00			439,820.78	917,098.59	
16	18,278.29			11.93		18,266.36	312.81	97,274.25			38,085.56	153,938.98	
17	\$2,810,746.86			\$2,666.07	\$99.83	\$2,808,180.62	\$34,867.02	\$3,069,671.34	\$592,236.00	\$67,345.00	\$5,305,161.58	\$11,877,461.56	

## Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1	\$7,580.00	\$516,153.22	\$583.15	.....	\$2,139,670	\$200,000.00	\$72,640.00	\$25,400.00	\$298,040.00
2	23,300.00	862,495.85	1,464.79	.....	6,498,095	62,500.00	159,411.00	115,000.00	336,911.00
3	3,500.00	76,259.10	.....	.....	54,175	4,000.00	10,000.00	4,099.08	18,099.08
4	17,210.00	201,344.16	.....	.....	847,244	44,004.25	69,831.00	30,000.00	143,835.25
5	77,300.00	1,118,839.46	443.32	.....	3,974,100	105,000.00	131,400.00	88,862.40	325,262.40
6	62,540.00	864,764.01	1,773.25	.....	4,804,250	85,500.00	152,400.00	90,000.00	327,900.00
7	37,950.00	1,115,947.84	321.10	.....	3,578,520	129,692.60	131,432.00	64,000.00	325,124.60
8	71,990.00	3,333,726.47	5,346.47	.....	1,999,275	598,150.15	371,738.41	105,000.00	1,074,888.56
9	13,990.00	497,919.30	512.68	.....	1,822,700	100,000.00	59,122.45	22,000.00	181,122.45
10	8,620.00	616,905.44	1,082.99	.....	2,884,750	117,739.17	90,876.00	12,000.00	220,615.17
11	19,940.00	179,997.36	466.97	.....	1,100,850	235,795.78	302,632.00	30,000.00	568,427.78
12	8,570.00	139,204.74	.....	.....	128,250	20,900.00	14,800.00	14,531.65	50,231.65
13	2,650.00	83,894.83	.....	.....	28,505	15,000.00	9,300.00	5,700.00	30,000.00
14	29,970.00	1,584,082.21	4,810.56	.....	8,863,682	51,000.00	705,169.04	151,000.00	907,169.04
15	27,640.00	944,738.59	370.12	.....	2,910,290	112,000.00	103,196.34	60,637.06	275,833.40
16	9,750.00	163,688.98	545.84	.....	3,338,910	26,800.00	29,151.00	15,000.00	70,951.00
17	\$422,500.00	\$12,299,961.56	\$17,721.24	.....	\$44,973,266	\$1,908,081.95	\$2,413,099.24	\$833,230.19	\$5,154,411.38



## Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1964

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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Bridgeton City .....	\$6,241,505	\$20,065,545	\$26,307,050	\$63,618	.....	.....	\$1,604,020	\$3,935,665	\$5,539,685
2 Commercial Twp. ....	*420,262	1,641,545	2,061,807	130	.....	\$6,900	14,920	356,975	378,795
3 Deerfield Twp. ....	471,725	1,241,550	1,713,275	.....	.....	79,750	10,615	60,000	150,365
4 Downe Twp. ....	\$550,430	700,430	1,250,860	476	.....	5,740	340	102,540	108,620
5 Fairfield Twp. ....	1,023,125	2,986,900	4,010,025	1,324	.....	83,525	8,925	109,300	201,750
6 Greenwich Twp. ....	255,845	489,560	745,405	.....	.....	24,500	28,750	20,740	73,990
7 Hopewell Twp. ....	960,000	2,160,750	3,120,750	296	.....	73,050	8,600	92,400	174,050
8 Lawrence Twp. ....	636,925	862,200	1,499,125	2,308	.....	27,425	26,125	78,305	131,855
9 Maurice River Twp. ....	1,706,695	2,783,595	4,490,290	3,336	.....	11,755	710,890	87,490	810,135
10 Millville City .....	2,551,375	15,225,200	17,776,575	52,930	.....	3,500	429,200	1,747,850	2,180,550
11 Shiloh Bor. ....	134,200	635,270	769,470	.....	.....	22,400	16,800	2,657	41,857
12 Stow Creek Twp. ....	643,600	864,675	1,508,275	.....	.....	133,625	18,940	43,650	196,215
13 Upper Deerfield Twp. ....	1,053,740	3,891,085	4,944,825	2,475	.....	156,150	288,155	71,700	516,005
14 Vineland City .....	17,687,600	57,383,100	75,070,700	59,345	.....	410,200	3,682,700	5,482,800	9,575,700
15 Totals .....	\$34,337,027	\$110,931,405	\$145,268,432	\$186,236	.....	\$1,038,520	\$6,848,980	\$12,192,072	\$20,079,572

## NOTES

\* Exclusive of \$46,445 assessed to the State of New Jersey pursuant to R. S. 54:4-2.1.

† Includes \$46,445 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 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Bridgeton City .....				\$31,910,353	\$8.20	41.06		\$37,762,726	\$69,673,079
2 Commercial Twp. ....		\$900	\$900	2,439,832	11.70	32.03		4,373,395	6,813,227
3 Deerfield Twp. ....				1,863,640	10.20	27.46		4,525,891	6,389,531
4 Downe Twp. ....				1,359,956	13.62	23.36		4,103,848	5,463,804
5 Fairfield Twp. ....				4,213,099	7.27	40.21		5,962,681	10,175,780
6 Greenwich Twp. ....				819,395	13.90	21.12		2,783,975	3,603,370
7 Hopewell Twp. ....				3,295,096	11.64	25.66		9,041,175	12,336,271
8 Lawrence Twp. ....				1,633,286	17.05	17.92		6,866,528	8,499,814
9 Maurice River Twp. ....				5,303,761	7.14	45.84		5,305,282	10,609,043
10 Millville City .....				20,010,055	12.43	24.82		53,845,403	73,855,458
11 Shiloh Bor. ....				811,327	8.67	39.69		1,169,229	1,980,556
12 Stow Creek Twp. ....				1,704,490	6.98	44.69		1,866,697	3,571,187
13 Upper Deerfield Twp. ....				5,463,305	13.29	19.05		21,012,261	26,475,566
14 Vineland City .....		1,300	1,300	84,704,445	5.93	45.49		89,956,119	174,660,564
15 Totals .....		\$2,200	\$2,200	\$165,532,040				\$248,575,210	\$414,107,250

CUMBERLAND COUNTY

## Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1964—(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	
	I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III  Net County Taxes Apportioned	I—District School Purposes			II	I
		(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)	Deduct Over-payment	Add Under-payment			(a)  As Required by District School Budget	(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy
1	\$452,283.99			\$7,724.86	\$444,559.13	\$1,502,421.50		\$14,480.00	\$560,650.15	\$2,522,110.78		
2	44,228.18			113.30	44,114.88	189,413.98			33,254.03	266,782.89		
3	41,477.75			513.83	40,963.92	138,124.51			179,088.43	179,088.43		
4	35,468.38			131.04	35,337.34	135,195.86			170,533.20	170,533.20		
5	66,056.25			1,003.13	65,053.12	183,646.58			40,354.62	289,054.32		
6	23,391.34			241.96	23,149.38	84,582.48			990.24	108,722.10		
7	80,081.11			1,331.62	78,749.49	288,988.84				367,738.33		
8	55,176.69			267.12	54,909.57	164,695.66			46,478.80	266,084.03		
9	68,868.78			2,691.57	66,177.21	194,354.20			97,643.84	358,175.25		
10	479,433.97			935.35	478,498.62	1,128,526.00		40,962.50	713,686.54	2,361,673.66		
11	12,856.81				12,856.81	54,399.64				67,256.45		
12	23,182.42				23,182.42	80,712.68			10,000.00	113,895.10		
13	171,866.59			641.30	171,225.29	484,114.64			46,173.84	701,513.77		
14	1,133,812.04			9,923.54	1,123,888.50	2,518,759.00		300,559.75	888,266.28	4,831,473.53		
15	\$2,688,184.30			\$25,518.62	\$2,662,665.68	\$7,147,935.57		\$356,002.25	\$2,437,498.34	\$12,604,101.84		

## FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate
Commercial Fire No. 1 .....	\$1,278,250	\$7,210.00	\$ .57
Commercial Fire No. 2 .....	1,161,452	4,000.00	.35
Commercial Light No. 1 .....	1,278,250	4,200.00	.33
Commercial Light No. 2 .....	1,161,452	3,000.00	.26

## FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate
Downe Fire No. 1 .....	\$178,150	\$3,203.99	\$1.80
Downe Fire No. 2 .....	681,420	3,231.25	.48
Downe Fire No. 3 .....	499,910	2,500.00	.51
Vineland Garbage and Trash No. 1 ..	32,967,300	40,000.00	.13

## Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1	\$93,235.00	\$2,615,345.78	\$12,572.80	.....	\$3,383,420	\$162,000.00	\$325,769.00	\$200,000.00	\$687,769.00
2	18,580.00	285,362.89	545.97	299	†222,695	18,000.00	47,100.00	30,000.00	95,100.00
3	10,950.00	190,038.43	.....	.....	112,400	23,780.67	47,000.00	25,000.00	95,780.67
4	14,570.00	185,103.20	.....	.....	\$93,750	40,000.00	34,856.00	22,181.77	97,037.77
5	16,920.00	305,974.32	.....	.....	180,300	25,000.00	57,508.00	35,000.00	117,508.00
6	5,150.00	113,872.10	.....	.....	177,150	15,000.00	19,094.00	12,000.00	46,094.00
7	15,490.00	383,228.33	435.04	.....	670,825	49,729.66	47,589.00	20,000.00	117,318.66
8	12,230.00	278,314.03	418.63	.....	193,650	.....	40,362.87	44,252.43	84,615.30
9	20,370.00	378,545.25	.....	.....	1,942,250	10,800.00	70,200.00	38,000.00	119,000.00
10	124,410.00	2,486,083.66	7,780.77	.....	5,673,300	65,376.22	806,566.77	71,000.00	942,942.99
11	3,040.00	70,296.45	.....	.....	43,900	14,676.46	1,364.00	100.00	16,140.46
12	5,060.00	118,955.10	.....	.....	120,600	18,222.61	17,045.00	8,000.00	43,267.61
13	24,430.00	725,943.77	326.16	.....	1,648,895	70,684.69	91,700.00	25,000.00	187,384.69
14	188,030.00	5,019,503.53	15,689.62	.....	20,682,000	350,000.00	1,011,407.99	350,000.00	1,711,407.99
15	\$552,465.00	\$13,156,566.84	\$37,768.99	299	\$35,145,135	\$863,270.31	\$2,617,562.63	\$880,534.20	\$4,361,367.14
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget						\$1,502,624.36			
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes						\$0.649151711			
***Bank Stock Tax Due Municipality						\$37,768.99			
Bank Stock Tax Due County						37,768.99			
Total Bank Stock Tax						\$75,537.98			
Total County Taxes Appropriated						\$2,700,434.67			
Less: Bank Stock Taxes Due County						37,768.99			
Net County Taxes Apportioned (12 A III)						\$2,662,665.68			
*Adjustments (Net Total 12 A IIb) ±						25,518.62			
Total County Taxes Apportioned (including Adjustments—Total 12 A I)						\$2,688,184.30			

\* 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 1964

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) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Belleville, Town of .....	\$30,969,400	\$129,178,000	*\$10,700 160,147,400	\$101,976	.....	.....	\$6,910,400	\$10,560,600	\$17,471,000
2 Bloomfield, Town of .....	60,474,600	199,468,500	*29,000 259,943,100	338,643	.....	.....	6,935,300	9,760,700	16,696,000
3 Caldwell, Bor. of .....	10,610,000	33,191,700	43,801,700	20,243	.....	.....	1,044,100	2,112,600	3,156,700
4 Cedar Grove, Twp. of .....	19,416,700	53,652,400	*16,900 73,069,100	3,243	.....	\$1,500	750,700	1,005,700	1,757,900
5 East Orange, City of .....	60,128,000	230,448,100	290,576,100	446,754	.....	.....	13,142,000	5,633,700	18,775,700
6 Essex Fells, Bor. of .....	6,523,600	19,425,500	25,949,100	9,879	\$153,300	.....	2,000	3,000	158,300
7 Fairfield, Bor. of .....	14,307,950	32,744,850	47,052,800	.....	.....	23,800	5,491,850	.....	5,515,650
8 Glen Ridge, Bor. of .....	13,618,300	39,108,900	*62,600 52,727,200	30,197	.....	.....	127,300	841,100	968,400
9 Irvington, Town of .....	67,972,400	169,003,900	236,976,300	350,727	.....	.....	8,384,200	8,414,800	16,799,000
10 Livingston, Twp. of .....	42,792,600	130,658,400	173,451,000	.....	.....	.....	2,000,000	2,391,400	4,391,400
11 Maplewood, Twp. of .....	39,460,500	121,520,900	160,981,400	43,754	.....	.....	3,659,100	914,800	4,573,900
12 Millburn, Twp. of .....	69,695,100	177,493,900	*66,400 247,189,000	89,076	.....	.....	5,950,800	4,499,300	10,450,100
13 Montclair, Town of .....	49,184,000	185,220,600	*142,800 234,404,600	484,133	.....	.....	2,480,100	6,603,600	9,083,700
14 Newark, City of .....	297,329,700	925,285,200	*2,093,000 1,222,614,900	22,977,864	.....	.....	130,364,900	148,036,800	278,401,700
15 North Caldwell, Bor. of .....	7,623,700	24,305,500	31,929,200	.....	.....	2,100	143,400	418,300	563,800
16 Nutley, Town of .....	35,753,000	119,022,000	*12,800 154,775,000	21,969	.....	.....	5,562,870	3,267,080	8,829,950
17 Orange, City of .....	21,181,300	82,838,300	104,019,600	336,199	.....	.....	4,925,000	5,450,300	10,375,300
18 Roseland, Bor. of .....	8,261,000	17,338,100	25,599,100	26,943	.....	14,800	517,700	1,356,300	1,888,800
19 South Orange, Village of .....	40,993,100	86,891,900	127,885,000	288,664	.....	.....	607,550	2,814,440	3,421,990
20 Verona, Bor. of .....	2,400,900	87,677,600	90,078,500	2,220	.....	.....	1,861,800	1,791,600	3,653,400
21 West Caldwell, Bor. of .....	19,550,900	51,379,750	70,930,650	.....	.....	.....	365,700	678,900	1,044,600
22 West Orange, Town of .....	55,686,800	191,495,100	247,181,900	.....	2,331,100	7,800	5,311,800	6,360,700	14,011,400
23 Totals .....	\$973,933,550	\$3,107,349,100	\$4,081,282,650	\$25,572,484	\$2,484,400	\$50,000	\$206,538,570	\$222,915,720	\$431,988,690

\*2,434,200

\$4,083,716,850

\* 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 ..... \$10,598,802.20  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... \$0.838083787



## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (It. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Belleville, Town of .....				\$177,720,376	\$3.74	87.08		\$23,773,247	\$201,493,623
2 Bloomfield, Town of .....	\$386,200		\$386,200	276,591,543	3.77	93.57		17,893,920	294,485,463
3 Caldwell, Bor. of .....				46,978,643	3.91	88.82		5,513,432	52,492,075
4 Cedar Grove, Twp. of .....				74,830,243	3.82	99.96		46,146	†74,876,389
5 East Orange, City of .....				309,798,554	4.97	87.51		41,472,922	351,271,476
6 Essex Fells, Bor. of .....				26,117,279	3.39	94.24		1,586,023	27,703,302
7 Fairfield, Bor. of .....				52,568,450	2.71	90.66		4,847,487	57,415,937
8 Glen Ridge, Bor. of .....				53,725,797	3.98	95.99		2,267,904	55,993,701
9 Irvington, Town of .....				254,126,027	3.78	95.73		10,570,237	264,696,264
10 Livingston, Twp. of .....				177,842,400	3.93	89.02		21,393,978	199,236,378
11 Maplewood, Twp. of .....				165,599,054	3.79	93.67		10,878,747	176,477,801
12 Millburn, Twp. of .....	144,100	\$1,000	145,100	257,583,076	2.59	100.04	\$32,463		257,550,613
13 Montclair, Town of .....				243,972,433	4.20	91.63		21,567,679	265,540,112
14 Newark, City of .....	986,800	*133,700	1,120,500	1,522,873,964	6.60	87.75		173,063,618	1,695,937,582
15 North Caldwell, Bor. of .....				32,493,000	3.63	92.08		2,746,300	35,239,300
16 Nutley, Town of .....				163,626,919	3.27	85.17		26,964,814	190,591,733
17 Orange, City of .....	134,800	*60,000	194,800	114,536,299	5.26	87.45		14,927,912	129,464,211
18 Roseland, Bor. of .....				27,514,843	2.98	102.56	638,979		26,875,864
19 South Orange, Village of .....				131,595,654	3.49	101.17	1,478,951		130,116,703
20 Verona, Bor. of .....	133,600	2,500	136,100	93,598,020	3.45	97.42		2,385,573	95,983,593
21 West Caldwell, Bor. of .....				71,975,250	3.52	97.66		1,699,547	73,674,797
22 West Orange, Town of .....				261,193,300	3.84	93.93		15,973,534	277,166,834
23 Totals .....	\$1,785,500	\$197,200	\$1,982,700	\$4,536,861,124			\$2,150,393	\$399,573,020	\$4,934,283,751

\* Paraplegics and Blind.

† One-half Cedar Grove's County Tax Rebated  
Pursuant to Sec. 54:4-5 of Revised Statutes ..... †—37,438,195  
\$4,896,845,556

## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1964—(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	
	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)	I Total Tax Levy
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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	\$1,688,685.39			\$9,053.45		\$1,679,631.94	\$2,816,846.50			\$1,966,866.67	\$6,463,345.11	
2	2,468,034.92			6,005.37		2,462,029.55	3,981,142.96		\$522,090.75	3,209,657.77	10,174,921.03	
3	439,927.57			1,173.25		438,754.32		J\$993,168.76		364,577.76	1,796,500.84	
4	*627,526.88			356.70		*627,170.18	1,923,219.77			543,107.64	*3,093,497.59	
5	2,943,949.29			21,515.34		2,922,433.95	5,125,000.00		647,302.50	6,495,189.66	15,189,926.11	
6	232,176.88			1,310.96		230,865.92	258,641.00	R220,151.98		163,101.02	872,759.92	
7	481,193.66			1,212.20		479,981.46	378,458.50	R409,067.33		129,463.01	1,396,970.30	
8	469,274.13			127.10		469,147.03	1,093,725.67			529,350.59	2,092,223.29	
9	2,218,376.47			12,362.82		2,206,013.65	3,637,680.00		392,179.30	3,124,481.96	9,360,354.91	
10	1,669,767.78			15,234.93		1,654,532.85	4,278,700.00			876,905.00	6,810,137.85	
11	1,479,031.84			1,379.16		1,477,652.68		C2,859,556.19		1,788,396.66	6,125,605.53	
12	2,158,489.93			2,547.85		2,155,942.08	3,221,417.25			1,197,136.27	6,574,495.60	
13	2,225,448.63			2,192.26		2,223,256.37	4,430,962.10		403,570.55	3,006,586.64	10,064,375.66	
14	14,213,377.91			147,619.79		14,065,758.12	32,230,070.00		2,347,621.75	50,966,474.55	99,609,924.42	
15	295,334.86			307.88		295,026.98	392,664.94	R418,168.47		52,821.60	1,158,681.99	
16	1,597,318.42				\$1,455.00	1,598,773.42	2,174,069.74			1,408,630.96	5,181,474.12	
17	1,085,018.56			4,435.48		1,080,583.08	2,100,110.00		59,456.13	2,698,982.37	5,939,131.58	
18	225,242.26			132.24		225,110.02	228,197.50	R280,871.71		66,241.79	800,421.02	
19	1,090,486.99			2,790.72		1,087,696.27		C2,104,684.90		1,314,974.52	4,507,355.69	
20	804,422.93			649.27		803,773.66	1,672,505.35			670,954.46	3,147,233.47	
21	617,456.53			7,261.80		610,194.73		J1,337,810.25		520,022.35	2,468,027.33	
22	2,322,890.30			9,579.83		2,313,310.47	4,787,904.00			2,714,316.88	9,815,531.35	
23	\$41,353,432.13			\$247,248.40	\$1,455.00	\$41,107,638.73	\$74,731,315.28	\$8,623,479.59	\$4,372,220.98	\$83,808,240.13	\$212,642,894.71	
*—313,763.44					*—313,763.44					*—313,763.44		
\$41,039,668.69					\$40,793,875.29					\$212,329,131.27		

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

R—Regional.  
J—Joint—Caldwell Borough-West Caldwell.  
C—Consolidated—Maplewood-South Orange.

## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)				Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated
1	\$165,760.00	\$6,629,105.11	\$10,712.81	.....	\$23,250,300	\$400,000.00	\$587,233.78	\$100,000.00	\$1,087,233.78
2	252,010.00	10,426,931.03	17,532.05	.....	28,775,700	688,950.00	867,333.50	100,000.00	1,656,283.50
3	37,690.00	1,834,190.84	7,593.40	.....	11,147,400	85,000.00	278,000.00	60,000.00	423,000.00
4	74,090.00	*3,167,587.59	4,229.19	.....	30,172,300	150,000.00	197,431.18	50,000.00	397,431.18
5	190,230.00	15,380,156.11	26,567.99	.....	61,620,500	609,000.00	1,387,972.00	235,000.00	2,231,972.00
6	10,860.00	883,619.92	.....	.....	3,747,400	118,000.00	80,945.98	13,609.35	212,555.33
7	26,570.00	1,423,540.30	1,488.05	.....	1,280,900	132,784.22	125,128.00	40,000.00	297,912.22
8	45,670.00	2,137,893.29	3,731.77	.....	7,324,900	113,700.00	133,479.60	28,000.00	275,179.60
9	223,110.00	9,583,464.91	25,094.28	.....	33,635,000	675,000.00	2,214,815.00	180,000.00	3,069,815.00
10	161,740.00	6,971,877.85	6,729.68	.....	9,521,700	729,000.00	574,047.02	195,000.00	1,498,047.02
11	135,940.00	6,261,545.53	12,422.75	.....	24,848,400	329,000.00	364,733.96	80,000.00	773,733.96
12	91,030.00	6,665,525.60	11,709.84	.....	28,223,000	650,000.00	1,053,338.62	158,000.00	1,861,338.62
13	162,300.00	10,226,675.66	23,316.86	.....	44,174,700	614,707.42	1,312,182.23	330,000.00	2,256,889.65
14	753,790.00	100,363,714.42	354,020.84	.....	483,834,800	3,580,000.00	17,723,628.50	4,000,000.00	25,303,628.50
15	19,840.00	1,178,521.99	.....	.....	8,986,013	83,000.00	111,318.00	20,516.00	214,834.00
16	161,560.00	5,343,034.12	9,081.90	.....	13,341,550	325,000.00	519,432.75	70,000.00	914,432.75
17	84,020.00	6,023,151.58	14,441.00	.....	26,503,600	175,000.00	693,344.87	185,000.00	1,053,344.87
18	19,020.00	819,441.02	.....	.....	1,745,200	40,000.00	121,328.00	10,000.00	171,328.00
19	72,590.00	4,579,945.69	5,195.22	.....	29,867,100	302,000.00	431,305.51	94,000.00	827,305.51
20	76,740.00	3,223,973.47	2,614.92	.....	15,610,900	150,000.00	240,358.16	60,000.00	450,358.16
21	64,430.00	2,532,457.33	1,222.89	.....	6,693,088	225,000.00	134,000.00	45,000.00	404,000.00
22	202,400.00	10,017,931.35	6,015.41	.....	28,358,700	415,000.00	928,175.15	314,500.00	1,657,675.15
23	\$3,031,390.00	\$215,674,284.71	\$543,720.85	.....	\$922,663,151	\$10,590,141.64	\$30,079,531.81	\$6,368,625.35	\$47,038,298.80

\*—313,763.44

\$215,360,521.27

Total County Taxes Appropriated ..... \$41,337,596.14  
Less: Bank Stock Taxes Due County ..... 543,720.85

Net County Taxes Apportioned (12 A III) ..... \$40,793,875.29  
\*Adjustments (Net Total 12 A IIb) ± ..... 245,793.40

Total County Taxes Apportioned (including Adjustments—  
Total 12 A I) ..... \$41,039,668.69

\*\*\*Bank Stock Tax Due Municipality ..... \$543,720.85  
Bank Stock Tax Due County ..... 543,720.85  
Total Bank Stock Tax ..... \$1,087,441.70

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

## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1964

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; O. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Clayton Bor. ....	\$691,200	\$3,627,150	\$4,318,350	\$5,611	.....	\$3,625	\$59,700	\$139,450	\$202,775
2 Deptford Twp. ....	3,344,525	14,966,150	18,310,675	165	.....	103,050	117,375	487,150	707,575
3 East Greenwich Twp. ....	903,750	2,642,550	3,546,300	320	.....	53,700	96,620	9,600	159,920
4 Elk Twp. ....	635,175	1,728,975	2,364,150	119	.....	.....	26,290	72,850	99,140
5 Franklin Twp. ....	1,856,800	6,542,525	8,399,325	638	.....	25,100	11,300	225,975	262,375
6 Glassboro Bor. ....	2,439,225	9,649,725	12,088,950	19,975	.....	.....	1,417,875	.....	1,417,875
7 Greenwich Twp. ....	890,450	17,754,550	18,645,000	8,224	.....	4,200	1,370,650	1,549,511	2,924,361
8 Harrison Twp. ....	958,350	2,099,500	3,057,850	.....	.....	50,600	107,500	300	158,400
9 Logan Twp. ....	1,228,220	1,655,335	2,883,555	59	.....	24,500	65,009	358,090	447,599
10 Mantua Twp. ....	1,660,725	6,564,450	8,225,175	881	.....	1,950	6,000	188,700	196,650
11 Monroe Twp. ....	2,626,100	8,818,250	11,444,350	3,338	.....	24,800	91,050	617,090	732,940
12 National Park Bor. ....	298,495	2,330,760	2,629,255	.....	.....	.....	.....	42,685	42,685
13 Newfield Bor. ....	275,625	1,364,325	1,639,950	920	.....	10,375	33,725	48,600	92,700
14 Paulsboro Bor. ....	935,275	5,464,525	6,399,800	1,600	.....	.....	.....	377,050	377,050
15 Pitman Bor. ....	1,733,835	8,458,870	10,192,705	3,811	.....	.....	698,440	.....	698,440
16 South Harrison Twp. ....	397,265	697,675	1,094,940	12	.....	58,175	3,875	16,850	78,900
17 Swedesboro Bor. ....	379,350	2,307,050	2,686,400	3,945	.....	750	344,100	569,225	914,075
18 Washington Twp. ....	2,245,210	7,871,650	10,116,860	.....	.....	.....	54,865	97,075	151,940
19 Wenonah Bor. ....	593,300	2,381,300	2,974,600	3,084	.....	.....	45,050	2,200	47,250
20 West Deptford Twp. ....	4,408,240	21,210,750	25,618,990	.....	.....	8,000	593,006	1,242,000	1,843,000
21 Westville Bor. ....	959,800	4,093,650	5,053,450	15,396	.....	.....	98,100	180,160	278,260
22 Woodbury City ....	3,981,425	10,493,700	14,475,125	17,770	.....	.....	294,550	1,331,505	1,626,055
23 Woodbury Heights Bor. ....	479,582	3,450,423	3,930,005	355	.....	.....	205,210	.....	205,210
24 Woolwich Twp. ....	599,600	1,533,000	2,132,600	465	.....	68,900	.....	350,800	419,700
25 Totals .....	\$34,521,522	\$147,706,838	\$182,228,360	\$86,688	.....	\$437,725	\$5,740,284	\$7,906,866	\$14,084,875

## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Clayton Bor. ....				\$4,526,736	\$12.57	29.04		\$10,552,001	\$15,078,737
2 Deptford Twp. ....				19,018,415	11.54	27.41		48,492,225	67,510,640
3 East Greenwich Twp. ....				3,706,540	9.61	30.80		7,967,661	11,674,201
4 Elk Twp. ....				2,463,409	12.60	24.09		7,449,673	9,913,082
5 Franklin Twp. ....				8,662,338	10.92	29.99		19,607,760	28,270,098
6 Glassboro Bor. ....				13,526,800	11.16	29.33		29,128,063	42,654,863
7 Greenwich Twp. ....				21,577,585	5.77	27.19		49,928,004	71,505,589
8 Harrison Twp. ....				3,216,250	9.67	27.44		8,085,918	11,302,168
9 Logan Twp. ....				3,331,213	8.01	32.53		5,980,739	9,311,952
10 Mantua Twp. ....				8,422,706	11.83	28.37		20,767,334	29,190,040
11 Monroe Twp. ....				12,180,628	10.67	28.35		28,923,727	41,104,355
12 National Park Bor. ....				2,671,940	11.38	28.07		6,737,524	9,409,464
13 Newfield Bor. ....				1,733,570	8.47	33.65		3,233,601	4,967,171
14 Paulsboro Bor. ....				6,778,450	13.30	24.19		20,056,586	26,835,036
15 Pitman Bor. ....				10,894,956	11.28	28.26		25,874,899	36,769,855
16 South Harrison Twp. ....				1,173,852	10.66	25.57		3,187,187	4,361,039
17 Swedesboro Bor. ....				3,604,420	9.21	33.49		5,335,099	8,939,519
18 Washington Twp. ....				10,268,800	10.54	25.98		28,824,094	39,092,894
19 Wenonah Bor. ....				3,024,934	12.70	26.64		8,191,315	11,216,249
20 West Deptford Twp. ....				27,461,990	7.42	21.42		93,984,138	121,446,128
21 Westville Bor. ....				5,347,106	9.83	31.12		11,185,142	16,532,248
22 Woodbury City ....				16,118,950	9.85	27.52		38,123,439	54,242,389
23 Woodbury Heights Bor. ....				4,135,570	9.58	33.57		7,776,891	11,912,461
24 Woolwich Twp. ....				2,552,765	9.46	23.21		7,055,680	9,608,445
25 Totals .....				\$196,399,923				\$496,448,700	\$692,848,623

GLOUCESTER COUNTY



## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1964—(Continued)

12—APPORTIONMENT OF TAXES													
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D		
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	County Library Taxes	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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	\$62,582.28	.....	\$4,614.46	\$153.36	.....	\$67,043.38	.....	\$430,412.51	.....	.....	\$40,089.98	\$537,545.87	
2	280,193.89	.....	21,247.14	1,450.53	.....	299,990.50	.....	1,566,650.25	.....	.....	193,348.66	2,059,989.41	
3	48,452.21	.....	3,180.54	.....	.....	51,632.75	.....	114,815.00	K\$175,305.35	.....	.....	341,753.10	
4	41,142.92	.....	2,704.17	217.56	.....	43,629.53	.....	96,573.50	S152,011.37	.....	3,250.00	295,464.40	
5	117,331.27	.....	9,136.14	631.62	.....	125,835.79	.....	326,794.23	S408,056.64	.....	37,337.43	898,024.09	
6	177,033.31	.....	13,274.36	1,120.79	.....	189,186.88	.....	922,647.50	.....	.....	330,167.78	1,442,002.16	
7	296,774.39	\$159,914.21	.....	220.35	.....	136,639.83	.....	651,575.50	.....	.....	421,655.03	1,209,870.36	
8	46,908.14	.....	3,371.62	182.14	.....	50,097.62	.....	90,886.00	C149,286.42	.....	7,501.06	297,771.10	
9	38,648.01	.....	2,739.86	126.42	.....	41,261.45	.....	203,618.00	.....	.....	12,500.00	257,379.45	
10	121,149.36	.....	8,667.41	495.25	.....	129,321.52	.....	341,689.36	C467,422.32	.....	†—4,053.50	934,379.70	
11	170,598.13	.....	12,640.57	63.70	.....	183,175.00	.....	925,000.00	.....	.....	120,513.70	1,228,688.70	
12	39,052.72	16,383.24	.....	199.34	.....	22,470.14	.....	42,409.00	G142,729.83	.....	72,475.19	280,084.16	
13	20,615.58	.....	1,629.92	24.32	.....	22,221.18	.....	93,995.25	.....	.....	21,952.31	138,168.74	
14	111,375.23	.....	8,302.46	44.26	.....	119,633.43	.....	473,926.72	.....	.....	259,225.08	852,785.23	
15	152,608.37	.....	11,040.30	167.83	.....	163,480.84	.....	721,904.50	.....	.....	281,407.49	1,166,792.83	
16	18,099.91	.....	1,117.58	.....	.....	19,217.49	.....	42,336.00	K53,572.27	.....	6,054.95	121,180.71	
17	37,102.28	.....	3,116.24	.....	.....	40,218.52	.....	88,420.32	K123,379.44	.....	68,467.65	320,485.93	
18	162,249.83	.....	10,517.96	.....	\$22.96	172,790.75	.....	862,256.43	.....	.....	.....	1,035,047.18	
19	46,551.54	.....	3,454.49	96.25	.....	49,909.78	.....	146,539.12	G111,704.47	.....	61,112.82	369,266.19	
20	504,045.93	.....	27,577.50	359.26	.....	531,264.17	.....	1,358,229.00	.....	.....	69,391.64	1,958,884.81	
21	68,614.89	.....	5,001.58	7.80	.....	73,608.67	.....	103,486.26	G181,761.53	.....	130,594.12	489,450.58	
22	225,125.79	.....	16,743.52	477.81	.....	241,391.50	.....	863,352.00	.....	\$24,217.00	388,546.75	1,517,507.25	
23	49,441.08	.....	3,718.91	45.68	.....	53,114.31	.....	179,013.00	G126,176.17	.....	21,880.55	380,184.03	
24	39,878.57	.....	2,500.72	15.60	.....	42,363.69	.....	92,493.51	K102,559.03	.....	.....	237,416.23	
25	\$2,875,575.63	\$176,297.45	\$176,297.45	\$6,099.87	\$22.96	\$2,869,498.72	.....	\$10,739,022.96	\$2,193,964.84	\$24,217.00	\$2,543,418.69	\$18,370,122.21	

Additional Rates in the following District

	Valuation Appropriation Rate		
Harrison Township for Garbage Removal	\$799,400	\$1,745.00	\$22
Harrison Township for Fire .....	799,400	2,000.00	.26

† Municipal Purpose Levy is "0".

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

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

K Kingsway Regional High School—East Greenwich Township, South Harrison Township, Swedesboro Borough, Woolwich Township.

G Gateway Regional High School—National Park Borough, Wenonah Borough, Westville Borough, Woodbury Heights Borough.

## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1	\$31,170.00	\$568,715.87	\$2,415.08	.....	\$1,411,850	\$65,821.69	\$84,317.00	\$42,000.00	\$192,138.69
2	132,930.00	2,192,919.41	778.61	.....	4,297,000	110,000.00	232,157.18	140,000.00	482,157.18
3	14,330.00	356,083.10	.....	.....	463,600	40,000.00	80,902.00	18,000.00	138,902.00
4	14,880.00	310,344.40	.....	.....	175,725	26,348.76	40,000.00	42,000.00	108,348.76
5	47,310.00	945,334.09	.....	.....	1,337,550	53,753.96	145,437.71	149,100.00	348,291.67
6	67,090.00	1,509,092.16	2,999.25	.....	1,890,000	58,000.00	283,437.23	72,000.00	413,437.23
7	34,660.00	1,244,530.36	216.92	.....	522,700	77,000.00	144,665.00	10,000.00	231,665.00
8	13,190.00	310,961.10	1,341.30	.....	627,500	4,000.00	51,604.00	41,400.00	97,004.00
9	9,230.00	266,609.45	.....	.....	125,000	11,782.44	56,064.00	25,000.00	92,846.44
10	61,245.00	995,624.70	4,053.50	.....	1,055,950	112,877.82	107,912.00	51,000.00	271,789.82
11	70,820.00	1,299,508.70	1,556.30	.....	1,488,750	200,000.00	200,000.00	100,000.00	500,000.00
12	23,970.00	301,054.16	201.57	.....	1,009,170	20,000.00	28,523.24	25,000.00	73,523.24
13	8,660.00	146,828.74	1,247.69	.....	232,950	10,655.00	17,427.60	12,000.00	40,082.60
14	48,470.00	901,255.23	1,843.81	.....	1,012,975	40,000.00	77,047.80	65,000.00	182,047.80
15	61,130.00	1,227,922.83	5,212.85	.....	1,702,305	31,000.00	97,229.66	32,000.00	160,229.66
16	3,940.00	125,120.71	.....	.....	49,200	17,000.00	15,711.00	10,000.00	42,711.00
17	11,300.00	331,785.93	2,191.85	.....	352,250	9,700.10	49,001.00	13,500.00	72,201.10
18	46,330.00	1,081,377.18	.....	.....	538,700	118,209.01	122,700.00	45,000.00	285,909.01
19	14,630.00	383,896.19	287.18	.....	395,900	39,907.15	33,494.71	7,200.00	80,601.86
20	78,550.00	2,037,434.81	108.46	.....	2,017,050	236,000.00	150,164.00	43,332.93	429,496.93
21	35,820.00	525,270.58	2,769.52	.....	565,600	32,000.00	117,768.57	17,000.00	166,768.57
22	68,710.00	1,586,217.25	8,883.25	.....	2,467,130	77,000.00	260,274.82	55,000.00	392,274.82
23	15,880.00	396,064.03	403.15	.....	179,236	41,000.00	63,141.30	18,000.00	122,141.30
24	3,870.00	241,286.23	.....	.....	413,600	70,800.83	35,265.00	9,000.00	115,065.83
25	\$918,115.00	\$19,288,237.21	\$36,501.29	.....	\$24,331,691	\$1,502,856.76	\$2,494,244.82	\$1,042,532.93	\$5,039,634.51

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

\$1,043,352.48

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

\$0.415036637

\*\*\*Bank Stock Due Municipality .....

\$36,501.29

Bank Stock Due County .....

36,501.28

Total Bank Stock Tax .....

\$73,002.57

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

Total County Taxes Appropriated .....

\$2,906,000.00

Less: Bank Stock Taxes Due County .....

36,501.28

Net County Taxes Apportioned (12 A III) .....

\$2,869,498.72

\*Adjustments (Net Total 12 A IIb) ± .....

6,076.91

Total County Taxes Apportioned (including Adjustments—

Total 12 A I) .....

\$2,875,575.63

## Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1964

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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Bayonne City .....	\$44,311,200	\$75,987,300	\$120,298,500	\$1,193,699	.....	.....	.....	\$23,021,600	\$23,021,600
2 East Newark Bor. ....	632,400	1,979,700	2,612,100	.....	.....	.....	\$344,000	1,649,700	1,993,700
3 Guttenberg Town .....	3,195,200	12,495,841	15,691,041	.....	.....	.....	1,612,850	.....	1,612,850
4 Harrison Town .....	5,858,050	22,444,150	28,302,200	557,042	.....	.....	6,665,600	8,883,400	15,549,000
5 Hoboken City .....	22,940,300	39,051,800	61,992,100	9,399,005	.....	.....	.....	10,748,000	10,748,000
6 Jersey City .....	106,898,220	236,935,300	343,833,520	61,905,121	.....	.....	.....	59,658,900	59,658,900
7 Kearny Town .....	12,558,000	65,306,800	77,864,800	2,767,952	.....	.....	.....	19,964,580	19,964,580
8 North Bergen Twp. ....	20,958,550	55,609,300	76,567,850	738,269	.....	.....	.....	5,271,400	5,271,400
9 Secaucus Town .....	6,542,415	9,792,750	16,335,165	738,827	.....	.....	638,135	1,092,640	1,730,775
10 Union City .....	21,373,100	41,690,100	63,063,200	20,879	.....	.....	2,253,300	5,652,150	7,905,450
11 Weehawken Twp. ....	8,124,982	12,523,500	20,648,482	16,363,001	.....	.....	.....	4,890,250	4,890,250
12 West New York Town ....	17,244,700	27,660,400	44,905,100	6,574,339	.....	.....	.....	5,765,275	5,765,275
13 Totals .....	\$270,637,117	\$601,476,941	\$872,114,058	\$100,258,134	.....	.....	\$11,513,885	\$146,597,895	\$158,111,780

Total Amount of Miscellaneous Revenues (including Surplus  
Revenues Appropriated) for the support of the County  
Budget ..... \$8,517,217.78

Rate per \$100 to be applied to Col. 11 for apportionment of  
County Taxes ..... \$1.091632724

## Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Bayonne City .....				\$144,513,799	\$9.423	37.20		\$203,084,564	\$347,598,363
2 East Newark Bor. ....				4,605,800	9.264	37.05		4,438,102	9,043,902
3 Guttenberg Town .....				17,303,891	4.178	89.42		1,856,533	19,160,424
4 Harrison Town .....				44,408,242	6.079	62.13		17,250,994	61,659,236
5 Hoboken City .....				82,139,105	11.951	60.83		39,918,306	122,057,411
6 Jersey City .....		\$19,700	\$19,700	465,377,841	11.267	45.93		404,769,832	870,147,673
7 Kearny Town .....				100,597,332	6.932	29.34		187,523,066	288,120,398
8 North Bergen Twp. ....				82,577,519	11.434	35.37		139,908,966	222,486,485
9 Secaucus Town .....				18,804,767	11.682	16.16		84,748,776	103,553,543
10 Union City .....				70,989,529	12.750	51.97		58,282,191	129,271,720
11 Weehawken Twp. ....				41,901,733	8.489	34.95		38,431,580	80,333,313
12 West New York Town ...				57,244,714	12.313	39.67		68,291,522	125,536,236
13 Totals .....		\$19,700	\$19,700	\$1,130,464,272				\$1,248,504,432	\$2,378,968,704

HUDSON COUNTY

## Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1964—(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	
	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)	I  Total Tax Levy
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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	\$3,794,497.48		\$95,437.72	\$8,266.99	\$3,881,668.21	\$4,019,366.00		\$66,272.50	\$5,398,312.45	\$13,365,619.16		
2	98,726.20		2,446.12		101,172.32	150,405.00			168,078.38	419,655.70		
3	209,161.46		4,376.17	935.10	212,602.53	275,426.00		1,067.00	217,365.02	706,460.55		
4	673,092.40		26,222.09	5,117.32	694,197.17	977,200.00		152,972.25	844,180.93	2,668,550.35		
5	1,332,418.64		41,476.15	2,431.38	1,371,463.41	2,922,675.60		192,247.75	5,282,122.33	9,768,509.09		
6	9,498,816.75		268,251.71	146,213.87	9,620,854.59	13,782,000.00		742,739.50	27,656,903.16	51,802,497.25		
7	3,145,216.55	\$606,620.37		5,296.46	2,533,299.72	2,593,478.61		416,326.00	1,281,657.71	6,824,762.04		
8	2,428,735.28		62,170.51	4,980.11	2,485,925.68	2,509,241.50		230,324.00	4,050,880.86	9,276,372.04		
9	†1,130,424.36		†6,464.75	†591.10	†315,283.06	756,253.00		114,147.37	952,441.79	2,138,125.22		
10	1,411,172.40		41,507.96	57,307.67	1,395,372.69	3,174,898.00		57,412.50	4,305,983.72	8,933,666.91		
11	876,944.73		22,501.51	3,901.50	895,544.74	1,144,200.95		36,393.26	1,445,063.78	3,521,202.73		
12	1,370,394.63		35,765.68	15,830.72	1,390,329.59	2,283,877.00		138,033.25	3,155,827.64	6,968,067.48		
13	\$25,969,600.88	\$606,620.37	\$606,620.37	\$250,872.22	\$24,897,713.71	\$34,589,021.66		\$2,147,935.38	\$54,758,817.77	\$116,393,488.52		
	†821,014.95											
	\$25,148,585.93											

† 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 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)				Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated
1	\$250,800.00	\$13,616,419.16	\$18,671.90	.....	\$65,175,600	\$390,000.00	\$1,373,449.86	\$700,000.00	\$2,463,449.86
2	6,980.00	426,635.70	988.56	.....	164,500	23,000.00	43,411.67	7,900.00	74,311.67
3	16,380.00	722,840.55	4,303.30	.....	3,335,740	50,000.00	99,250.00	35,000.00	184,250.00
4	31,000.00	2,699,550.35	5,319.06	.....	6,049,300	230,000.00	1,562,120.78	35,000.00	1,827,120.78
5	47,540.00	9,816,049.09	11,769.56	.....	55,508,400	270,000.00	1,022,036.21	300,000.00	1,592,036.21
6	628,270.00	52,430,767.25	89,024.53	.....	188,855,221	5,800,000.00	11,259,213.41	2,100,000.00	19,159,213.41
7	148,208.51	6,972,970.55	8,689.53	.....	11,106,950	1,100,000.00	2,406,612.25	100,000.00	3,606,612.25
8	165,445.00	9,441,817.04	7,580.95	.....	12,075,600	660,000.00	749,291.50	225,000.00	1,634,291.50
9	58,470.00	2,196,595.22	692.21	.....	8,252,550	40,000.00	253,610.00	50,000.00	343,610.00
10	117,390.00	9,051,056.91	32,893.63	.....	13,519,150	240,601.58	881,003.50	470,000.00	1,591,605.08
11	35,460.00	3,556,662.73	1,608.09	.....	11,916,012	260,000.00	175,868.08	40,000.00	475,868.08
12	80,340.00	7,018,407.48	5,759.73	.....	12,525,900	200,000.00	542,030.16	290,000.00	1,032,030.16
13	\$1,586,283.51	\$117,979,772.03	\$187,301.05	.....	\$388,484,923	\$9,263,601.58	\$20,367,897.42	\$4,352,900.00	\$33,984,399.00
Total County Taxes Appropriated .....				\$25,085,014.76	***Bank Stock Tax Due Municipality .....				\$187,301.05
Less: Bank Stock Taxes Due County .....				187,301.05	Bank Stock Tax Due County .....				187,301.05
Net County Taxes Apportioned (12 A III) .....				\$24,897,713.71	Total Bank Stock Tax .....				\$374,602.10
*Adjustments (Net Total 12 A IIb) ± .....				250,872.22	* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.				
Total County Taxes Apportioned (including Adjustments— Total 12 A I) .....				\$25,148,585.93					

## Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1964

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) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Alexandria Twp. ....	\$797,675	\$1,425,125	\$2,222,800	\$29	.....	\$89,450	\$33,275	\$35,000	\$157,725
2 Bethlehem Twp. ....	400,935	1,083,033	1,483,968	4,585	.....	58,650	25,400	29,600	113,650
3 Bloomsbury Bor. ....	81,525	553,500	635,025	2,283	\$32,950	4,500	23,800	1,795	63,045
4 Califon Bor. ....	126,915	516,900	643,815	56	.....	100	26,300	46,090	72,490
5 Clinton, Town of .....	584,510	2,400,060	2,984,570	4,295	.....	7,200	224,225	102,116	333,541
6 Clinton Twp. ....	566,800	3,002,793	3,569,593	5,519	.....	51,000	30,000	204,660	285,660
7 Delaware Twp. ....	674,250	2,059,483	2,733,733	281	1,000	107,300	63,195	90,725	262,220
8 East Amwell Twp. ....	686,085	1,537,160	2,223,245	900	.....	163,500	8,100	20,518	192,118
9 Flemington Bor. ....	873,785	3,449,685	4,323,470	4,504	.....	2,700	272,460	292,865	568,025
10 Franklin Twp. ....	449,250	1,225,650	1,674,900	4,336	2,675	66,325	27,350	33,850	130,200
11 Frenchtown Bor. ....	158,900	1,040,050	1,198,950	1,836	.....	.....	105,935	.....	105,935
12 Glen Gardner Bor. ....	47,368	308,730	356,098	430	2,461	1,760	3,211	13,160	20,592
13 Hampton Bor. ....	98,390	550,485	648,875	6,157	8,055	2,850	19,110	7,205	37,220
14 High Bridge Bor. ....	197,115	1,748,190	1,945,305	14,399	.....	4,995	53,242	364,840	423,077
15 Holland Twp. ....	1,410,780	7,468,700	8,879,480	7,746	124,000	225,300	633,000	162,800	1,145,100
16 Kingwood Twp. ....	1,227,150	1,810,300	3,037,450	269	1,100	74,200	16,100	74,475	165,875
17 Lambertville, City of ....	558,984	2,374,275	2,933,259	38,466	.....	300	411,460	3,150	414,910
18 Lebanon Boro. ....	129,975	773,500	903,475	2,883	110	4,250	27,400	52,940	84,700
19 Lebanon Twp. ....	376,950	1,584,274	1,961,224	117	36,225	33,775	14,850	127,217	212,067
20 Milford Bor. ....	230,500	2,191,180	2,421,680	4,010	190	118,815	1,010,020	.....	1,129,025
21 Raritan Twp. ....	1,598,000	6,713,873	8,311,873	4,130	200	132,700	514,600	1,078,520	1,726,020
22 Readington Twp. ....	1,347,600	4,255,434	5,603,034	10,059	87,340	80,400	17,800	46,400	231,940
23 Stockton Bor. ....	42,150	344,900	387,050	260	700	300	19,400	21,850	42,250
24 Tewksbury Twp. ....	548,190	1,881,195	2,429,385	.....	125	76,490	79,075	113,965	269,655
25 Union Twp. ....	275,900	1,147,921	1,423,821	3,412	.....	68,650	56,200	5,000	129,850
26 West Amwell Twp. ....	707,635	2,040,800	2,748,435	33	38,350	18,050	17,475	20,525	94,400
27 Totals .....	\$14,197,317	\$53,487,196	\$67,684,513	\$120,995	\$335,481	\$1,393,560	\$3,732,983	\$2,949,266	\$8,411,290

## Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Alexandria Twp. ....	.....	.....	.....	\$2,380,554	\$12.22	20.10	.....	\$8,835,906	\$11,216,460
2 Bethlehem Twp. ....	.....	.....	.....	1,602,203	11.33	19.37	.....	6,177,198	7,779,401
3 Bloomsbury Bor. ....	.....	.....	.....	700,353	12.83	19.30	.....	2,655,259	3,355,612
4 Califon Bor. ....	.....	.....	.....	716,361	14.40	18.04	.....	2,925,004	3,641,365
5 Clinton, Town of ....	.....	.....	.....	3,322,406	7.24	38.40	.....	4,787,747	8,110,153
6 Clinton Twp. ....	.....	.....	.....	3,860,772	16.44	12.14	.....	25,833,973	29,694,745
7 Delaware Twp. ....	.....	.....	.....	2,996,234	15.02	11.91	.....	20,219,524	23,215,758
8 East Amwell Twp. ....	.....	.....	.....	2,416,263	16.50	13.08	.....	14,774,040	17,190,303
9 Flemington Bor. ....	.....	.....	.....	4,895,999	13.54	18.28	.....	19,327,897	24,223,896
10 Franklin Twp. ....	.....	.....	.....	1,809,436	15.20	13.71	.....	10,541,730	12,351,166
11 Frenchtown Bor. ....	.....	.....	.....	1,306,721	13.42	19.50	.....	4,949,511	6,256,232
12 Glen Gardner Bor. ....	.....	.....	.....	377,120	17.61	15.44	.....	1,950,236	2,327,356
13 Hampton Bor. ....	.....	.....	.....	692,252	17.20	15.95	.....	3,419,306	4,111,558
14 High Bridge Bor. ....	.....	.....	.....	2,382,781	15.27	18.37	.....	8,644,270	11,027,051
15 Holland Twp. ....	.....	.....	.....	10,032,326	2.25	32.22	.....	18,679,427	28,711,753
16 Kingwood Twp. ....	.....	.....	.....	3,203,594	10.84	19.78	.....	12,318,718	15,522,312
17 Lambertville, City of ....	.....	.....	.....	3,386,635	12.83	28.00	.....	7,542,666	10,929,301
18 Lebanon Boro. ....	.....	.....	.....	991,058	10.40	21.98	.....	3,206,966	4,198,024
19 Lebanon Twp. ....	.....	.....	.....	2,173,408	18.92	11.17	.....	15,596,735	17,770,143
20 Milford Bor. ....	.....	.....	.....	3,554,715	8.96	21.84	.....	8,666,598	12,221,313
21 Raritan Twp. ....	.....	.....	.....	10,042,023	11.38	16.43	.....	42,277,737	52,319,760
22 Readington Twp. ....	.....	.....	.....	5,845,033	19.86	13.10	.....	37,168,217	43,013,250
23 Stockton Bor. ....	.....	.....	.....	429,560	17.12	13.49	.....	2,482,112	2,911,672
24 Tewksbury Twp. ....	.....	.....	.....	2,699,040	18.52	11.57	.....	18,567,892	21,266,932
25 Union Twp. ....	.....	.....	.....	1,557,083	12.02	17.51	.....	6,707,652	8,264,735
26 West Amwell Twp. ....	.....	.....	.....	2,842,868	10.51	16.20	.....	14,217,213	17,060,081
27 Totals .....	.....	.....	.....	\$76,216,798	.....	.....	.....	\$322,473,534	\$398,690,332

Total Amount of Miscellaneous Revenues (including Surplus  
Revenues Appropriated) for the support of the County  
Budget ..... \$556,167.50  
Rate per \$100 to be applied to Col. 11 for apportionment of  
County Taxes ..... \$0.416852378

## Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1964—(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	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			III Net County Taxes Apportioned		I—District School Purposes			II	I Total Tax Levy	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)	Deduct Over-payment			Add Under-payment	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
1	\$46,756.08			\$134.84		\$46,621.24	\$1,426.98	\$115,845.00	\$95,743.43		\$21,369.13	\$281,005.78
2	32,428.62			767.15		31,661.47	989.71	77,321.14	49,940.80		14,828.13	174,741.25
3	13,987.95					13,987.95	426.91	50,728.00			17,551.73	82,694.59
4	15,179.12			131.36		15,047.76	463.26	45,442.50	23,698.50		13,168.14	97,820.16
5	33,807.37			223.58		33,583.79	1,031.79	80,422.00	52,888.76		64,073.12	231,999.46
6	123,783.25			106.65		123,676.60	3,777.82	280,446.00	194,750.36		9,594.20	612,244.98
7	96,775.44			215.40		96,560.04	2,953.55	164,703.50	145,506.01		21,057.72	430,780.82
8	71,658.19			858.33		70,799.86	2,186.98	167,916.00	95,950.40		47,453.02	384,306.26
9	100,977.89			225.70		100,752.19		251,253.22	127,958.84		163,550.04	643,514.29
10	51,486.13			46.79		51,439.34	1,571.34	92,703.00	81,000.27		33,239.03	259,952.98
11	26,079.25			108.87		25,970.38	795.93	74,937.00	62,246.06		1,391.31	165,340.68
12	9,701.64			103.46		9,598.18	296.09	29,666.00	15,116.55		7,108.60	61,785.42
13	17,139.13			232.96		16,906.17	523.08	43,984.00	26,627.60		23,887.39	111,928.24
14	45,966.52			7.35		45,959.17	1,402.88	231,411.00			70,466.49	349,239.54
15	119,685.63			5.51		119,680.12	3,652.76	25,569.00	60,000.00			208,901.88
16	64,705.13			120.68		64,584.45	1,974.76	121,976.50	105,269.73		40,038.00	333,843.44
17	45,559.05			46.97		45,512.08		94,716.00	196,576.79		67,777.91	404,582.78
18	17,499.56					17,499.56	534.08	41,835.03	27,555.71		10,695.52	98,119.90
19	74,075.26			217.15		73,858.11	2,260.75	200,396.50	116,306.60		466.90	393,288.86
20	50,944.83			22.50		50,922.33		122,237.00	78,521.15		58,796.25	310,476.73
21	218,096.16			313.58		217,782.58	6,656.21	466,877.78	276,502.97		142,643.94	1,110,463.48
22	179,301.76			447.49		178,854.27	5,472.22	538,762.72	304,575.28		89,505.46	1,117,169.95
23	12,137.37					12,137.37	370.43	19,494.00	30,264.86		6,757.83	69,024.49
24	88,651.71			447.56		88,204.15	2,705.61	192,749.00	138,902.66		62,881.93	485,443.35
25	34,451.74			222.80		34,228.94	1,051.45	89,843.00	53,904.78			179,028.17
26	71,115.35			168.79		70,946.56	2,170.41	69,110.50	144,301.85		1,815.27	288,344.59
27	\$1,661,950.13			\$5,175.47		\$1,656,774.66	\$44,695.00	\$3,690,345.39	\$2,504,109.96		\$990,117.06	\$8,886,042.07
Total County Taxes Appropriated				\$1,681,629.05		Total County Taxes Apportioned (including Adjustments—						
Less: Bank Stock Taxes Due County				24,854.39		Total 12 A I)						\$1,661,950.13
Net County Taxes Apportioned (12 A III)				\$1,656,774.66		* Net Overpayments are added to the Net Taxes Apportioned and Net						
*Adjustments (Net Total 12 A IIb) ±				5,175.47		Underpayments are deducted.						

## Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1	\$9,750.00	\$290,755.78	.....	.....	\$445,100	\$20,000.00	\$36,691.00	\$38,000.00	\$94,691.00
2	6,650.00	181,391.25	.....	.....	34,500	20,000.00	36,133.00	21,000.00	77,133.00
3	7,190.00	89,884.59	\$879.43	.....	58,000	10,000.00	8,000.00	900.00	18,900.00
4	5,255.00	103,075.16	1,156.86	.....	62,750	5,000.00	7,124.00	9,000.00	21,124.00
5	8,270.00	240,269.46	3,926.88	.....	316,600	16,922.00	23,800.00	10,000.00	50,722.00
6	22,040.00	634,284.98	.....	.....	3,335,000	68,000.00	76,788.00	20,000.00	164,788.00
7	19,100.00	449,880.82	.....	.....	698,800	30,000.00	48,428.00	40,000.00	118,428.00
8	14,205.00	398,511.26	.....	.....	523,935	30,000.00	34,244.00	30,000.00	94,244.00
9	19,270.00	662,784.29	8,820.39	.....	1,262,525	75,000.00	66,466.10	30,000.00	171,466.10
10	14,650.00	274,602.98	.....	.....	169,500	19,000.00	26,828.00	22,000.00	67,828.00
11	9,960.00	175,300.68	1,293.91	.....	182,985	45,000.00	30,277.00	10,000.00	85,277.00
12	4,610.00	66,395.42	.....	.....	30,400	3,438.29	14,058.00	6,060.00	23,556.29
13	7,080.00	119,008.24	.....	.....	125,930	4,500.00	14,868.00	10,000.00	29,368.00
14	14,510.00	363,749.54	738.81	.....	157,330	25,000.00	25,664.00	7,000.00	57,664.00
15	16,710.00	225,611.88	19.86	.....	1,698,920	345,000.00	267,287.00	3,420.82	615,707.82
16	13,300.00	347,143.44	.....	.....	124,450	7,000.00	36,600.00	40,948.81	84,548.81
17	29,750.00	434,332.78	3,497.21	.....	1,714,450	38,000.00	77,161.88	55,000.00	170,161.88
18	4,870.00	102,989.90	11.62	.....	109,800	4,000.00	9,270.00	8,500.00	21,770.00
19	17,900.00	411,188.86	.....	.....	2,189,172	18,500.00	121,663.00	38,000.00	178,163.00
20	7,850.00	318,326.73	3,172.37	.....	158,485	20,000.00	7,056.00	7,500.00	34,556.00
21	30,970.00	1,141,433.48	276.06	.....	3,164,600	40,000.00	90,107.00	47,000.00	177,107.00
22	42,830.00	1,159,999.95	857.97	.....	230,650	65,000.00	82,344.00	122,000.00	269,344.00
23	4,480.00	73,504.49	16.88	.....	63,750	4,500.00	8,354.00	4,900.00	17,754.00
24	14,290.00	499,733.35	186.14	.....	624,700	51,000.00	42,309.00	30,000.00	123,309.00
25	8,000.00	187,028.17	.....	.....	2,014,600	17,543.00	45,487.00	30,000.00	93,030.00
26	10,260.00	298,604.59	.....	.....	486,475	30,000.00	44,951.00	35,000.00	109,951.00
27	\$363,750.00	\$9,249,792.07	\$24,854.39	.....	\$19,983,407	\$1,012,403.29	\$1,281,958.98	\$676,229.63	\$2,970,591.90

\*\*\*Bank Stock Tax Due Municipality ..... \$24,854.39  
 Bank Stock Tax Due County ..... 24,854.39  
 Total Bank Stock Tax ..... \$49,708.78

REGIONAL SCHOOL BUDGET

Delaware Valley Regional High School .....	\$519,134.00
Hunterdon Central Regional High School .....	950,493.50
North Hunterdon Regional High School .....	780,692.59
South Hunterdon Regional High School .....	371,143.50
Flemington-Raritan School .....	†718,131.00
† (In district school column) (C-1a)	



## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1964

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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 East Windsor Twp. ....	\$3,655,350	\$12,267,500	\$15,922,850	\$12	.....	\$114,950	\$450,850	\$289,550	\$855,350
2 Ewing Twp. ....	7,720,900	28,423,005	36,143,905	130,057	.....	3,340	3,582,040	4,378,050	7,963,430
3 Hamilton Twp. ....	30,664,575	120,184,800	150,849,375	100,838	.....	69,350	5,379,400	8,054,950	13,503,700
4 Hightstown Bor. ....	825,250	4,640,900	5,466,150	13,680	.....	.....	188,850	420,050	608,900
5 Hopewell Bor. ....	736,900	4,136,400	4,873,300	20,996	.....	2,800	372,600	.....	375,400
6 Hopewell Twp. ....	6,376,050	20,587,100	26,963,150	2,080	.....	297,950	1,843,750	.....	2,141,700
7 Lawrence Twp. ....	5,718,825	24,408,128	30,126,953	4,954	.....	21,200	586,770	2,599,834	3,207,804
8 Pennington Bor. ....	445,430	2,013,285	2,458,715	16,115	.....	.....	48,750	126,410	175,160
9 Princeton Bor. ....	5,518,050	17,339,250	22,857,300	42,087	.....	.....	1,541,030	38,200	1,579,230
10 Princeton Twp. ....	27,233,301	80,474,100	107,707,401	6,817	.....	18,100	2,003,900	1,335,900	3,357,900
11 Washington Twp. ....	1,167,495	2,265,825	3,433,320	2,190	.....	146,840	83,065	83,855	313,760
12 West Windsor Twp. ....	3,606,400	12,962,300	16,568,700	318,309	\$3,100	101,500	101,700	1,793,350	1,999,650
13 City of Trenton ....	31,810,075	122,914,375	154,724,450	1,881,911	.....	.....	11,352,575	14,849,625	25,702,200
14 Totals .....	\$125,478,601	\$452,646,968	\$578,125,569	\$2,540,046	\$3,100	\$776,030	\$27,535,280	\$33,469,774	\$61,784,184

## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 East Windsor Twp. ....				\$16,778,212	\$5.91	\$40.65		\$23,247,753	\$40,025,965
2 Ewing Twp. ....				44,237,392	10.77	22.45		124,853,445	169,090,837
3 Hamilton Twp. ....				164,453,913	5.33	45.66		179,525,953	343,979,866
4 Hightstown Bor. ....				6,088,730	10.51	29.53		13,044,348	19,133,078
5 Hopewell Bor. ....				5,269,696	5.99	45.40		5,860,841	11,130,537
6 Hopewell Twp. ....				29,106,930	6.77	43.16		35,509,394	64,616,324
7 Lawrence Twp. ....				33,339,711	9.53	27.66		78,791,894	112,131,605
8 Pennington Bor. ....				2,649,990	15.85	19.68		10,034,756	12,684,746
9 Princeton Bor. ....				24,478,617	7.42	27.54		60,139,432	84,618,049
10 Princeton Twp. ....		\$5,700	\$5,700	111,066,418	3.04	86.66		16,579,930	127,646,348
11 Washington Twp. ....				3,749,270	10.57	18.41		15,215,892	18,965,162
12 West Windsor Twp. ....				18,916,659	6.54	26.22		46,706,792	65,623,451
13 City of Trenton ....				182,308,561	10.91	43.26		202,937,246	385,245,807
14 Totals .....		\$5,700	\$5,700	\$642,444,099				\$812,447,676	\$1,454,891,775

MERCER COUNTY

## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1964—(Continued)

12—APPORTIONMENT OF TAXES													
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D		
	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)	I Total Tax Levy
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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	\$235,338.73			\$3,356.49		\$231,982.24	\$9,278.35		*\$701,642.16		\$37,356.08	\$980,258.83	
2	994,195.22			7,035.73		987,159.49	39,481.61	\$2,695,000.25			863,545.34	4,585,186.69	
3	2,022,481.79			4,166.99		2,018,314.80		5,621,798.00			657,352.12	8,297,464.92	
4	112,495.83			74.12		112,421.71	4,496.27		*339,398.84		160,676.26	616,993.08	
5	65,443.68			2.19		65,441.49		198,643.50			39,888.02	303,973.91	
6	379,921.48			83.12		379,838.36	15,191.51		†1,378,998.56		145,479.80	1,919,508.23	
7	659,294.78				\$7,820.68	667,115.46	26,678.39	1,793,135.00			601,910.54	3,088,839.39	
8	74,581.89			617.49		73,964.40			†268,649.94		63,335.97	405,950.31	
9	497,524.65			360.53		497,164.12		838,263.11			454,579.44	1,790,006.67	
10	750,516.06			313.17		750,202.89		2,016,756.50			564,525.08	3,331,484.47	
11	111,508.55				45.13	111,553.68	4,461.54	243,129.24			25,540.34	384,684.80	
12	385,843.03			484.50		385,358.53	15,412.33	749,500.00			64,715.40	1,214,986.26	
13	2,265,111.14			61,450.97		2,203,660.17		7,095,899.21		\$445,336.00	9,621,621.78	19,366,517.16	
14	\$8,554,256.83			\$77,945.30	\$7,865.81	\$8,484,177.34	\$115,000.00	\$21,252,124.81	\$2,688,689.50	\$445,336.00	\$13,300,527.07	\$46,285,854.72	
Total County Taxes Appropriated				\$8,606,925.00		Rate per \$100.00 Assessed Valuation (Applied to Col. 11) ...						\$0.0235154438	
Less: Bank Stock Taxes Due County				122,747.66		Joint School Adjustments:							
Net County Taxes Apportioned (12 A III)				\$8,484,177.34		* East Windsor Township						\$8,774.72	
*Adjustments Net Total 12 A IIb				70,079.49		* Hightstown Borough						192.26	
Total County Taxes Apportioned (including Adjustments—Total 12 A I)				\$8,554,256.83		Total—School District Adjustments						\$8,966.98	
						† Hopewell Township						284.69	
						† Pennington Borough						2,115.35	
						Total—School District Adjustments						\$2,400.04	
* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.													

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## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1964

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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Carteret Bor. ....	\$4,194,240	\$11,587,055	\$15,781,295	\$19,856	.....	.....	\$2,158,710	\$350,395	\$2,509,105
2 Cranbury Twp. ....	2,920,275	7,855,750	10,776,025	1,273	.....	\$61,100	221,650	328,100	610,850
3 Dunellen Bor. ....	10,547,000	28,524,750	39,071,750	64,261	.....	.....	2,811,800	1,237,500	4,049,300
4 East Brunswick Twp. ....	10,843,560	26,250,160	37,093,720	5,583	.....	7,130	1,250,290	2,290,640	3,548,060
5 Edison Twp. ....	23,953,515	66,016,493	89,970,008	235,344	.....	18,375	1,889,370	3,494,965	5,402,710
6 Helmetta Bor. ....	431,855	1,895,835	2,327,690	.....	.....	.....	519,448	788,092	1,307,540
7 Highland Park Bor. ....	3,785,100	16,077,550	19,862,650	5,157	.....	.....	264,050	494,550	758,600
8 Jamesburg Bor. ....	1,055,250	5,175,300	6,230,550	9,087	.....	.....	244,300	89,550	333,850
9 Madison Twp. ....	4,177,920	20,814,740	24,992,660	50,006	.....	16,230	350,850	601,400	968,480
10 Metuchen Bor. ....	3,457,117	12,433,864	15,890,981	122,547	.....	.....	127,267	1,003,086	1,130,353
11 Middlesex Bor. ....	12,303,270	49,647,750	61,951,020	6,133	.....	.....	1,030,275	3,548,725	4,579,000
12 Milltown Bor. ....	1,229,950	5,804,300	7,034,250	7,856	.....	100	267,100	264,825	532,025
13 Monroe Twp. ....	5,640,620	8,665,950	14,306,570	3,028	.....	177,960	169,425	431,975	779,360
14 New Brunswick City ....	11,873,875	41,927,200	53,801,075	473,594	.....	.....	3,380,970	7,888,930	11,269,900
15 North Brunswick Twp. ..	4,906,000	17,538,901	22,444,901	64,793	.....	7,900	2,534,550	3,166,420	5,708,870
16 Perth Amboy City ....	18,105,930	37,121,265	55,227,195	366,793	.....	.....	569,100	10,300,680	10,869,780
17 Piscataway Twp. ....	8,424,490	42,685,245	51,109,735	1,450	.....	50,500	277,575	3,871,275	4,199,350
18 Plainsboro Twp. ....	864,320	3,906,277	4,770,597	3,617	.....	25,800	320,160	342,384	688,344
19 Sayreville Bor. ....	3,927,600	27,559,360	31,486,960	93,426	.....	.....	1,396,685	8,430,860	9,827,545
20 South Amboy City ....	1,292,350	4,286,600	5,578,950	919,436	.....	.....	33,950	218,200	252,150
21 South Brunswick Twp. ....	3,840,270	12,080,719	15,920,989	256,775	.....	46,000	638,550	1,517,760	2,202,310
22 South Plainfield Bor. ....	6,127,050	36,956,825	43,083,875	147,606	.....	.....	2,521,250	1,165,120	3,686,370
23 South River Bor. ....	6,681,020	24,973,875	31,654,895	3,073	.....	.....	578,905	1,092,120	1,671,025
24 Spotswood Bor. ....	1,506,915	8,954,850	10,461,765	101,788	.....	.....	1,982,250	70,160	2,052,410
25 Woodbridge Twp. ....	11,565,460	49,610,752	61,176,212	618,145	.....	900	1,395,095	6,946,874	8,342,869
26 Totals .....	\$163,654,952	\$568,351,366	\$732,006,318	\$3,580,627	.....	\$411,995	\$26,933,575	\$59,934,586	\$87,280,156



## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Carteret Bor. ....				\$18,310,256	\$21.50	12.12		\$114,427,410	\$132,737,666
2 Cranbury Twp. ....				11,388,148	4.54	46.78		12,259,514	23,647,662
3 Dunellen Bor. ....	†\$28,050		\$28,050	43,157,261	2.94	97.45		1,022,401	44,179,662
4 East Brunswick Twp. ....				40,647,363	11.38	25.12		110,572,363	151,219,726
5 Edison Twp. ....	†7,275		7,275	95,600,787	9.37	24.35		279,516,678	375,117,465
6 Helmetta Bor. ....				3,635,230	4.10	34.14		4,490,383	8,125,613
7 Highland Park Bor. ....				20,626,407	10.63	30.67		44,899,821	65,526,228
8 Jamesburg Bor. ....				6,573,487	7.05	47.29		*6,953,733	13,527,220
9 Madison Twp. ....				26,011,146	16.09	17.35		119,057,254	145,068,400
10 Metuchen Bor. ....				17,143,881	16.57	18.36		*71,151,394	88,295,275
11 Middlesex Bor. ....		\$2,000	2,000	66,534,153	3.23	84.94		10,984,016	77,518,169
12 Milltown Bor. ....				7,574,131	11.14	18.86		30,262,940	37,837,071
13 Monroe Twp. ....	†19,700		19,700	15,069,258	6.05	43.12		18,871,932	33,941,190
14 New Brunswick City ....				65,544,569	8.95	32.18		113,386,852	178,931,421
15 North Brunswick Twp. ....				28,218,564	10.38	16.15		116,532,814	144,751,378
16 Perth Amboy City ....				66,463,768	11.72	28.73		*137,856,972	204,320,740
17 Piscataway Twp. ....				55,310,535	7.26	35.40		93,268,047	148,578,582
18 Plainsboro Twp. ....				5,462,558	5.11	28.87		11,753,812	17,216,370
19 Sayreville Bor. ....	†6,300		6,300	41,401,631	9.96	19.75		127,940,686	169,342,317
20 South Amboy City ....				6,750,536	11.35	16.17		*34,032,558	40,783,094
21 South Brunswick Twp. ....		600	600	18,379,474	13.47	22.16		55,924,629	74,304,103
22 South Plainfield Bor. ....				46,917,851	7.08	40.23		64,010,023	110,927,874
23 South River Bor. ....				33,328,993	5.95	47.40		35,127,584	68,456,577
24 Spotswood Bor. ....				12,615,963	7.60	35.40		19,091,243	31,707,206
25 Woodbridge Twp. ....	†9,700		9,700	70,127,526	17.98	11.80		*460,769,081	530,896,607
26 Totals .....	†\$71,025	\$2,600	\$73,625	\$822,793,476				\$2,094,164,140	\$2,916,957,616

† Paraplegic and blind disabled veteran exemptions.

\* Add to equalize second-class railroad.

Jamesburg .....	\$9,087
Metuchen .....	490,191
Perth Amboy .....	855,852
South Amboy .....	5,109,653
Woodbridge .....	3,502,818

## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1964—(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		
	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)	I  Total Tax Levy
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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	\$657,040.77			\$416.97		\$656,623.80	\$1,629,430.00			\$1,501,318.90	\$3,787,372.70		
2	117,054.00			99.00		116,955.00	337,440.50			52,410.68	506,806.18		
3	218,685.75			215.77		218,469.98	683,823.00			321,245.86	1,223,538.84		
4	748,525.50			35.12		748,490.38	1,853,431.25			1,862,757.36	4,464,678.99		
5	1,856,801.40			3,808.14		1,852,993.26	4,841,729.00		\$817,263.50	1,121,854.36	8,633,840.12		
6	40,221.08				\$14.24	40,235.32	67,922.00			36,350.00	144,507.32		
7	324,349.53			847.81		323,501.72	1,449,483.50			357,416.96	2,130,402.18		
8	66,958.65			224.99		66,733.66	271,170.00			104,823.91	442,727.57		
9	718,076.91			2,769.35		715,307.56	2,627,828.62			615,739.78	3,958,875.96		
10	437,054.50			2,169.04		434,885.46	1,546,348.50			765,601.48	2,746,835.44		
11	383,708.68			4,268.64		379,440.04	1,379,770.44			304,743.29	2,063,953.77		
12	187,290.41			292.19		186,998.22	580,422.50			35,534.14	802,954.86		
13	168,006.13			1,244.29		166,761.84	702,901.00			15,760.76	885,423.60		
14	885,696.16			3,386.16		882,310.00	2,660,286.84		68,272.75	2,092,858.04	5,703,727.63		
15	716,507.74			839.48		715,668.26	1,860,070.00			285,369.60	2,861,107.86		
16	1,011,371.27			6,297.35		1,005,073.92	2,827,663.96		99,578.75	3,671,895.76	7,604,212.39		
17	735,452.04			11,177.74		724,274.30	2,914,301.15			231,960.43	3,870,535.88		
18	85,219.61			337.92		84,881.69	189,983.00				274,864.69		
19	838,230.87			566.05		837,664.82	2,733,683.00			384,203.86	3,955,551.68		
20	201,872.99			747.81		201,125.18	304,542.00		28,570.50	177,491.06	711,728.74		
21	367,799.31			1,378.57		366,420.74	1,947,108.40			82,415.66	2,395,944.80		
22	549,084.05			841.25		548,242.80	2,158,748.90			476,309.02	3,183,800.72		
23	338,854.52			147.08		338,707.44	1,159,370.40			387,853.22	1,885,931.06		
24	156,948.08			87.76		156,860.32	674,907.25			80,866.16	912,633.73		
25	2,627,895.67			171,327.33		2,456,568.34	8,066,523.20			1,482,262.62	12,005,354.16		
26	\$14,438,705.62			\$213,525.81	\$14.24	\$14,225,194.05	\$45,468,888.41		\$1,013,685.50	\$16,449,042.91	\$77,156,810.87		

## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16				
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II	III				(a)	(b)	(c)	(d)	
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)	
1	\$147,550.00	\$3,934,922.70	\$4,251.10	.....	\$7,097,755	\$100,000.00	\$310,043.13	\$65,000.00	\$475,043.13	
2	9,680.00	516,486.18	3,371.32	.....	311,600	57,000.00	59,126.00	22,000.00	138,126.00	
3	45,060.00	1,268,598.84	5,713.10	.....	836,450	30,000.00	113,981.00	43,000.00	186,981.00	
4	160,080.00	4,624,758.99	1,047.64	.....	3,305,200	275,767.00	494,511.00	190,000.00	960,278.00	
5	314,730.00	8,948,570.12	7,755.14	.....	108,582,700	900,000.00	2,260,873.50	160,000.00	3,320,873.50	
6	4,530.00	149,037.32	.....	.....	137,470	7,883.00	13,847.00	1,400.00	23,130.00	
7	60,860.00	2,191,262.18	4,112.04	.....	5,041,817	200,000.00	361,632.00	40,000.00	601,632.00	
8	20,430.00	463,157.57	1,262.88	.....	321,700	28,000.00	48,183.00	29,000.00	105,183.00	
9	225,630.00	4,184,505.96	1,210.36	.....	3,799,210	145,000.00	377,861.00	175,000.00	697,861.00	
10	92,980.00	2,839,815.44	6,376.24	.....	2,287,122	230,000.00	213,746.76	70,000.00	513,746.76	
11	82,770.00	2,146,723.77	417.80	.....	7,457,190	230,000.00	282,667.59	68,000.00	580,667.59	
12	40,140.00	843,094.86	3,444.80	.....	936,200	60,500.00	241,707.06	17,000.00	319,207.06	
13	25,310.00	910,733.60	7.24	.....	2,531,200	155,000.00	121,773.00	160,000.00	436,773.00	
14	157,100.00	5,860,827.63	21,808.26	.....	23,018,446	485,000.00	1,769,526.03	172,000.00	2,426,526.03	
15	65,880.00	2,926,987.86	1,410.44	.....	1,664,685	260,000.00	461,753.00	34,000.00	755,753.00	
16	180,770.00	7,784,982.39	14,154.24	.....	16,444,671	803,000.00	749,010.10	160,000.00	1,712,010.10	
17	140,510.00	4,011,045.88	591.56	.....	12,149,075	620,000.00	535,909.69	170,000.00	1,325,909.69	
18	3,960.00	278,824.69	.....	.....	1,856,060	41,819.00	58,143.00	3,000.00	102,962.00	
19	167,780.00	4,123,331.68	1,796.14	.....	2,527,175	365,000.00	1,350,486.06	80,000.00	1,795,486.06	
20	54,030.00	765,758.74	3,961.26	.....	2,357,150	150,000.00	438,960.94	30,000.00	618,960.94	
21	79,150.00	2,475,094.80	343.32	.....	3,352,000	225,000.00	323,968.00	50,000.00	598,968.00	
22	134,450.00	3,317,750.72	1,190.98	.....	4,600,425	220,000.00	534,572.50	70,000.00	824,572.50	
23	96,080.00	1,982,011.06	8,409.38	.....	5,286,675	165,000.00	320,081.04	85,000.00	570,081.04	
24	46,150.00	958,783.73	921.84	.....	823,500	200,000.00	72,000.00	24,000.00	296,000.00	
25	602,940.00	12,608,294.16	12,737.38	.....	9,220,552	1,200,000.00	4,090,727.28	260,000.00	5,550,727.28	
26	\$2,958,550.00	\$80,115,360.87	\$106,294.46	.....	\$225,946,028	\$7,153,969.00	\$15,605,089.68	\$2,178,400.00	\$24,937,458.68	
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget						Total County Taxes Appropriated				\$14,331,488.51
						Less: Bank Stock Taxes Due County				106,294.46
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes						Net County Taxes Apportioned (12 A III)				\$14,225,194.05
						*Adjustments (Net Total 12 A II) +				213,511.57
***Bank Stock Tax Due Municipality						Total County Taxes Apportioned (including Adjustments—				
Bank Stock Tax Due County						Total 12 A II)				\$14,438,705.62
Total Bank Stock Tax										

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1964

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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Allenhurst Bor. ....	\$2,353,215	\$6,739,727	\$9,092,942	\$17,220	.....	.....	.....	\$206,300	\$206,300
2 Allentown Bor. ....	634,900	3,949,800	4,584,700	.....	.....	\$700	\$42,150	56,100	98,950
3 Asbury Park City .....	21,990,525	52,535,815	74,526,340	133,400	.....	.....	8,534,175	4,591,325	13,125,500
4 Atlantic Highlands Bor. ..	4,066,475	15,731,700	19,798,175	20,007	.....	.....	895,850	.....	895,850
5 Avon-by-the-Sea Bor. ....	5,171,025	11,696,675	16,867,700	14,747	.....	.....	326,650	94,650	421,300
6 Belmar Bor. ....	10,860,500	28,059,200	38,919,700	11,416	.....	.....	31,900	1,253,300	1,288,200
7 Bradley Beach Bor. ....	5,406,935	18,020,195	23,427,130	18,077	.....	.....	.....	508,720	508,720
8 Brielle Bor. ....	6,512,775	17,932,175	24,444,950	421	.....	.....	142,900	357,550	500,450
9 Colts Neck Twp. ....	8,346,210	16,894,715	25,240,925	.....	.....	206,450	122,400	788,300	1,117,150
10 Deal Bor. ....	7,323,600	16,055,350	23,378,950	.....	.....	.....	15,800	351,950	367,750
11 Eatontown Bor. ....	2,062,620	37,524,480	39,587,100	4,590	.....	1,650	2,910,410	2,547,890	5,459,950
12 Englishtown Bor. ....	422,992	2,859,735	3,282,727	60	.....	.....	196,693	200,000	396,693
13 Fair Haven Bor. ....	6,962,050	24,273,825	31,235,875	.....	.....	.....	.....	543,800	543,800
14 Farmingdale Bor. ....	838,800	3,878,500	4,717,300	11,933	.....	.....	284,890	.....	284,890
15 Freehold Bor. ....	9,538,550	35,932,475	45,471,025	36,980	.....	.....	2,375,495	3,036,355	5,411,850
16 Freehold Twp. ....	11,939,075	27,401,360	39,340,435	5,936	.....	476,850	.....	1,617,828	2,094,678
17 Highlands Bor. ....	2,552,825	10,564,675	13,117,500	.....	.....	.....	76,350	229,650	306,000
18 Holmdel Twp. ....	12,759,675	38,861,600	51,621,275	.....	.....	22,850	240,800	4,601,450	4,865,100
19 Howell Twp. ....	15,265,825	45,821,775	61,087,600	2,865	.....	768,875	275,600	871,900	1,916,375
20 Interlaken Bor. ....	1,982,062	7,254,388	9,236,450	.....	.....	.....	.....	50,503	50,503
21 Keansburg Bor. ....	6,356,725	22,167,775	28,524,500	4,041	.....	.....	531,850	775,450	1,307,300
22 Keyport Bor. ....	773,450	27,470,100	28,243,550	5,189	.....	.....	.....	2,364,250	2,364,250
23 Little Silver Bor. ....	6,948,300	29,735,600	36,683,900	4,654	.....	.....	1,022,600	396,100	1,418,700
24 Loch Arbour Village .....	679,400	1,772,800	2,452,200	.....	.....	.....	4,500	70,450	74,950
25 Long Branch City .....	20,277,650	91,231,450	111,509,100	220,955	.....	.....	760,300	3,735,900	4,496,200
26 Manalapan Twp. ....	7,885,025	16,126,360	24,011,385	377	.....	77,715	170,096	652,434	900,245
27 Manasquan Bor. ....	10,008,100	26,292,050	36,300,150	9,090	.....	.....	259,350	693,050	952,400
28 Marlboro Twp. ....	12,207,340	18,470,669	30,678,009	2,255	.....	176,694	285,130	634,185	1,096,009
29 Matawan Bor. ....	6,879,605	22,552,256	29,431,861	13,084	.....	.....	936,977	.....	936,977
30 Matawan Twp. ....	10,347,200	47,666,200	58,013,400	8,076	.....	5,800	347,500	1,580,200	1,933,500

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1964—(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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
31 Middletown Twp. ....	\$39,731,400	\$175,077,200	\$214,808,600	\$3,555	.....	\$58,000	\$2,526,300	\$2,879,500	\$5,463,800
32 Millstone Twp. ....	3,229,532	7,169,112	10,398,644	.....	.....	114,317	21,477	185,900	321,694
33 Monmouth Beach Bor. ....	2,616,996	6,791,351	9,408,347	.....	.....	.....	4,000	145,100	149,100
34 Neptune Township ....	33,597,650	89,805,325	123,402,975	31,547	.....	.....	828,025	2,789,400	3,617,425
35 Neptune City Bor. ....	3,699,830	14,567,530	18,267,360	.....	.....	.....	281,050	775,980	1,057,030
36 New Shrewsbury Bor. ....	10,843,100	25,912,700	36,755,800	.....	.....	3,750	636,000	990,550	1,630,300
37 Ocean Twp. ....	18,241,330	62,193,050	80,434,380	.....	.....	14,700	656,405	780,820	1,451,925
38 Oceanport Bor. ....	5,211,980	22,219,350	27,431,330	6,576	.....	.....	34,945	687,755	722,700
39 Raritan Twp. ....	11,009,300	53,049,300	64,058,600	983	.....	.....	1,284,500	1,868,400	3,152,900
40 Red Bank Bor. ....	17,798,300	48,729,300	66,527,600	170,383	.....	.....	2,148,400	7,161,700	9,310,100
41 Roosevelt Bor. ....	219,475	2,604,021	2,823,496	.....	.....	4,750	19,550	29,425	53,725
42 Rumson Bor. ....	14,473,950	37,703,200	52,177,150	.....	.....	.....	682,400	117,050	799,450
43 Sea Bright Bor. ....	3,515,790	6,654,460	10,170,250	.....	.....	2,000	150,000	247,000	399,000
44 Sea Girt Bor. ....	9,402,363	18,301,540	27,703,903	11,310	.....	.....	93,260	487,360	590,620
45 Shrewsbury Bor. ....	5,779,500	16,474,150	22,253,650	.....	.....	25,000	650,500	881,900	1,557,400
46 Shrewsbury Twp. ....	90,000	595,000	685,000	.....	.....	.....	11,280	2,500	13,760
47 South Belmar Bor. ....	1,672,500	6,253,950	7,926,450	.....	.....	.....	62,900	134,300	197,200
48 Spring Lake Boro. ....	16,512,775	28,297,850	44,810,625	14,250	\$457,000	.....	180,750	1,708,250	2,346,000
49 Spring Lake Heights ....	4,029,595	11,620,256	15,649,851	1,418	.....	.....	151,950	.....	151,950
50 Union Beach Bor. ....	3,631,345	14,759,800	18,391,145	730	.....	.....	77,200	283,850	361,050
51 Upper Freehold Twp. ....	3,739,750	8,222,400	11,962,150	721	.....	727,750	29,200	416,735	1,173,685
52 Wall Twp. ....	18,938,725	55,844,150	74,782,875	329	.....	60,500	358,300	1,400,120	1,818,920
53 West Long Branch Bor. ....	5,585,430	25,314,990	30,900,420	.....	.....	14,400	245,320	693,380	953,100
54 Totals .....	\$452,924,045	\$1,463,633,410	\$1,916,557,455	\$787,175	\$457,000	\$2,762,751	\$31,927,058	\$57,486,565	\$92,633,374



## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Allenhurst Bor. ....				\$9,316,462	\$2.5033	94.59		\$520,063	\$9,836,525
2 Allentown Bor. ....				4,683,650	4.4362	84.90		815,417	5,499,067
3 Asbury Park City .....				87,785,240	3.5872	100.63	\$466,577		87,318,663
4 Atlantic Highlands Bor. ....				20,714,032	3.3449	85.04		3,482,839	24,196,871
5 Avon-by-the-Sea Bor. ....				17,303,747	2.2762	91.33		1,601,258	18,905,005
6 Belmar Bor. ....				40,219,316	2.3737	107.69	2,779,205		37,440,111
7 Bradley Beach Bor. ....				23,953,927	3.3516	101.79	411,972		23,541,955
8 Brielle Bor. ....				24,945,821	2.7361	87.09		3,623,657	28,569,478
9 Colts Neck Twp. ....				26,358,075	2.2390	81.11		5,878,449	32,236,524
10 Deal Bor. ....				23,746,700	2.9180	110.83	2,284,527		21,462,173
11 Eatontown Bor. ....				45,051,640	2.5890	92.09		3,400,303	48,451,943
12 Englishtown Bor. ....				3,679,480	3.8896	81.58		741,209	4,420,689
13 Fair Haven Bor. ....				31,779,675	3.6719	83.36		6,235,184	38,014,859
14 Farmingdale Bor. ....				5,014,123	3.1422	108.40		365,548	4,648,575
15 Freehold Bor. ....				50,919,855	3.1875	123.86		8,759,395	42,160,460
16 Freehold Twp. ....				41,441,049	2.9173	104.51	1,697,688		39,743,361
17 Highlands Bor. ....				13,423,500	3.7040	99.54		60,619	13,484,119
18 Holmdel Twp. ....				56,486,375	2.3418	91.77		4,629,433	61,115,808
19 Howell Twp. ....				63,006,840	2.9045	102.62	1,559,633		61,447,207
20 Interlaken Bor. ....				9,286,953	2.5553	94.01		588,515	9,875,468
21 Keansburg Bor. ....				29,835,841	3.2952	99.69		88,700	29,924,541
22 Keyport Bor. ....				30,612,989	3.7192	97.92		599,944	31,212,933
23 Little Silver Bor. ....				38,107,251	2.9951	86.43		5,759,580	43,866,834
24 Loch Arbour Village .....				2,527,150	4.2677	96.86		79,495	2,606,645
25 Long Branch City .....				116,226,255	3.4219	97.87		2,426,835	118,653,090
26 Manalapan Twp. ....				24,912,007	2.7650	113.57	2,869,020		22,042,987
27 Manasquan Bor. ....				37,261,640	2.4723	91.10		3,546,337	40,807,977
28 Marlboro Twp. ....				31,776,273	3.2238	92.77		2,390,880	34,167,153
29 Matawan Bor. ....				30,381,922	3.0889	97.46		767,052	31,148,974
30 Matawan Twp. ....				59,954,976	2.8722	91.04		5,709,578	65,664,554

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
31 Middletown Twp. ....				\$220,275,955	\$3.1531	90.91		\$21,478,497	\$241,754,452
32 Millstone Twp. ....				10,720,338	3.3527	91.53		962,269	11,682,607
33 Monmouth Beach Bor. ....				9,557,447	3.8125	79.90		2,366,805	11,924,252
34 Neptune Township ....				127,051,947	2.9503	101.11	\$1,354,736		125,697,211
35 Neptune City Bor. ....				19,324,390	3.0146	87.13		2,698,277	22,022,667
36 New Shrewsbury Bor. ....				38,386,100	3.4465	95.76		1,627,449	40,013,549
37 Ocean Twp. ....				81,886,305	3.0585	96.68		2,762,123	84,648,428
38 Oceanport Bor. ....				28,160,006	2.6685	89.26		3,300,610	31,461,216
39 Raritan Twp. ....				67,212,483	3.5202	89.10		7,836,573	75,049,056
40 Red Bank Bor. ....				76,008,083	3.0505	96.46		2,441,506	78,449,589
41 Roosevelt Bor. ....				2,877,221	4.8053	89.24		340,439	3,217,660
42 Rumson Bor. ....				52,976,600	2.9986	88.73		6,627,256	59,603,856
43 Sea Bright Bor. ....				10,569,250	2.7391	88.94		1,264,706	11,833,956
44 Sea Girt Bor. ....				28,305,833	1.8230	86.12		4,465,050	32,770,883
45 Shrewsbury Bor. ....				23,811,050	2.8592	87.33		3,228,601	27,039,651
46 Shrewsbury Twp. ....				698,760	8.1085	97.85		15,051	713,811
47 South Belmar Bor. ....				8,123,650	2.8102	88.55		1,024,933	9,148,583
48 Spring Lake Boro. ....				47,170,875	1.6008	94.37		2,673,347	49,844,222
49 Spring Lake Heights ....				15,803,219	3.3042	94.64		886,339	16,689,558
50 Union Beach Bor. ....				18,752,925	3.9277	98.75		232,799	18,985,724
51 Upper Freehold Twp. ....				13,136,556	2.7487	88.33		1,580,417	14,716,973
52 Wall Twp. ....				76,602,124	3.2127	87.78		10,410,648	87,012,772
53 West Long Branch Bor. ....				31,853,520	3.2192	97.36		837,891	32,691,411
54 Totals ....				\$2,009,978,004			\$22,548,301	\$132,006,933	\$2,119,436,636

MONMOUTH COUNTY

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1964—(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; 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	\$44,548.64			\$89.70		\$44,458.94	\$1,301.52	\$45,000.00		\$139,471.73	\$230,232.19	
2	24,904.72			38.40		24,866.32	727.87		R\$125,281.88	49,281.42	200,157.49	
3	395,457.42			7,120.39	\$56.10	388,339.13		1,043,981.97		1,670,481.80	3,102,856.90	
4	109,585.19			224.91		109,360.28	3,201.85		R252,820.93	133,902.27	665,006.33	
5	85,618.87			90.16		85,528.71		138,354.25		155,600.00	379,482.96	
6	169,562.49			197.02		169,365.47	4,956.39	427,715.00		317,796.30	919,833.16	
7	106,619.14			87.30		106,531.84		401,606.96		271,903.87	780,042.67	
8	129,388.29			34.45	12.32	129,366.16	3,785.24	329,796.00		198,772.70	661,720.10	
9	145,995.97			209.50		145,786.47	4,267.39	250,608.00	R141,415.86	35,835.67	577,913.39	
10	97,200.02			2,649.91		94,550.11	2,782.52	356,673.98		229,291.21	683,297.82	
11	219,433.96			5,874.32	15.04	213,574.68	6,298.07	348,256.15	R329,694.96	235,641.02	1,133,464.88	
12	20,020.85			418.28		19,602.57	577.73	R61,455.23	R34,754.88	21,716.99	138,107.40	
13	172,165.47			30.68		172,134.79	5,036.66	471,758.00	R287,737.42	191,137.13	1,127,804.00	
14	21,052.93			103.40		20,949.53	613.62	66,195.25	R46,638.20	16,479.02	150,875.62	
15	190,940.47			174.73		190,765.74		592,027.05	R379,240.29	409,145.44	1,571,178.52	
16	179,993.68			8,116.30		171,877.38	5,063.38	593,055.25	R240,437.98	168,588.48	1,179,022.47	
17	61,068.22			184.80		60,883.42	1,782.09	74,731.00	R193,426.66	146,126.34	476,949.51	
18	276,787.33			542.03		276,245.30	8,085.87	807,538.00		210,776.02	1,302,645.19	
19	278,288.21			1,168.47		277,119.74	8,106.85	908,468.00	R558,628.60	.12	1,752,323.31	
20	44,725.00			18.70		44,706.30	1,308.14	98,200.00		84,581.67	228,796.11	
21	135,525.23			63.42		135,461.81	3,963.71	428,277.50		373,591.87	941,294.89	
22	141,360.22			836.91		140,523.31		548,810.50		408,550.11	1,097,883.92	
23	198,668.47			267.90		198,400.57	5,807.36	686,756.85		214,013.14	1,104,977.92	
24	11,805.24			173.52		11,631.72		*46,129.80		48,100.00	105,861.52	
25	537,367.87			1,109.53		536,258.34		2,261,030.67		1,071,598.43	3,868,887.44	
26	99,830.46			198.70		99,631.76	2,915.34	R343,974.77	R214,438.22	5,532.50	666,492.59	
27	184,815.22			83.66		184,731.56	5,405.58	423,162.00		272,539.29	885,838.43	
28	154,739.59			1,450.84	.41	153,289.16	4,485.86	370,441.70	R216,728.97	255,460.51	1,000,406.20	
29	141,070.56			171.35		140,899.21		R579,627.07		183,782.46	904,308.74	
30	297,388.14			1,183.21		296,204.93			R1,054,295.56	315,973.50	1,666,473.99	

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1964—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D	
	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)	I Total Tax Levy
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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	\$1,094,881.52			\$1,488.00		\$1,093,393.52	\$4,425,099.64			\$1,149,972.91	\$6,668,466.07	
32	52,909.35			443.77	\$0.04	52,465.62	228,259.50			64,200.00	346,460.82	
33	54,003.73			7.56		53,996.17	89,586.00	R\$68,639.75		141,089.65	354,891.48	
34	569,269.99			1,329.74	79.80	568,020.05	2,301,195.67			698,328.96	3,584,171.33	
35	99,738.44			148.22		99,590.22	306,592.00			143,233.15	552,330.52	
36	181,217.33			389.06		180,828.27	5,294.15	R489,384.24	R406,319.79	199,057.37	1,280,883.82	
37	383,364.19			528.77		382,835.42	11,205.05	*1,498,023.20		516,894.07	2,408,957.74	
38	142,484.67			99.47		142,385.20	4,166.81	226,330.25	R187,288.53	168,700.00	728,870.79	
39	339,889.60			9,414.12		330,475.48	9,744.78	1,640,324.88		265,224.19	2,245,769.33	
40	355,290.27			5,487.75		349,802.52		1,049,170.50		864,332.12	2,263,305.14	
41	14,572.46			180.39		14,392.07	422.53	87,889.00		30,287.00	132,990.60	
42	269,939.85			294.78		269,645.07	7,892.17	501,798.65	R422,603.55	343,484.96	1,545,424.40	
43	53,594.79			77.91		53,516.88	1,566.50	54,085.00	R49,560.94	124,129.27	282,858.59	
44	148,416.02			127.50		148,288.52	4,339.88	136,984.50		211,941.29	501,554.19	
45	122,459.85			227.33		122,232.52	3,578.28	407,116.00		124,478.56	657,405.36	
46	3,232.78					3,232.78		R8,730.24	R7,237.25	37,459.00	56,659.27	
47	41,433.01			62.50		41,370.51	1,211.00	112,176.00		61,500.00	216,257.51	
48	225,739.45			55.46		225,683.99		155,418.00		357,229.67	738,331.66	
49	75,585.32			2,576.66		73,008.66	2,158.91	310,327.50		110,770.38	496,265.45	
50	85,984.43			79.90		85,904.53	2,514.02	426,926.00		175,904.00	691,248.55	
51	66,651.68			50.70		66,600.98	1,949.14		R239,285.69	45,450.00	353,285.81	
52	394,072.06			881.48		393,190.58	11,511.48	1,524,239.10		440,141.66	2,369,082.82	
53	148,056.10			764.98		147,291.12	4,314.85	394,250.45	R290,313.36	150,538.98	986,708.76	
54	\$9,598,714.76			\$57,628.54	\$163.71	\$9,541,249.93	\$175,000.00	\$28,663,631.20	\$6,326,416.34	\$14,260,018.20	\$58,966,315.67	

R—Denotes regional schools.  
\* Denotes joint schools.

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1964—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1	\$2,990.00	\$233,222.19	\$4,679.46	.....	\$598,720	\$28,000.00	\$166,910.00	\$5,200.00	\$200,110.00
2	7,620.00	207,777.49	1,418.58	.....	184,250	17,000.00	10,600.00	10,400.00	38,000.00
3	46,240.00	3,149,096.90	14,411.82	.....	9,406,300	214,510.00	1,050,088.71	315,000.00	1,579,598.71
4	27,870.00	692,876.33	933.40	.....	805,000	135,000.00	89,634.66	35,000.00	259,634.66
5	14,390.00	393,872.96	.....	.....	502,200	70,000.00	127,590.00	15,600.00	213,190.00
6	34,860.00	954,693.16	2,403.70	.....	7,326,350	164,327.00	382,842.00	45,000.00	592,169.00
7	22,810.00	802,852.67	3,696.13	.....	3,518,270	100,000.00	237,000.00	30,000.00	367,000.00
8	20,830.00	682,550.10	127.30	.....	776,100	59,000.00	44,800.00	30,000.00	133,800.00
9	12,270.00	590,183.39	.....	.....	1,385,000	91,000.00	160,298.00	12,000.00	263,298.00
10	9,650.00	692,947.82	435.79	.....	803,900	63,000.00	264,460.66	35,000.00	362,460.66
11	32,930.00	1,166,394.88	1,086.96	.....	7,817,400	150,000.00	139,707.00	55,000.00	344,707.00
12	5,010.00	143,117.40	342.01	.....	245,800	10,000.00	14,591.00	10,000.00	34,591.00
13	39,120.00	1,166,924.00	800.13	.....	2,036,450	75,000.00	62,286.00	52,000.00	189,286.00
14	6,680.00	157,555.62	1,333.37	.....	637,250	9,045.54	13,425.00	15,000.00	37,470.54
15	51,930.00	1,623,108.52	10,633.49	.....	15,116,300	65,000.00	105,800.00	121,000.00	291,800.00
16	29,970.00	1,208,992.47	11.52	.....	2,097,450	92,000.00	108,300.00	100,000.00	300,300.00
17	20,260.00	497,209.51	.....	.....	3,176,200	80,000.00	64,181.00	75,000.00	219,181.00
18	20,190.00	1,322,835.19	363.70	.....	2,381,500	166,000.00	98,895.00	30,000.00	294,895.00
19	77,730.00	1,830,053.31	199.51	.....	6,437,100	238,295.00	378,114.00	217,000.00	833,409.00
20	8,520.00	237,316.11	.....	.....	139,400	6,000.00	21,473.00	6,000.00	33,473.00
21	41,870.00	983,164.89	2,198.83	.....	1,813,150	50,000.00	190,937.00	100,000.00	340,937.00
22	40,700.00	1,138,583.92	3,643.14	.....	4,684,780	75,000.00	81,879.86	75,000.00	231,879.86
23	36,400.00	1,141,377.92	912.03	.....	1,485,000	45,000.00	85,107.00	39,000.00	169,107.00
24	1,990.00	107,851.52	.....	.....	126,019	15,196.00	19,457.00	4,500.00	39,153.00
25	108,370.00	3,977,257.44	10,401.57	.....	22,954,525	350,000.00	962,882.00	296,000.00	1,608,882.00
26	22,330.00	688,822.59	.....	.....	755,320	100,000.00	229,999.00	93,000.00	422,999.00
27	35,390.00	921,228.43	2,869.16	.....	6,013,182	75,000.00	245,335.40	22,000.00	342,335.40
28	24,000.00	1,024,406.20	20.73	.....	9,698,710	65,000.00	93,700.00	121,000.00	279,700.00
29	34,180.00	938,488.74	4,261.43	.....	2,052,016	97,000.00	72,989.33	55,000.00	224,989.33
30	55,590.00	1,722,063.99	.....	.....	3,748,000	270,000.00	133,575.93	75,000.00	478,575.93
Total County Taxes Appropriated .....			\$9,640,207.41		Total County Taxes Apportioned (including Adjustments—				
Less: Bank Stock Taxes Due County .....			98,957.48		Total 12 A I) .....				
Net County Taxes Apportioned (12 A III) .....			\$9,541,249.93		* Net Overpayments are added to the Net Taxes Apportioned and Net				
*Adjustments (Net Total 12 A IIb) ± .....			57,464.83		Underpayments are deducted.				



## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
31	\$277,130.00	\$6,945,596.07	\$2,457.73	.....	\$8,838,851	\$450,000.00	\$742,035.00	\$200,000.00	\$1,392,035.00
32	12,960.00	359,420.82	.....	.....	187,900	54,678.00	53,367.00	65,000.00	172,945.00
33	9,490.00	364,381.48	.....	.....	850,740	30,000.00	51,039.00	16,000.00	97,039.00
34	164,280.00	3,748,451.33	3,974.68	.....	28,921,670	185,764.84	457,086.70	255,000.00	897,851.54
35	30,240.00	582,570.52	.....	.....	1,333,500	70,000.00	69,536.58	43,000.00	182,536.58
36	42,100.00	1,322,983.82	377.63	.....	21,056,650	134,000.00	91,701.00	62,000.00	287,701.00
37	95,615.00	2,504,572.74	675.70	.....	4,388,330	280,275.00	219,336.00	141,053.00	640,664.00
38	22,620.00	751,490.79	.....	.....	3,421,170	100,000.00	62,600.00	22,000.00	184,600.00
39	120,260.00	2,366,029.33	1,597.89	.....	4,151,800	210,000.00	166,245.00	60,000.00	436,245.00
40	55,350.00	2,318,655.14	18,521.26	.....	13,716,180	175,000.00	214,771.30	117,000.00	506,771.30
41	5,270.00	138,260.60	.....	.....	346,855	5,000.00	10,128.00	8,500.00	23,628.00
42	43,150.00	1,588,574.40	196.74	.....	4,829,350	50,000.00	144,806.00	66,000.00	260,806.00
43	6,650.00	289,508.59	590.24	.....	801,960	40,000.00	95,412.00	45,000.00	180,412.00
44	14,470.00	516,024.19	758.71	.....	1,438,500	80,000.00	72,300.00	20,000.00	172,300.00
45	23,420.00	680,825.36	.....	.....	1,319,600	85,000.00	41,700.00	22,106.50	148,806.50
46	.....	56,659.27	.....	.....	106,260	12,000.00	17,174.00	.....	29,174.00
47	12,040.00	228,297.51	.....	.....	348,050	35,000.00	27,550.00	12,000.00	74,550.00
48	16,820.00	755,151.66	1,770.33	.....	4,901,882	182,149.00	124,602.00	15,000.00	321,751.00
49	25,920.00	522,185.45	.....	.....	1,545,000	32,000.00	51,404.00	18,000.00	101,404.00
50	45,320.00	736,568.55	.....	.....	1,373,800	91,960.00	78,880.22	75,000.00	245,840.22
51	7,810.00	361,095.81	.....	.....	373,000	40,000.00	44,500.00	30,000.00	114,500.00
52	91,980.00	2,461,062.82	658.34	.....	7,398,150	230,000.00	215,000.00	150,000.00	595,000.00
53	38,720.00	1,025,428.76	194.48	.....	10,196,190	23,000.00	98,000.00	45,000.00	166,000.00
54	\$2,054,305.00	\$61,020,620.67	\$98,957.49	.....	\$240,567,030	\$5,571,100.38	\$8,806,032.35	\$3,582,359.50	\$17,959,492.23
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .....						***Bank Stock Tax Due Municipality .....			
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes .....						Bank Stock Tax Due County .....			
Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes .....						Total Bank Stock Tax .....			

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## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1964

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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Boonton Town .....	\$4,024,150	\$14,141,400	\$18,165,550	\$35,827	.....	.....	\$1,415,350	\$3,283,850	\$4,699,200
2 Boonton Twp. ....	2,184,310	6,714,900	8,899,210	.....	.....	.....	10,350	515,950	526,300
3 Butler Bor. ....	4,436,250	12,062,750	16,499,000	9,494	.....	.....	158,075	1,701,125	1,859,200
4 Chatham Bor. ....	2,154,125	9,593,350	11,747,475	70,047	.....	.....	155,960	257,325	413,285
5 Chatham Twp. ....	1,509,450	6,850,300	8,359,750	.....	.....	\$6,450	5,350	49,900	61,700
6 Chester Bor. ....	232,145	1,062,860	1,295,005	.....	.....	5,000	23,321	88,569	116,890
7 Chester Twp. ....	1,487,225	2,799,450	4,286,675	.....	.....	49,750	8,200	231,825	289,775
8 Denville Twp. ....	10,771,750	26,398,900	37,170,650	103,335	.....	13,450	1,451,225	2,040,925	3,505,600
9 Dover Town .....	5,090,625	13,351,600	18,442,225	46,279	.....	.....	685,100	1,613,875	2,298,975
10 East Hanover Twp. ....	4,692,375	18,072,375	22,764,750	1,537	.....	5,000	784,200	905,520	1,694,720
11 Florham Park Bor. ....	3,040,030	7,934,800	10,974,830	.....	.....	.....	124,650	362,940	487,590
12 Hanover Twp. ....	20,008,000	77,570,400	97,578,400	10,222	.....	9,000	623,200	15,712,300	16,344,500
13 Harding Twp. ....	1,545,361	4,542,194	6,087,555	.....	.....	38,500	10,700	71,500	120,700
14 Jefferson Twp. ....	2,834,225	8,107,885	10,942,110	763	\$21,500	350	20,300	248,290	290,440
15 Kinnelon Bor. ....	4,669,665	13,468,925	18,138,590	150	2,400	4,600	14,075	222,375	243,450
16 Lincoln Park Bor. ....	2,816,700	9,558,715	12,375,415	2,741	.....	.....	51,050	228,750	279,800
17 Madison Bor. ....	5,476,650	18,583,150	24,059,800	50,916	.....	.....	427,700	681,300	1,109,000
18 Mendham Bor. ....	870,900	3,377,250	4,248,150	.....	.....	10,025	55,400	102,925	168,350
19 Mendham Twp. ....	7,847,900	17,461,900	25,309,800	.....	.....	64,500	9,800	454,700	529,000
20 Mine Hill Twp. ....	1,739,800	5,368,800	7,108,600	.....	.....	.....	30,500	680,700	711,200
21 Montville Twp. ....	6,589,351	18,717,130	25,306,481	13,235	750	33,875	122,950	920,146	1,077,721
22 Morris Twp. ....	7,753,125	23,794,400	31,547,525	11,345	.....	1,525	580,525	1,093,575	1,675,625
23 Morris Plains Bor. ....	8,660,650	37,921,150	46,581,800	9,479	.....	.....	294,200	3,246,810	3,541,010
24 Morristown Town .....	7,731,350	21,763,300	29,494,650	141,366	500	.....	1,289,100	2,480,450	3,770,050
25 Mountain Lakes Bor. ....	4,386,655	11,988,150	16,374,805	10,051	.....	60	27,200	260,680	287,940

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1964—(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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
26 Mt. Arlington Bor. ....	\$676,979	\$1,433,380	\$2,110,359	\$511	.....	.....	\$4,220	\$100,735	\$104,955
27 Mt. Olive Twp. ....	16,570,500	20,962,000	37,532,500	980	.....	\$145,600	.....	1,010,045	1,155,645
28 Netcong Bor. ....	844,800	4,038,450	4,883,250	14,010	.....	.....	204,000	298,875	502,875
29 Parsippany-Troy Hills Twp. ....	9,742,969	26,701,957	36,444,926	1,107	.....	12,350	572,760	768,635	1,353,745
30 Passaic Twp. ....	3,158,750	11,197,210	14,355,960	6,959	\$200	3,100	185,175	653,425	841,900
31 Pequannock Twp. ....	10,573,700	44,186,750	54,760,450	2,076	.....	7,000	532,400	1,466,800	2,006,200
32 Randolph Twp. ....	4,762,950	18,285,250	23,048,200	4,140	.....	34,400	161,900	909,450	1,105,750
33 Riverdale Bor. ....	5,514,400	12,977,000	18,491,400	2,791	.....	.....	3,054,250	1,020,750	4,075,000
34 Rockaway Bor. ....	2,191,200	5,818,800	8,010,000	1,903	.....	.....	248,300	711,175	959,475
35 Rockaway Twp. ....	2,905,375	34,268,100	37,173,475	1,419	.....	6,600	513,500	1,494,150	2,014,250
36 Roxbury Twp. ....	2,349,085	10,055,395	12,404,480	191,239	.....	1,500	389,000	1,734,780	2,125,280
37 Victory Gardens Bor. ....	329,400	1,958,300	2,287,700	.....	.....	.....	6,850	18,900	25,750
38 Washington Twp. ....	1,458,200	5,259,600	6,717,800	2,209	.....	47,300	38,850	353,000	439,150
39 Wharton Bor. ....	1,696,320	7,387,025	9,083,345	4,256	.....	.....	193,950	561,520	755,470
40 Totals .....	\$185,327,395	\$595,735,251	\$781,062,646	\$750,387	\$25,350	\$4,999.35	\$14,483,636	\$48,558,545	\$63,567,466

MORRIS COUNTY

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Boonton Town .....				\$22,900,577	\$6.10	38.28		\$29,288,865	\$52,189,442
2 Boonton Twp. ....				9,425,510	4.70	40.50		13,074,148	22,499,658
3 Butler Bor. ....				18,367,694	6.43	47.99		17,881,079	36,248,773
4 Chatham Bor. ....				12,230,807	17.72	15.84		62,415,877	74,646,684
5 Chatham Twp. ....				8,421,450	19.77	15.10		47,002,833	55,424,283
6 Chester Bor. ....				1,411,895	13.77	20.73		4,952,004	6,363,899
7 Chester Twp. ....				4,576,450	12.75	20.40		16,726,438	21,302,888
8 Denville Twp. ....				40,779,585	5.24	48.95		38,765,305	79,544,890
9 Dover Town .....				20,787,479	12.03	27.37		48,938,941	69,726,420
10 East Hanover Twp. ....				24,461,007	4.15	39.23		35,264,182	59,725,189
11 Florham Park Bor. ....				11,462,420	14.10	18.40		48,670,985	60,133,405
12 Hanover Twp. ....		\$500	\$500	113,932,622	2.46	92.73		7,650,113	121,582,735
13 Harding Twp. ....				6,208,255	10.01	15.38		33,493,427	39,701,682
14 Jefferson Twp. ....				11,233,313	19.19	16.32		56,105,133	67,338,446
15 Kinnelon Bor. ....				18,382,190	8.96	36.19		31,981,858	50,364,048
16 Lincoln Park Bor. ....				12,657,956	8.45	41.12		17,720,439	30,378,395
17 Madison Bor. ....				25,219,716	12.51	23.52		78,235,268	103,454,984
18 Mendham Bor. ....				4,416,500	13.00	19.91		17,088,615	21,505,115
19 Mendham Twp. ....				25,838,800	2.67	98.89		284,092	26,122,892
20 Mine Hill Twp. ....				7,819,800	7.24	39.70		10,797,193	18,616,993
21 Mountville Twp. ....				26,397,437	5.96	41.70		35,380,524	61,777,961
22 Morris Twp. ....				33,234,495	9.70	24.63		96,538,244	129,772,739
23 Morris Plains Bor. ....				50,132,289	2.51	92.23		3,924,326	54,056,615
24 Morristown Town .....				33,406,066	10.94	29.34		71,032,446	104,438,512
25 Mountain Lakes Bor. ....				16,672,796	7.82	46.40		18,915,723	35,588,519

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
26 Mt. Arlington Bor. ....	.....	.....	.....	\$2,215,825	\$15.43	15.48	.....	\$11,522,451	\$13,738,276
27 Mt. Olive Twp. ....	.....	.....	.....	38,689,125	2.24	133.59	\$9,437,208	.....	29,251,917
28 Netcong Bor. ....	.....	.....	.....	5,400,135	6.22	41.61	.....	6,852,511	12,252,646
29 Parsippany-Troy Hills Twp. ....	.....	.....	.....	37,799,778	11.71	22.12	.....	128,315,137	166,114,915
30 Passaic Twp. ....	.....	.....	.....	15,204,819	9.05	31.66	.....	30,988,197	46,193,016
31 Pequannock Twp. ....	\$25,000	.....	\$25,000	56,743,726	3.55	77.42	.....	15,971,208	72,714,934
32 Randolph Twp. ....	.....	.....	.....	24,158,090	7.44	41.40	.....	32,623,781	56,781,871
33 Riverdale Bor. ....	.....	.....	.....	22,569,191	2.64	101.17	213,847	.....	22,355,344
34 Rockaway Bor. ....	.....	.....	.....	8,971,378	11.79	24.50	.....	24,683,878	33,655,256
35 Rockaway Twp. ....	.....	.....	.....	39,189,144	6.22	40.10	.....	55,528,458	94,717,602
36 Roxbury Twp. ....	.....	.....	.....	14,720,999	16.84	16.28	.....	63,790,115	78,511,114
37 Victory Gardens Bor. ....	.....	.....	.....	2,313,450	4.77	89.05	.....	281,306	2,594,756
38 Washington Twp. ....	.....	.....	.....	7,159,159	11.46	19.48	.....	27,767,826	34,926,985
39 Wharton Bor. ....	.....	.....	.....	9,843,071	7.38	40.68	.....	13,245,428	23,088,499
40 Totals .....	\$25,000	\$500	\$25,500	\$845,354,999	.....	.....	\$9,651,055	\$1,253,698,354	\$2,089,402,298

MORRIS COUNTY



## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1964—(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; 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	\$190,636.78				\$1,674.30	\$192,311.08	\$9,330.09	\$729,441.85			\$423,148.70	\$1,354,231.72
2	82,186.40				618.39	82,804.79	4,017.25	291,462.07			50,972.22	429,256.33
3	132,408.95			\$1,967.61		130,441.34	6,325.36	845,499.10			160,557.58	1,142,823.38
4	272,668.24				2,473.16	275,141.40		1,391,135.50			445,574.48	2,111,851.38
5	202,452.96				1,341.95	203,794.91	9,886.86	1,224,118.00			186,169.88	1,623,969.65
6	23,245.95				104.39	23,350.34	1,132.77	84,736.69	\$37,351.50		42,164.84	188,736.14
7	77,814.86				126.73	77,941.59	3,780.93	282,877.31	124,705.35		80,197.43	569,502.61
8	290,560.33			519.22		290,041.11	14,068.91	816,550.62	508,420.36		428,981.30	2,058,062.30
9	254,695.58				439.23	255,134.81		1,494,996.00			676,394.93	2,426,525.74
10	218,163.24				1,727.88	219,891.12	10,668.00	436,000.00	317,202.68			983,761.80
11	219,654.36				1,662.59	221,316.95	10,737.11	696,607.95	320,939.19		320,714.49	1,570,315.69
12	444,115.52			43,838.96		400,276.56	19,420.04	1,101,856.00	550,476.53		661,042.40	2,733,071.53
13	145,021.69				1,352.40	146,374.09	7,101.50	379,752.71			73,835.28	607,063.58
14	245,972.83				1,489.16	247,461.99	12,005.22	1,446,907.34			387,939.51	2,094,314.06
15	183,969.01				183.90	184,152.91	8,942.71	1,150,214.90			271,985.69	1,615,296.21
16	110,965.73				883.49	111,849.22	5,426.36	667,983.75			243,693.62	1,028,952.95
17	377,898.75				3,565.98	381,464.73		1,832,234.50			861,419.81	3,075,119.04
18	78,553.55				402.75	78,956.30	3,830.37	258,677.32	116,650.39		102,055.38	560,169.76
19	95,421.29			269.41		95,151.88	4,616.24	287,136.73	124,755.21		165,235.00	676,895.06
20	68,003.86				647.22	68,651.08	3,330.69	354,337.39			114,674.59	540,993.75
21	225,661.57				1,554.35	227,215.92	11,023.16	1,038,844.95			246,385.91	1,523,469.94
22	474,031.84				3,175.25	477,207.09	23,151.17	1,878,365.04			775,159.19	3,153,882.49
23	197,457.16			4,593.66		192,863.50	9,357.06	781,305.75			242,782.88	1,226,309.19
24	381,491.37				2,868.80	384,360.17	18,647.19	1,965,989.00			1,233,831.14	3,602,827.50
25	129,997.19				1,259.35	131,256.54	6,368.04	906,341.50			236,194.91	1,280,160.99

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1964—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D	
	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)	I Total Tax Levy
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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	\$50,182.96				\$386.17	\$50,569.13	\$2,453.31	\$202,726.35			\$76,796.93	\$332,545.72
27	106,850.95			\$3,139.32		103,711.63	5,031.35	268,182.86	\$239,264.86		217,943.20	834,133.90
28	44,756.27				366.34	45,122.61	2,189.13	214,656.00			56,803.93	318,771.67
29	606,781.97				3,291.08	610,073.05	29,596.38	3,014,475.50			627,134.65	4,281,279.58
30	168,733.13				1,393.08	170,126.21	8,253.71	521,324.50	346,841.24		289,204.96	1,335,750.62
31	265,611.98			3,565.71		262,046.27	12,713.36	1,294,657.68			361,430.18	1,930,847.49
32	207,411.93				1,519.05	208,930.98	10,136.17	1,314,429.75			214,617.51	1,748,114.41
33	81,659.25			11,561.77		70,097.48	3,400.60	400,135.74			103,082.00	576,715.82
34	122,935.39				789.50	123,724.89		447,499.77	216,983.79		232,081.66	1,020,290.11
35	345,982.98				2,902.24	348,885.22	16,926.28	974,814.00	613,053.48		414,378.36	2,368,057.34
36	286,784.17				2,193.14	288,977.31	14,019.65	1,644,842.00			454,476.89	2,402,315.85
37	9,478.08				96.17	9,574.25	464.51	71,896.00			23,251.69	105,186.45
38	127,580.75				901.97	128,482.72	6,233.24	348,921.25	185,408.19		128,740.28	797,785.68
39	84,337.31				1,297.98	85,635.29		235,427.50	150,263.33		221,164.55	692,490.67
40	\$7,632,136.13			\$69,455.66	\$42,687.99	\$7,605,368.46	\$314,584.72	\$33,297,360.87	\$3,852,316.10		\$11,852,217.95	\$56,921,848.10

MORRIS COUNTY

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1964—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1	\$41,010.00	\$1,395,241.72	\$5,891.44	.....	\$3,031,950	\$177,000.00	\$109,063.78	\$30,000.00	\$316,063.78
2	13,450.00	442,706.33	.....	.....	733,950	90,000.00	23,200.00	12,000.00	125,200.00
3	36,700.00	1,179,523.38	1,171.16	.....	1,154,000	75,000.00	233,585.94	60,000.00	368,585.94
4	55,390.00	2,167,241.38	6,248.71	.....	1,850,950	288,000.00	126,383.29	50,000.00	464,383.29
5	40,680.00	1,664,649.65	.....	.....	668,600	180,000.00	198,061.56	42,000.00	420,061.56
6	5,660.00	194,396.14	520.84	.....	284,025	20,000.00	14,658.15	6,000.00	40,658.15
7	13,640.00	583,142.61	.....	.....	249,325	60,000.00	67,000.00	30,000.00	157,000.00
8	75,620.00	2,133,682.30	3,051.27	.....	5,922,950	107,000.00	200,376.29	100,889.00	408,265.29
9	73,450.00	2,499,975.74	12,943.92	.....	3,624,425	117,000.00	222,517.91	77,000.00	416,517.91
10	30,420.00	1,014,181.80	282.02	.....	2,263,350	130,000.00	459,600.00	22,073.16	611,673.16
11	44,840.00	1,615,155.69	1,453.81	.....	3,495,150	112,000.00	134,968.00	25,065.54	272,033.54
12	61,860.00	2,794,931.53	3,241.19	.....	4,870,000	250,000.00	202,549.15	50,000.00	502,549.15
13	13,770.00	620,833.58	.....	.....	372,570	65,000.00	56,185.00	19,000.00	140,185.00
14	60,420.00	2,154,734.06	60.30	.....	474,358	180,000.00	245,166.88	120,000.00	545,166.88
15	30,640.00	1,645,936.21	122.77	.....	1,930,475	190,000.00	59,240.00	55,000.00	304,240.00
16	40,010.00	1,068,962.95	467.55	.....	1,094,045	43,000.00	66,405.00	55,000.00	164,405.00
17	78,200.00	3,153,319.04	6,472.79	.....	5,073,900	314,000.00	606,174.57	56,885.00	977,059.57
18	13,660.00	573,829.76	.....	.....	1,390,675	60,000.00	24,744.00	19,000.00	103,744.00
19	12,750.00	689,645.06	.....	.....	3,136,300	70,000.00	30,134.00	22,000.00	122,134.00
20	24,950.00	565,943.75	18.57	.....	353,400	60,000.00	36,525.96	15,000.00	111,525.96
21	48,970.00	1,572,439.94	276.31	.....	1,349,605	130,000.00	127,222.87	70,000.00	327,222.87
22	69,120.00	3,223,002.49	35.41	.....	4,365,075	250,000.00	255,943.00	75,000.00	580,943.00
23	30,480.00	1,256,789.19	1,543.92	.....	3,218,850	135,000.00	100,039.85	17,000.00	252,039.85
24	50,450.00	3,653,277.50	21,208.26	.....	10,697,170	190,000.00	412,318.77	105,000.00	707,318.77
25	23,630.00	1,303,790.99	353.56	.....	3,293,165	160,000.00	50,115.00	20,000.00	230,115.00

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16				
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II	III				(a)	(b)	(c)	(d)	
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)	
26	\$9,170.00	\$341,715.72	\$71.02	.....	\$204,350	\$35,000.00	\$23,526.00	\$15,000.00	\$73,526.00	
27	30,000.00	864,133.90	.....	.....	1,534,700	72,000.00	59,119.00	70,000.00	201,119.00	
28	16,810.00	335,581.67	3,260.93	.....	1,397,000	25,000.00	34,591.00	18,000.00	77,591.00	
29	142,020.00	4,423,299.58	1,592.22	.....	20,624,895	375,000.00	297,323.21	100,000.00	772,323.21	
30	39,460.00	1,375,210.62	185.24	.....	1,202,425	150,000.00	160,811.84	55,000.00	365,811.84	
31	77,890.00	2,008,737.49	648.29	.....	9,580,600	185,000.00	187,842.86	40,000.00	412,842.86	
32	47,710.00	1,795,824.41	187.06	.....	2,361,400	200,000.00	100,839.00	100,000.00	400,839.00	
33	18,610.00	595,325.82	.....	.....	501,100	25,000.00	54,030.00	7,000.00	86,030.00	
34	37,230.00	1,057,520.11	3,301.84	.....	1,860,600	35,000.00	70,458.20	57,000.00	162,458.20	
35	66,370.00	2,434,427.34	156.64	.....	40,663,695	264,022.45	140,000.00	107,000.00	511,022.45	
36	76,590.00	2,478,905.85	1,711.61	.....	1,170,040	150,000.00	166,736.19	100,000.00	416,736.19	
37	5,100.00	110,286.45	.....	.....	63,000	13,000.00	5,912.00	2,000.00	20,912.00	
38	22,190.00	819,975.68	53.57	.....	908,300	60,000.00	73,703.25	52,000.00	185,703.25	
39	33,360.00	725,850.67	662.93	.....	1,571,850	39,000.00	48,824.06	15,067.25	102,891.31	
40	\$1,612,280.00	\$58,534,128.10	\$77,195.15	.....	\$148,542,218	\$5,081,022.45	\$5,485,895.58	\$1,891,979.95	\$12,458,897.98	
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget						Total County Taxes Appropriated				\$7,682,563.61
						Less: Bank Stock Taxes Due County				77,195.15
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes						\$2,154,744.00				
						\$0.365278441				
***Bank Stock Tax Due Municipality						\$77,195.15				
Bank Stock Tax Due County						77,195.15				
Total Bank Stock Tax						\$154,390.30				
						Net County Taxes Apportioned (12 A III)				\$7,605,368.46
						*Adjustments (Net Total 12 A I)b) +				26,767.67
						Total County Taxes Apportioned (including Adjustments—Total 12 A I)				\$7,632,136.13

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

## Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1964

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) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Burnegat Light Bor. ....	\$3,557,600	\$4,602,740	\$8,160,340				\$20,650	\$101,995	\$122,645
2 Bay Head Bor. ....	5,616,000	8,630,425	14,246,425	\$507,839				276,600	276,600
3 Beach Haven Bor. ....	6,317,835	16,247,775	22,565,610				63,550	515,350	578,900
4 Beachwood Bor. ....	3,949,844	13,099,995	17,049,839				56,700	239,780	296,480
5 Berkeley Twp. ....	18,868,150	25,560,510	44,428,660	24		\$12,180	129,800	2,736,620	2,878,600
6 Brick Twp. ....	45,934,000	108,139,275	154,073,275				1,028,800	2,644,650	3,673,450
7 Dover Twp. ....	73,407,000	148,215,100	221,622,100	1,325			1,580,300	9,942,300	11,522,600
8 Eagleswood Twp. ....	2,242,800	2,865,400	5,108,200			15,650	27,950	182,400	226,000
9 Harvey Cedars Bor. ....	3,694,387	4,526,177	8,220,564				7,900	76,460	84,360
10 Island Beach Bor. ....									
11 Island Heights Bor. ....	1,921,950	5,154,900	7,076,850				9,700	58,450	68,150
12 Jackson Twp. ....	9,803,535	35,230,529	45,034,064	868	\$9,930	209,025	47,955	1,824,190	2,091,100
13 Lacey Twp. ....	18,923,199	18,553,935	37,477,134	48		9,420	280,810	1,072,055	1,362,285
14 Lakehurst Bor. ....	1,349,194	5,783,970	7,133,164	3,042		1,000	104,100	273,175	378,275
15 Lakewood Twp. ....	13,663,450	63,854,840	77,518,290	7,622		114,115	1,187,200	3,323,865	4,625,180
16 Lavallette Bor. ....	8,839,050	14,104,900	22,943,950				66,900	709,850	776,750
17 Little Egg Harbor Twp. ....	6,438,300	10,541,500	16,979,800			1,000	33,500	3,341,600	3,376,100
18 Long Beach Bor. ....	25,474,572	42,520,135	67,994,707				274,810	615,900	890,710
19 Manchester Twp. ....	4,681,505	7,560,050	12,241,555	1,310		17,000	109,800	678,575	805,375
20 Mantoloking Bor. ....	5,125,800	9,322,192	14,447,992				8,000	94,000	102,000
21 Ocean Twp. ....	5,843,100	9,426,170	15,269,270	12	1,600	1,000	229,080	183,405	415,085
22 Ocean Gate Bor. ....	2,422,200	4,508,850	6,931,050				11,500	80,800	92,300
23 Pine Beach Bor. ....	2,652,639	5,374,180	8,026,819				14,300	79,900	94,200
24 Plumsted Twp. ....	2,523,800	10,724,800	13,248,600	4,238		137,700	88,700	925,500	1,151,900
25 Point Pleasant Bor. ....	15,867,750	55,767,550	71,635,300				313,675	2,413,700	2,727,375
26 Point Pleasant Beach Bor. ....	18,028,285	30,752,940	48,781,225	10,658			737,725	1,296,050	2,033,775
27 Seaside Heights Bor. ....	6,252,100	14,522,495	20,774,595				144,250	645,275	789,525
28 Seaside Park Bor. ....	7,343,290	15,460,179	22,803,469				65,000	398,805	463,805
29 Ship Bottom Bor. ....	6,283,905	11,422,428	17,706,333				224,423	533,948	758,371
30 South Toms River Bor. ....	2,611,450	8,314,580	10,926,030	6,059			314,670	320,588	635,258
31 Stafford Twp. ....	7,549,725	12,394,100	19,943,825				174,500	2,528,448	2,702,948
32 Surf City Bor. ....	6,466,200	12,834,500	19,300,700				147,800	263,200	411,000
33 Tuckerton Bor. ....	2,779,656	7,779,712	10,559,368				183,432	363,142	546,574
34 Union Twp. ....	3,822,730	4,111,350	7,934,080	5,956			36,905	471,865	508,770
35 Totals .....	\$350,255,001	\$747,908,182	\$1,098,163,183	\$548,991	\$11,530	\$518,090	\$7,724,385	\$39,212,441	\$47,466,446

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

Fire Tax Rate per \$100 Valuation .....

Dover Township .....

Brick Township—

Fire District No. 1 .....

Fire District No. 2 .....

Total County Taxes Appropriated .....

Less: Bank Stock Taxes Due County .....

Net County Taxes Apportioned (12 A III) .....

\*Adjustments (Net Total 12 A IIb) ± .....

Total County Taxes Apportioned (including Adjustments—Total 12 A I) .....



Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Barnegat Light Bor. ....				\$8,282,985	\$2.25	94.73		\$453,974	\$8,736,959
2 Bay Head Bor. ....				15,030,864	2.01	83.16		2,884,918	17,915,782
3 Beach Haven Bor. ....				23,144,510	2.27	92.07		1,943,579	25,088,089
4 Beachwood Bor. ....				17,346,319	2.53	97.94		358,614	17,704,933
5 Berkeley Twp. ....				47,307,284	2.81	112.28	\$4,859,137		42,448,147
6 Brick Twp. ....				157,746,725	2.70	96.93		4,879,861	162,626,586
7 Dover Twp. ....				233,146,025	2.40	95.60		10,200,180	243,346,205
8 Eagleswood Twp. ....				5,334,200	2.36	119.25	824,594		4,509,606
9 Harvey Cedars Bor. ....				8,304,924	2.23	100.52	42,526		8,262,398
10 Island Beach Bor. ....									
11 Island Heights Bor. ....				7,145,000	3.45	100.93	65,208		7,079,792
12 Jackson Twp. ....				47,126,022	4.17	90.14		4,926,069	52,052,091
13 Lacey Twp. ....				38,839,467	1.72	116.97	5,437,180		33,402,287
14 Lakehurst Bor. ....				7,514,481	2.94	116.26	997,637		6,516,844
15 Lakewood Twp. ....				82,151,092	3.64	91.60		7,108,664	89,259,756
16 Lavallette Bor. ....				23,720,700	1.83	90.85		2,310,811	26,031,511
17 Little Egg Harbor Twp. ....				20,355,900	1.55	118.86	2,694,254		17,661,646
18 Long Beach Twp. ....				68,885,417	1.91	103.44	2,261,232		66,624,185
19 Manchester Twp. ....				13,048,240	2.25	105.04	587,371		12,460,869
20 Mantoloking Bor. ....				14,549,992	1.35	79.44		3,739,309	18,289,301
21 Ocean Twp. ....				15,684,367	1.81	107.08	1,009,586		14,674,781
22 Ocean Gate Bor. ....				7,023,350	2.93	99.25		52,376	7,075,726
23 Pine Beach Bor. ....				8,121,019	2.35	98.02		162,141	8,283,160
24 Plumsted Twp. ....				14,404,738	1.96	117.74	1,996,179		12,408,559
25 Point Pleasant Bor. ....				74,362,675	3.02	97.26		2,018,103	76,380,778
26 Point Pleasant Beach Bor. ....				50,825,658	2.57	95.16		2,481,096	53,306,754
27 Seaside Heights Bor. ....				21,564,120	1.69	102.97	599,209		20,964,911
28 Seaside Park Bor. ....				23,267,274	2.21	100.27	61,404		23,205,870
29 Ship Bottom Bor. ....				18,464,704	2.14	107.13	1,178,439		17,286,265
30 South Toms River Bor. ....				11,567,347	2.33	90.16		1,192,459	12,759,806
31 Stafford Twp. ....				22,646,773	2.04	113.19	2,324,049		20,322,724
32 Surf City Bor. ....				19,711,700	1.84	107.25	1,304,709		18,406,991
33 Tuckerton Bor. ....				11,105,942	2.28	108.12	793,027		10,312,915
34 Union Twp. ....				8,448,806	3.05	114.02	975,581		7,473,225
35 Totals .....				\$1,146,178,620			\$28,011,322	\$44,712,154	\$1,162,879,452

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

\$0.474773964

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

\$0.01866921

\*\*\*Bank Stock Tax Due Municipality .....

\$50,479.35

Bank Stock Tax Due County .....

50,479.35

Total Bank Stock Tax .....

\$100,958.70

## Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1964—(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	
	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)	I Total Tax Levy
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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	\$41,480.81			\$2.30		\$41,478.51	\$1,631.03	†\$19,348.25	†\$38,759.38		\$81,800.00	\$183,017.17
2	85,059.47			19.26		85,040.21	3,343.97	91,439.00			113,303.08	293,126.26
3	119,111.71			222.57		118,889.14		75,817.00	†111,092.92		205,878.78	511,677.84
4	84,058.41			75.98		83,982.43	3,302.32	*243,293.60			80,200.00	410,778.35
5	201,532.75			2,505.45		199,027.30	7,824.10	449,502.50	†417,276.02		208,952.30	1,282,582.22
6	772,108.69			3,905.05		768,203.64	30,204.22	2,840,307.11			408,692.88	4,047,407.85
7	1,155,344.42			2,355.66		1,152,988.76		*3,340,718.56			909,904.37	5,403,611.69
8	21,410.44			408.40		21,002.04	825.51	73,773.00			23,109.00	118,709.55
9	39,227.71			58.66		39,169.05	1,540.17	†18,271.21	†36,600.67		86,900.00	182,481.10
10												
11	33,613.01			279.72		33,333.29	1,310.50	51,119.00	†108,998.30		39,786.00	234,547.09
12	247,129.78			3,617.54		243,512.24	9,572.39	1,472,067.83			173,100.05	1,898,252.51
13	158,585.36			54.11		158,531.25	6,233.77	157,385.50	†206,295.50		125,166.11	633,612.13
14	30,940.28			435.62		30,504.66	1,199.15	123,723.75			53,072.24	208,499.80
15	423,782.08			1,280.64		422,501.44		1,598,108.50			876,681.68	2,897,291.62
16	123,590.84			63.15		123,527.69	4,857.34	103,943.50			187,000.00	419,328.53
17	83,852.90			258.79		83,594.11	3,286.89	164,968.00			50,614.25	302,463.25
18	316,314.28			816.37		315,497.91	12,405.42	†147,171.83	†294,807.04		516,500.00	1,286,382.20
19	59,160.96			527.95		58,633.01	2,305.14	157,000.00			59,501.00	277,439.15
20	86,832.84			116.92		86,715.92	3,409.77	46,000.00			58,000.00	194,125.69
21	69,672.04			37.63		69,634.41	2,738.16	147,372.00			49,100.00	268,844.57
22	33,593.70			59.74		33,533.96	1,318.58	35,932.81	†55,324.24		68,775.00	194,884.59
23	39,326.29					39,326.29	1,546.40	*113,911.50			21,353.00	176,137.19
24	58,912.61			463.53		58,449.08	2,297.96	205,784.00				266,531.04
25	362,636.05			538.38		362,097.67	14,238.06	1,399,680.00			352,770.16	2,128,785.89
26	253,086.59			926.31		252,160.28	9,914.74	635,723.75			371,689.21	1,269,487.98
27	99,535.94			55.80		99,480.14	3,911.75	63,460.00	†96,408.04		88,301.45	351,561.38
28	110,175.43			6.72		110,168.71	4,332.08	55,090.00	†99,380.39		228,024.00	496,995.18
29	82,070.68			1,160.29		80,910.39	3,180.60	†37,746.39	†75,595.58		184,501.62	381,934.58
30	60,580.24			82.85		60,497.39	2,378.83	*175,270.24			12,185.38	250,331.84
31	96,487.00			153.34		96,333.66	3,787.93	164,801.00	†90,016.94		85,872.28	440,811.81
32	87,391.60			8.69		87,382.91	3,436.09	†40,761.03	†81,654.47		139,900.00	353,154.50
33	48,963.04			56.81		48,906.23	1,923.06	172,993.00			13,466.53	237,288.82
34	35,480.93			102.64		35,378.29	1,391.07	164,605.00			42,990.74	244,365.10
35	\$5,521,048.88			\$20,656.87		\$5,500,392.01	\$149,647.00	\$14,567,088.86	\$1,712,209.49		\$5,917,091.11	\$27,846,428.47

\* Apportionment of Taxes Consolidated School District of Toms River Schools

School Tax to be apportioned	\$3,873,193.90
Plus Adjustments for Appeals, etc.	6,214.81

Total Amount to be apportioned	\$3,879,408.71
Apportioning Rate per \$100 of Equalized Valuation	\$1.37521793

† Apportionment of Taxes Consolidated School District of Long Beach Island

School Tax to be apportioned	\$263,298.71
Plus Adjustments for Appeals, etc.	946.26

Total Amount to be apportioned	\$264,244.97
Apportioning Rate per \$100 of Equalized Valuation	\$0.22146501

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1	\$3,230.00	\$186,247.17	.....	.....	\$692,390	\$35,000.00	\$21,405.00	\$16,900.00	\$73,305.00
2	8,050.00	301,176.26	\$1,096.92	.....	599,125	54,000.00	23,100.00	10,000.00	87,100.00
3	12,110.00	523,787.84	2,421.22	.....	1,998,420	75,000.00	48,300.00	25,000.00	148,300.00
4	27,430.00	438,208.35	.....	.....	468,870	65,000.00	44,030.00	17,000.00	126,030.00
5	46,420.00	1,329,002.22	2,047.70	.....	2,468,490	125,000.00	160,847.00	105,000.00	390,847.00
6	199,895.00	4,247,302.85	3,307.12	.....	5,951,375	197,512.00	404,925.00	210,000.00	812,437.00
7	172,700.00	5,576,311.69	14,090.48	.....	9,118,200	630,000.00	732,507.30	320,000.00	1,682,507.30
8	7,060.00	125,769.55	.....	.....	126,450	3,900.00	31,934.00	15,000.00	50,834.00
9	2,700.00	185,181.10	.....	.....	412,555	20,000.00	18,661.00	11,000.00	49,661.00
10	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	11,870.00	246,417.09	.....	.....	231,825	22,000.00	25,550.00	18,000.00	65,550.00
12	64,580.00	1,962,832.51	343.30	.....	410,565	248,000.00	169,995.00	90,000.00	507,995.00
13	30,710.00	664,322.13	656.64	.....	3,701,590	65,000.00	78,631.00	47,000.00	190,631.00
14	12,300.00	220,799.80	861.76	.....	478,700	7,000.00	21,502.00	14,000.00	42,502.00
15	86,290.00	2,983,581.62	9,935.61	.....	11,868,452	310,000.00	311,896.00	230,000.00	851,896.00
16	12,440.00	431,768.53	.....	.....	708,860	65,000.00	125,000.00	16,000.00	206,000.00
17	11,170.00	313,633.25	.....	.....	552,500	35,000.00	56,112.00	23,000.00	114,112.00
18	22,840.00	1,309,222.20	.....	.....	4,056,100	74,000.00	132,400.00	60,000.00	266,400.00
19	15,930.00	293,369.15	.....	.....	4,378,909	30,000.00	90,150.00	36,500.00	156,650.00
20	1,160.00	195,285.69	.....	.....	144,900	31,000.00	19,920.00	2,880.00	53,800.00
21	14,180.00	283,024.57	.....	.....	565,775	23,200.00	48,866.00	25,000.00	97,066.00
22	10,760.00	205,644.59	.....	.....	388,400	13,800.00	31,700.00	11,000.00	56,500.00
23	14,440.00	190,577.19	.....	.....	279,873	32,000.00	35,000.00	10,000.00	77,000.00
24	15,270.00	281,801.04	1,547.78	.....	882,480	19,500.00	59,248.00	21,000.00	99,748.00
25	111,180.00	2,239,965.89	2,193.84	.....	4,892,150	80,000.00	186,603.00	85,000.00	351,603.00
26	35,600.00	1,305,087.98	4,022.04	.....	6,587,800	7,000.00	135,524.00	68,000.00	210,524.00
27	11,730.00	363,291.38	2,252.06	.....	2,104,095	46,000.00	430,684.00	24,000.00	500,684.00
28	16,000.00	512,995.18	.....	.....	2,145,960	60,000.00	196,100.00	25,000.00	281,100.00
29	11,890.00	393,824.58	1,748.38	.....	438,800	60,000.00	40,089.00	20,000.00	120,089.00
30	18,830.00	269,161.84	334.05	.....	183,960	37,000.00	39,085.00	5,000.00	81,085.00
31	19,240.00	460,051.81	777.72	.....	2,221,900	100,000.00	84,974.00	40,000.00	224,974.00
32	7,740.00	360,874.50	.....	.....	1,057,800	110,467.00	30,100.00	8,000.00	148,567.00
33	15,910.00	253,198.82	1,233.47	.....	712,538	41,500.00	42,517.00	20,000.00	104,017.00
34	12,670.00	257,035.10	1,609.26	.....	988,680	35,000.00	38,814.00	40,000.00	113,814.00
35	\$1,064,325.00	\$28,910,753.47	\$50,479.35	.....	\$71,818,487	\$2,757,879.00	\$3,916,169.30	\$1,669,280.00	\$8,343,328.30
‡ Apportionment of Taxes Southern Regional School District									
School Tax to be apportioned .....					\$728,527.00	§ Apportionment of Taxes Central Regional School District			
Plus Adjustments for Appeals, etc. ....					2,287.70	Debt Service Certification .....			
						\$224,673.28			
						Plus Adjustments for Appeals, etc. ....			
						1,032.31			
Total Amount to be apportioned .....					\$730,814.70	Total Debt Service apportioned .....			
Apportioning Rate per \$100 of Equalized Valuation .....					\$0.44365039	Apportioning Rate per \$100 of Equalized Valuation .....			
						\$225,705.59			
						\$0.16821514			

## Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1964

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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Bloomingdale, Bor. of ....	\$7,273,500	\$27,142,450	\$34,415,950	\$366	.....	.....	\$727,850	\$710,025	\$1,437,875
2 Clifton, City of .....	175,825,800	402,731,900	578,557,700	103,706	.....	\$29,500	55,527,800	76,128,700	131,686,000
3 Haledon, Bor. of .....	9,030,575	23,351,675	32,382,250	.....	.....	.....	565,690	1,151,400	1,717,090
4 Hawthorne, Bor. of .....	23,382,600	95,965,400	119,348,000	49,218	.....	.....	4,377,600	4,595,100	8,972,700
5 Little Falls, Twp. of .....	18,820,000	51,130,800	69,950,800	8,338	.....	.....	2,018,000	4,080,900	6,098,900
6 North Haledon, Bor. of ..	10,089,300	32,394,000	42,483,300	.....	.....	11,900	182,800	824,900	1,019,600
7 Passaic, City of .....	54,167,850	139,896,650	194,064,500	644,409	.....	.....	33,187,750	21,273,500	54,461,250
8 Paterson, City of .....	107,560,720	348,414,930	455,975,650	835,407	.....	.....	26,517,116	30,732,084	57,249,200
9 Pompton Lakes, Bor. of ..	12,400,500	46,421,550	58,822,050	2,581	.....	.....	2,865,225	616,950	3,482,175
10 Prospect Park, Bor. of ...	3,671,600	18,541,300	22,212,900	.....	.....	.....	294,700	942,200	1,236,900
11 Ringwood, Bor. of .....	14,875,550	28,431,250	43,306,800	.....	.....	.....	10,100	323,900	334,000
12 Totowa, Bor. of .....	23,305,500	52,220,800	75,526,300	1,525	.....	3,000	2,458,000	1,652,300	4,113,300
13 Wanaque, Bor. of .....	9,319,675	26,587,675	35,907,350	15,411	.....	.....	987,560	1,120,026	2,107,586
14 Wayne, Twp. of .....	93,996,500	186,877,100	280,873,600	5,568	.....	56,000	4,849,400	6,849,400	11,754,800
15 West Milford, Twp. of ...	48,266,025	62,200,000	110,466,025	2,357	.....	11,000	589,475	2,393,425	2,993,900
16 West Paterson, Bor. of ...	15,561,800	39,614,000	55,175,800	.....	.....	.....	1,142,400	1,377,100	2,519,500
17 Totals .....	\$627,547,495	\$1,581,921,480	\$2,209,468,975	\$1,668,886	.....	\$111,400	\$136,301,466	\$154,771,910	\$291,184,776

## Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization			11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	(c) Amounts Deducted for Ratables Value of Veterans' and Senior Citizens' Tax Credits	
1	.....	.....	.....	\$35,854,191	\$2.82	99.76	.....	\$82,797	\$301,209	\$35,635,779
2	.....	.....	.....	710,347,406	2.08	103.17	\$17,776,756	.....	7,262,776	685,307,874
3	.....	.....	.....	34,099,340	2.35	91.01	.....	3,198,730	791,863	36,506,207
4	.....	.....	.....	128,369,918	2.19	102.61	3,035,750	.....	1,284,099	124,050,069
5	.....	.....	.....	76,058,038	2.29	97.94	.....	1,471,295	678,965	76,850,368
6	.....	.....	.....	43,502,900	2.59	103.45	1,416,794	.....	578,499	41,507,607
7	.....	\$500	\$500	249,169,659	3.74	106.73	12,095,338	.....	1,417,873	235,656,448
8	.....	.....	.....	514,060,257	4.02	95.23	.....	22,839,481	4,365,914	532,533,824
9	.....	.....	.....	62,306,806	2.94	99.02	.....	582,161	525,507	62,363,460
10	.....	.....	.....	23,449,800	2.20	97.64	.....	536,895	316,125	23,670,570
11	.....	.....	.....	43,640,800	2.85	98.31	.....	744,466	243,641	44,141,625
12	.....	.....	.....	79,641,125	2.25	100.97	725,243	.....	995,618	77,920,264
13	.....	.....	.....	38,030,347	3.05	99.49	.....	184,066	421,885	37,792,528
14	.....	.....	.....	292,633,968	2.47	92.48	.....	22,839,202	2,583,859	312,889,311
15	.....	.....	.....	113,462,282	2.51	106.07	6,321,569	.....	731,932	106,408,781
16	.....	.....	.....	57,695,300	2.58	94.46	.....	3,236,015	1,117,331	59,813,984
17	.....	\$500	\$500	\$2,502,322,137	.....	.....	\$41,371,450	\$55,715,108	\$23,617,096	\$2,493,048,699

PASSAIC COUNTY



## Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1964—(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	
	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)	I  Total Tax Levy
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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	\$177,696.44			\$678.42		\$177,018.02	\$596,086.45			\$197,316.19	\$970,420.66	
2	3,417,261.36			14,283.77		3,402,977.59	5,218,353.26		\$758,292.50	4,907,272.14	14,286,895.49	
3	182,036.80			1,843.46		180,193.34	240,721.48	\$256,974.39		83,607.32	761,496.53	
4	618,570.90			779.87		617,791.03	1,559,933.46			519,397.32	2,697,121.81	
5	383,211.40			2,343.98		380,867.42	534,857.75	445,459.42		313,767.68	1,674,952.27	
6	206,976.09			1,370.34		205,605.75	384,738.50	319,831.85		172,668.27	1,082,844.37	
7	1,175,091.82			13,524.15		1,161,567.67	3,615,862.25		271,955.00	4,134,431.66	9,183,816.58	
8	2,655,459.44			11,938.54		2,643,520.90	8,827,795.00		337,816.13	8,419,762.19	20,228,894.22	
9	310,972.99			1,708.92		309,264.07	1,081,339.00			372,809.33	1,763,412.40	
10	118,032.39			10.27		118,022.12	155,747.00	180,186.76		34,845.68	488,801.56	
11	220,110.52			178.90		219,931.62	509,735.50	226,543.38		254,458.42	1,210,668.92	
12	388,546.40			1,856.90		386,689.50	579,262.00	452,296.60		292,113.72	1,710,361.82	
13	188,450.99			224.64		188,226.35	396,262.00	326,509.62		193,601.12	1,104,599.09	
14	1,560,210.52			2,310.19		1,557,900.33	4,410,019.00			1,038,883.88	7,006,803.21	
15	530,603.30			552.90		530,050.40	1,615,407.09			625,777.38	2,771,234.87	
16	298,260.13			1,469.40		296,790.73	604,238.50	347,134.23		179,236.59	1,427,400.05	
17	\$12,431,491.49			\$55,074.65		\$12,376,416.84	\$30,330,358.24	\$2,554,936.25	\$1,368,063.63	\$21,739,948.89	\$68,369,723.85	

## Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1	\$37,380.00	\$1,007,800.66	\$2,785.23	.....	\$2,392,050	\$50,000.00	\$73,646.47	\$30,000.00	\$153,646.47
2	460,460.00	14,747,355.49	21,061.69	.....	63,794,800	584,000.00	1,450,393.81	250,000.00	2,284,393.81
3	36,980.00	798,476.53	1,921.81	.....	8,650,800	68,000.00	150,706.64	10,000.00	228,706.64
4	109,020.00	2,806,141.81	2,353.52	.....	11,789,900	300,000.00	233,975.33	45,000.00	578,975.33
5	60,360.00	1,735,312.27	2,730.58	.....	7,279,200	225,000.00	220,220.83	88,000.00	533,220.83
6	40,090.00	1,122,934.37	289.73	.....	4,338,000	110,000.00	88,936.00	10,000.00	208,936.00
7	129,310.00	9,313,126.58	38,580.54	.....	21,773,350	491,559.00	1,104,108.23	200,000.00	1,795,667.23
8	406,030.00	20,634,924.22	69,122.44	.....	118,551,360	537,000.00	3,884,522.52	1,142,200.00	5,563,722.52
9	67,370.00	1,830,782.40	2,310.67	.....	13,835,125	125,000.00	148,299.00	30,000.00	303,299.00
10	26,270.00	515,071.56	22,888.47	.....	2,461,600	71,000.00	33,601.00	5,000.00	109,601.00
11	30,650.00	1,241,318.92	162.72	.....	1,714,700	100,000.00	111,098.92	45,000.00	256,098.92
12	74,970.00	1,785,331.82	1,361.50	.....	20,981,500	100,000.00	257,342.80	35,000.00	392,342.80
13	54,170.00	1,158,769.09	777.88	.....	16,358,340	5,000.00	128,843.00	65,000.00	198,843.00
14	204,900.00	7,211,703.21	5,989.73	.....	25,007,180	605,000.00	722,689.12	100,000.00	1,427,689.12
15	73,120.00	2,844,354.87	731.24	.....	10,464,300	265,000.00	290,400.00	260,000.00	815,400.00
16	56,090.00	1,483,490.05	538.11	.....	9,072,300	150,000.00	141,809.73	69,000.00	360,809.73
17	\$1,867,170.00	\$70,236,893.85	\$173,605.86	.....	\$338,464,505	\$3,786,559.00	\$9,040,593.40	\$2,384,200.00	\$15,211,352.40
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget						Total County Taxes Appropriated		\$12,550,022.70	
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes						Less: Bank Stock Taxes Due County		173,605.86	
						Net County Taxes Apportioned (12 A III)		\$12,376,416.84	
						*Adjustments (Net Total 12 A Iib) ±		55,074.65	
***Bank Stock Tax Due Municipality						Total County Taxes Apportioned (including Adjustments—			
Bank Stock Tax Due County						Total 12 A I)		\$12,431,491.49	
Total Bank Stock Tax									

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

## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1964

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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Alloway Twp. ....	\$832,285	\$1,829,150	\$2,661,435	.....	.....	\$104,900	\$68,175	\$23,150	\$196,225
2 Elmer Bor. ....	234,540	1,240,200	1,474,740	\$1,995	.....	.....	158,380	1,200	159,580
3 Elsinboro Twp. ....	173,197	690,350	863,547	.....	.....	17,150	1,400	27,605	46,155
4 L. A. Creek Twp. ....	466,425	940,750	1,407,175	.....	.....	86,875	.....	53,155	140,030
5 L. P. Neck Twp. ....	1,254,010	16,251,948	17,505,958	1,211	.....	14,500	16,063,642	21,300	16,099,442
6 Mannington Twp. ....	801,400	1,748,000	2,549,400	1,803	.....	72,900	170,150	533,900	776,950
7 Oldmans Township ....	841,637	1,446,477	2,288,114	597	.....	24,300	1,500	291,270	317,070
8 Penns Grove Bor. ....	907,025	3,974,650	4,881,675	10,572	.....	.....	560,025	.....	560,025
9 Pilesgrove Twp. ....	1,162,800	2,910,650	4,073,450	622	.....	111,100	27,200	161,450	299,750
10 Pittsgrove Twp. ....	1,510,525	3,660,900	5,171,425	99	.....	.....	.....	298,200	298,200
11 Quinton Twp. ....	751,000	2,060,700	2,811,700	.....	.....	36,300	18,750	159,930	214,980
12 Salem City ....	1,295,000	6,589,775	7,884,775	12,262	.....	.....	390,000	1,270,000	1,660,000
13 U. P. Neck Twp. ....	670,379	5,772,759	6,443,138	.....	.....	.....	38,995	1,911,624	1,950,619
14 U. Pittsgrove Twp. ....	1,094,575	2,375,100	3,469,675	83	.....	174,600	33,750	126,175	334,525
15 Woodstown Bor. ....	598,600	3,104,700	3,703,300	3,119	.....	4,300	7,500	189,310	201,110
16 Totals .....	\$12,593,398	\$54,596,109	\$67,189,507	\$32,363	.....	\$646,925	\$17,539,467	\$5,068,269	\$23,254,661

## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Alloway Twp. ....	.....	.....	.....	\$2,857,660	\$8.84	34.72	.....	\$5,003,988	\$7,861,648
2 Elmer Bor. ....	.....	.....	.....	1,636,315	10.41	35.37	.....	2,694,725	4,331,040
3 Elsinboro Twp. ....	.....	.....	.....	909,702	12.89	20.01	.....	3,452,030	4,361,732
4 L. A. Creek Twp. ....	.....	.....	.....	1,547,205	9.44	40.98	.....	2,026,634	3,573,839
5 L. P. Neck Twp. ....	.....	.....	.....	33,006,611	8.14	21.46	.....	64,068,869	97,675,480
6 Mannington Twp. ....	.....	.....	.....	3,328,153	9.61	26.81	.....	6,959,738	10,287,891
7 Oldmans Township ....	.....	.....	.....	2,605,781	9.30	28.84	.....	5,645,707	8,251,488
8 Penns Grove Bor. ....	.....	.....	.....	5,452,272	10.88	34.61	.....	9,223,135	14,675,407
9 Pilesgrove Twp. ....	.....	.....	.....	4,373,822	7.95	33.89	.....	7,946,172	12,319,994
10 Pittsgrove Twp. ....	.....	.....	.....	5,469,724	8.02	35.95	.....	9,213,623	14,683,347
11 Quinton Twp. ....	.....	.....	.....	3,026,680	8.84	35.61	.....	5,084,115	8,110,795
12 Salem City ....	.....	.....	.....	9,557,037	12.30	35.87	.....	14,096,755	23,653,792
13 U. P. Neck Twp. ....	.....	.....	.....	8,393,757	11.54	29.57	.....	15,346,304	23,740,061
14 U. Pittsgrove Twp. ....	.....	.....	.....	3,804,283	8.71	35.11	.....	6,412,623	10,216,906
15 Woodstown Bor. ....	.....	.....	.....	3,907,529	9.43	35.50	.....	6,728,530	10,636,059
16 Totals .....	.....	.....	.....	\$90,476,531	.....	.....	.....	\$163,902,948	\$254,379,479

SALEM COUNTY

## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1964—(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	
	I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III  Net County Taxes Apportioned	I—District School Purposes			II	I
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$59,774.43			\$198.55		\$59,575.88		\$148,300.00			\$31,500.00	\$239,375.88
2	32,930.17			15.30		32,914.87		100,646.50			26,241.20	159,802.57
3	33,163.53			223.75		32,939.78		66,677.00			10,552.54	110,169.32
4	27,172.96			476.89		26,696.07		94,945.91			15,000.00	136,641.98
5	742,655.48			851.80		741,803.68		1,911,122.92			25,281.62	2,678,208.22
6	78,221.87			43.21		78,178.66		225,694.00			8,000.00	311,872.66
7	62,738.50			11.27		62,727.23		163,268.50			6,758.75	232,754.48
8	111,581.45			565.73		111,015.72			\$307,224.28		148,203.28	566,443.28
9	93,672.55			1,990.72		91,681.83			243,640.79			335,322.62
10	111,641.82			483.65		111,158.17		305,611.50				416,769.67
11	61,668.77			1,262.41		60,406.36		173,716.75			21,312.41	255,435.52
12	179,846.76			761.34		179,085.42		658,823.00		\$11,498.50	291,014.77	1,140,421.69
13	180,502.68			77.69		180,424.99			496,989.47		242,849.65	920,264.11
14	77,682.15			391.68		77,290.47		241,996.00				319,286.47
15	80,869.10			1,646.11		79,222.99			210,339.21		62,089.21	351,651.41
16	\$1,934,122.22			\$9,000.10		\$1,925,122.12		\$4,090,802.08	\$1,258,193.75	\$11,498.50	\$888,803.43	\$8,174,419.88
Total County Taxes Appropriated				\$1,947,064.08								
Less: Bank Stock Taxes Due County				21,941.96								
Net County Taxes Apportioned (12 A III)				\$1,925,122.12								
*Adjustments (Net Total 12 A Iib) ±				9,000.10								
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)				\$1,934,122.22								

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



## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1	\$13,030.00	\$252,405.88			\$727,623	\$24,334.82	\$34,351.00	\$37,000.00	\$95,685.82
2	10,420.00	170,222.57	\$4,441.00		327,650	15,850.00	16,032.60	12,000.00	43,882.60
3	7,070.00	117,239.32				18,034.37	14,145.00	15,000.00	47,179.37
4	9,320.00	145,961.98			131,050	30,406.77	26,371.00	15,000.00	71,777.77
5	56,295.00	2,734,503.22	1,355.56		773,995	138,794.75	921,601.31	71,400.43	1,131,796.49
6	7,900.00	319,772.66			593,950	53,199.86	56,683.00	20,000.00	129,882.86
7	9,410.00	242,164.48	1,241.25			32,492.00	40,073.00	15,600.00	88,165.00
8	26,315.00	592,758.28	4,805.90		964,850	26,000.00	96,664.72	45,000.00	167,664.72
9	12,090.00	347,412.62			79,700	48,391.76	72,990.39	14,000.00	135,382.15
10	21,540.00	438,309.67			801,500	30,000.00	100,000.00	57,337.00	187,337.00
11	12,020.00	267,455.52			187,125	42,809.34	38,097.00	30,000.00	110,906.34
12	34,140.00	1,174,561.69	5,911.20		2,216,300	64,000.00	183,124.45	70,000.00	317,124.45
13	47,970.00	968,234.11	78.75		448,350	28,800.89	127,905.66	52,000.00	208,706.55
14	11,837.00	331,123.47			439,950	36,649.61	62,624.00	18,000.00	117,273.61
15	16,820.00	368,471.41	4,108.30		1,019,300	36,284.28	36,854.74	13,000.00	86,139.02
16	\$296,177.00	\$8,470,596.88	\$21,941.96		\$8,711,343	\$626,048.45	\$1,827,517.87	\$485,337.43	\$2,938,903.75

Total Amount of Miscellaneous Revenues (including Surplus  
 Revenues Appropriated) for the support of the County  
 Budget ..... \$774,182.16  
 Rate per \$100 to be applied to Col. 11 for apportionment of  
 County Taxes ..... \$0.760329499  
 Rate per Hundred of Net Valuation ..... \$2.12775  
 Penns Grove-Upper Penns Neck School District ..... \$604,213.75  
 Pilesgrove-Woodstown School District ..... \$453,980.00  
 \*\*\*Bank Stock Tax Due Municipality ..... \$21,941.96  
 Bank Stock Tax Due County ..... 21,941.96  
 Total Bank Stock Tax ..... \$43,883.92

## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1964

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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Redminster Twp. ....	\$2,256,300	\$3,259,150	\$5,515,450	.....	.....	\$39,750	\$11,250	\$133,500	\$184,500
2 Bernards Twp. ....	3,292,180	9,087,900	12,380,080	\$10,255	.....	33,700	18,400	139,000	191,100
3 Bernardsville Bor. ....	1,957,400	5,245,150	7,202,550	85,448	.....	6,000	154,500	279,475	439,975
4 Bound Brook Bor. ....	2,007,800	7,177,800	9,185,600	129,869	.....	.....	116,000	448,100	564,100
5 Branchburg Twp. ....	1,840,200	5,521,350	7,361,550	7,638	.....	74,800	24,900	207,240	306,940
6 Bridgewater Twp. ....	3,586,050	16,408,100	19,994,150	33,705	.....	3,750	3,191,250	2,823,950	6,018,950
7 Far Hills Bor. ....	685,700	941,900	1,627,600	9,206	.....	6,700	59,950	16,475	83,125
8 Franklin Twp. ....	4,094,925	19,333,200	23,428,125	3,164	.....	43,250	152,375	326,575	522,200
9 Green Brook Twp. ....	1,881,250	3,719,350	5,600,600	.....	.....	.....	61,150	176,300	237,450
10 Hillsborough Twp. ....	3,316,325	8,585,419	11,901,744	6,763	.....	137,800	287,200	241,664	666,664
11 Manville Bor. ....	1,875,850	9,107,225	10,983,075	119,452	.....	.....	1,252,500	2,942,700	4,195,200
12 Millstone Bor. ....	107,450	366,155	473,605	.....	.....	900	300	3,300	4,500
13 Montgomery Twp. ....	1,942,090	4,131,000	6,073,090	71,355	.....	52,100	130,075	81,700	263,875
14 North Plainfield Bor. ....	3,202,300	14,779,800	17,982,100	.....	.....	.....	198,100	313,500	511,600
15 Peapack-Gladstone Bor. ....	876,050	1,951,200	2,827,250	8,450	.....	6,550	69,750	69,145	145,445
16 Raritan Bor. ....	1,095,950	5,214,950	6,310,900	59,408	.....	.....	574,325	448,100	1,022,425
17 Rocky Hill Bor. ....	121,000	591,800	712,800	.....	.....	.....	1,300	67,300	68,600
18 Somerville Bor. ....	3,189,800	11,019,300	14,209,100	133,804	.....	.....	483,400	968,800	1,450,200
19 South Bound Brook Bor. ....	451,775	3,130,750	3,582,525	671	.....	.....	124,000	241,175	365,175
20 Warren Twp. ....	2,291,655	6,487,600	8,779,255	.....	.....	14,900	130,300	236,200	381,400
21 Watchung Bor. ....	1,542,200	3,129,200	4,671,400	.....	.....	1,100	579,650	111,850	692,600
22 Totals .....	\$41,614,250	\$139,188,299	\$180,802,549	\$679,188	.....	\$421,300	\$7,620,675	\$10,274,049	\$18,316,024

## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Bedminster Twp. ....	.....	.....	.....	\$5,699,950	\$9.34	18.84	.....	\$23,759,762	\$29,459,712
2 Bernards Twp. ....	.....	.....	.....	12,581,435	15.00	18.35	.....	55,086,296	67,667,731
3 Bernardsville Bor. ....	.....	.....	.....	7,727,973	15.41	14.13	.....	43,770,910	51,498,883
4 Bound Brook Bor. ....	.....	.....	.....	9,879,569	16.38	20.33	.....	35,996,889	45,876,458
5 Branchburg Twp. ....	.....	.....	.....	7,676,128	11.23	19.84	.....	29,743,037	37,419,165
6 Bridgewater Twp. ....	.....	.....	.....	26,046,805	16.92	11.92	.....	147,742,008	173,788,813
7 Far Hills Bor. ....	.....	.....	.....	1,719,931	9.78	17.96	.....	7,434,760	9,154,691
8 Franklin Twp. ....	.....	.....	.....	23,953,489	14.70	18.38	.....	104,037,191	127,990,680
9 Green Brook Twp. ....	.....	.....	.....	5,838,050	11.74	20.68	.....	21,481,605	27,319,655
10 Hillsborough Twp. ....	.....	.....	.....	12,575,171	12.10	18.61	.....	52,051,743	64,626,914
11 Manville Bor. ....	.....	.....	.....	15,297,727	12.62	18.90	.....	47,128,433	62,426,160
12 Millstone Bor. ....	.....	.....	.....	478,105	14.76	19.46	.....	1,960,131	2,438,236
13 Montgomery Twp. ....	.....	.....	.....	6,408,320	11.53	17.08	.....	29,483,643	35,891,963
14 North Plainfield Bor. ....	.....	.....	.....	18,493,700	15.14	19.54	.....	74,045,024	92,538,724
15 Peapack-Gladstone Bor. ....	.....	.....	.....	2,981,145	11.32	19.54	.....	11,641,788	14,622,933
16 Raritan Bor. ....	.....	.....	.....	7,392,733	14.09	19.39	.....	26,236,289	33,629,022
17 Rocky Hill Bor. ....	.....	.....	.....	781,400	15.54	15.40	.....	3,915,771	4,697,171
18 Somerville Bor. ....	.....	.....	.....	15,793,104	13.71	21.41	.....	52,157,551	67,950,655
19 South Bound Brook Bor. ....	.....	.....	.....	3,948,371	15.49	20.73	.....	13,699,313	17,647,684
20 Warren Twp. ....	.....	.....	.....	9,160,655	15.11	16.57	.....	44,203,575	53,364,230
21 Watchung Bor. ....	.....	.....	.....	5,364,000	19.63	9.94	.....	42,324,576	47,688,576
22 Totals .....	.....	.....	.....	\$189,797,761	.....	.....	.....	\$867,900,295	\$1,067,698,056

SOMERSET COUNTY

## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1964—(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; 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	\$108,107.38			\$67.34	\$108,040.04	\$8,559.40	\$315,000.00			\$87,553.70	\$519,153.14	
2	248,318.14			506.00	247,812.14	19,636.29	1,321,787.00			245,579.43	1,834,814.86	
3	188,983.83			564.72	188,419.11	14,931.48	726,161.50			228,531.76	1,158,043.85	
4	168,351.39			679.26	167,672.13		948,789.29			443,238.81	1,559,700.23	
5	137,315.93			87.29	137,228.64	10,871.86	558,855.27			130,308.04	837,263.81	
6	637,747.34			777.17	636,970.17	50,467.35		\$3,254,701.83		339,437.49	4,281,576.84	
7	33,594.68			8.44	33,586.24	2,660.72	83,300.00			45,422.57	164,969.53	
8	469,683.37			341.79	469,341.58	37,183.74	2,628,098.00			262,543.77	3,397,167.09	
9	100,254.08			171.57	100,082.51	7,930.07	476,540.41			71,149.19	655,702.18	
10	237,159.35			1,039.26	236,120.09	18,715.48	1,094,050.10			119,701.46	1,468,587.13	
11	229,083.31			281.88	228,801.43	18,127.96	1,105,278.26			505,136.89	1,857,344.54	
12	8,947.52			100.78	8,846.74	701.85	57,903.00			388.74	67,840.33	
13	131,711.61			1,399.00	130,312.61	10,337.28	513,244.75			67,255.40	721,150.04	
14	339,586.44			222.86	339,363.58	26,885.94	1,751,317.00			576,826.72	2,694,393.24	
15	53,661.32			20.96	53,640.36	4,249.49	207,062.00			62,399.45	327,351.30	
16	123,407.36			66.57	123,340.79	9,771.45		630,191.67		234,043.52	997,347.43	
17	17,237.06				17,237.06	1,365.48	99,348.75				117,951.29	
18	249,356.38			136.26	249,220.12		1,234,690.08			618,494.78	2,102,404.98	
19	64,761.15			89.00	64,672.15	5,124.10	370,444.50			146,176.73	586,417.48	
20	195,829.04			238.85	195,590.19	15,496.67	673,268.00	374,589.26		84,374.20	1,343,318.32	
21	175,001.27			530.71		174,470.56	13,826.57	489,608.46	254,488.00	98,201.17	1,030,594.76	
22	\$3,918,097.95			\$7,329.71	\$3,910,768.24	\$276,843.18	\$14,654,746.37	\$4,513,970.76		\$4,366,763.82	\$27,723,092.37	

## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16				
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II	III				(a)	(b)	(c)	(d)	
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)	
1	\$12,850.00	\$532,003.14	\$387.24	.....	\$211,900	\$92,000.00	\$47,520.36	\$15,000.00	\$154,520.36	
2	52,060.00	1,886,874.86	1,332.35	.....	2,661,154	310,000.00	155,689.88	90,000.00	555,689.88	
3	32,310.00	1,190,353.85	3,578.65	.....	821,700	142,000.00	101,273.00	60,000.00	303,273.00	
4	58,030.00	1,617,730.23	11,054.22	.....	1,270,600	125,000.00	172,333.54	38,000.00	335,333.54	
5	24,210.00	861,473.81	.....	.....	293,200	70,000.00	84,527.00	56,000.00	210,527.00	
6	123,080.00	4,404,656.84	1,792.51	.....	1,263,175	600,000.00	616,000.00	75,000.00	1,291,000.00	
7	3,100.00	168,069.53	.....	.....	64,500	13,842.00	12,000.00	.....	25,842.00	
8	122,780.00	3,519,947.09	4,096.16	.....	4,285,347	390,000.00	499,005.00	144,599.00	1,033,604.00	
9	29,600.00	685,302.18	.....	.....	288,700	75,000.00	71,732.00	45,000.00	191,732.00	
10	52,880.00	1,521,467.13	131.31	.....	7,211,850	185,000.00	162,943.00	65,000.00	412,943.00	
11	72,640.00	1,929,984.54	3,024.20	.....	1,163,375	120,000.00	148,741.19	60,500.00	329,241.19	
12	2,690.00	70,530.33	.....	.....	36,750	10,000.00	9,065.00	2,500.00	21,565.00	
13	17,270.00	738,420.04	630.60	.....	1,555,050	70,000.00	93,759.00	20,000.00	183,759.00	
14	104,780.00	2,799,173.24	3,086.28	.....	2,089,600	191,000.00	275,810.61	69,000.00	535,810.61	
15	9,860.00	337,211.30	2,374.81	.....	635,250	73,500.00	22,951.42	.....	96,451.42	
16	44,280.00	1,041,627.43	3,685.76	.....	950,150	75,000.00	105,767.55	17,000.00	197,767.55	
17	3,450.00	121,401.29	.....	.....	102,750	11,300.00	9,263.00	900.00	21,463.00	
18	62,650.00	2,165,054.98	13,069.12	.....	4,054,700	165,000.00	280,931.82	80,000.00	525,931.82	
19	25,040.00	611,457.48	.....	.....	264,160	50,000.00	55,000.00	17,500.00	122,500.00	
20	40,030.00	1,383,348.32	740.20	.....	1,158,040	60,000.00	111,859.00	115,000.00	286,859.00	
21	22,220.00	1,052,814.76	1,270.40	.....	371,300	65,000.00	131,241.00	42,000.00	238,241.00	
22	\$915,810.00	\$28,638,902.37	\$50,253.81	.....	\$30,753,251	\$2,893,642.00	\$3,167,413.37	\$1,012,999.00	\$7,074,054.37	
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget						Total County Taxes Appropriated				\$3,961,022.05
						Less: Bank Stock Taxes Due County				50,253.81
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes						Net County Taxes Apportioned (12 A III)				\$3,910,768.24
Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes (certain municipalities)						*Adjustments (Net Total 12 A IIb) ±				7,329.71
***Bank Stock Tax Due Municipality						Total County Taxes Apportioned (including Adjustments—Total 12 A I)				\$3,918,097.95
Bank Stock Tax Due County										
Total Bank Stock Tax										

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



## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1964

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) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Andover Bor. ....	\$345,285	\$1,078,975	\$1,424,260	\$1,567	.....	\$23,000	\$45,550	\$135,980	\$204,530
2 Andover Twp. ....	1,937,800	5,349,875	7,287,675	266	\$1,000	94,550	9,250	624,470	729,270
3 Branchville Bor. ....	140,885	733,600	874,485	2,849	.....	.....	195,975	.....	195,975
4 Byram Twp. ....	1,356,658	2,777,470	4,134,128	267	.....	.....	69,260	.....	69,260
5 Frankford Twp. ....	845,600	2,038,550	2,884,150	53	200	149,975	8,675	61,300	220,150
6 Franklin Bor. ....	561,010	2,698,260	3,259,270	12,754	.....	5,300	102,750	181,900	289,950
7 Fredon Twp. ....	869,500	2,417,950	3,287,450	.....	4,050	193,400	12,900	102,250	312,600
8 Green Twp. ....	778,920	1,313,800	2,092,720	775	.....	52,300	8,200	23,529	84,029
9 Hamburg Bor. ....	1,011,532	6,202,160	7,213,692	.....	.....	.....	12,500	36,300	48,800
10 Hampton Twp. ....	898,700	1,480,650	2,379,350	.....	.....	68,300	108,800	1,050	178,150
11 Hardyston Twp. ....	838,455	2,101,110	2,939,565	391	.....	41,850	103,500	25,985	171,335
12 Hopatcong Bor. ....	6,128,020	12,796,750	18,924,770	.....	.....	.....	.....	211,800	211,800
13 Lafayette Twp. ....	1,833,350	3,727,100	5,560,450	661	.....	395,350	89,500	204,100	688,950
14 Montague Twp. ....	497,650	922,350	1,420,000	.....	2,800	20,600	31,150	.....	54,550
15 Newton, Town of ....	886,665	4,942,525	5,829,190	35,805	.....	2,000	1,081,735	11,285	1,095,020
16 Ogdensburg Bor. ....	961,250	1,472,850	2,434,100	586	.....	.....	46,300	10,200	56,500
17 Sandyston Twp. ....	474,000	1,195,975	1,669,975	.....	.....	15,275	.....	59,375	74,650
18 Sparta Twp. ....	5,385,100	20,407,675	25,792,775	1,214	.....	113,000	345,525	874,625	1,333,150
19 Stanhope Bor. ....	1,049,000	4,035,380	5,084,380	.....	.....	.....	210,800	243,075	453,875
20 Stillwater Twp. ....	2,374,125	5,297,510	7,671,635	.....	.....	72,600	93,125	64,000	229,725
21 Sussex Bor. ....	250,300	1,415,200	1,665,500	.....	.....	6,400	212,050	.....	218,450
22 Vernon Twp. ....	7,967,350	11,440,150	19,407,500	582	39,700	250,200	43,600	164,600	498,100
23 Walpack Twp. ....	922,545	679,854	1,602,399	.....	.....	6,600	3,500	10,950	21,050
24 Wantage Twp. ....	1,007,845	2,909,325	3,917,170	.....	.....	161,075	597,250	.....	758,325
25 Totals .....	\$39,321,545	\$99,435,044	\$138,756,589	\$57,770	\$47,750	\$1,671,775	\$3,431,895	\$3,046,774	\$8,198,194

## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Andover Bor. ....				\$1,630,357	\$5.239	48.68		\$1,501,500	\$3,131,857
2 Andover Twp. ....				8,017,211	5.764	45.56		8,708,100	16,725,311
3 Branchville Bor. ....				1,073,309	13.882	17.44		4,139,764	5,213,073
4 Byram Twp. ....				4,203,655	12.622	23.97		13,112,964	17,316,619
5 Frankford Twp. ....				3,104,353	18.771	14.13		17,527,386	20,631,739
6 Franklin Bor. ....				3,561,974	14.344	31.72		7,015,856	10,577,830
7 Fredon Twp. ....				3,600,050	5.919	38.93		5,157,066	8,757,116
8 Green Twp. ....				2,177,524	10.096	31.45		4,561,398	6,738,922
9 Hamburg Bor. ....				7,262,492	3.628	124.55	\$1,421,888	5,840,604	13,103,094
10 Hampton Twp. ....				2,557,500	13.898	16.24		12,271,820	14,829,320
11 Hardyston Twp. ....				3,111,291	14.731	15.98		15,455,710	18,567,001
12 Hopatcong Bor. ....				19,136,570	6.180	38.96		29,650,102	48,786,672
13 Lafayette Twp. ....				6,250,061	3.289	96.33		211,843	6,461,904
14 Montague Twp. ....				1,474,550	10.863	18.91		6,089,254	7,563,804
15 Newton, Town of ....				6,960,015	17.903	18.96		24,915,483	31,875,498
16 Ogdensburg Bor. ....				2,491,186	17.539	16.63		12,202,701	14,693,887
17 Sandyston Twp. ....				1,744,625	12.290	15.26		9,273,505	11,018,130
18 Sparta Twp. ....				27,127,139	7.085	38.76		40,752,052	67,879,191
19 Stanhope Bor. ....				5,538,255	7.351	45.18		6,169,228	11,707,483
20 Stillwater Twp. ....				7,901,360	4.811	45.26		9,278,509	17,179,869
21 Sussex Bor. ....				1,883,950	12.651	28.45		4,188,630	6,072,580
22 Vernon Twp. ....				19,906,182	3.334	56.31		15,057,959	34,964,141
23 Walpack Twp. ....				1,623,449	12.100	16.53		8,081,485	9,714,934
24 Wantage Twp. ....				4,675,495	14.111	16.61		19,666,033	24,341,528
25 Totals ....				\$147,012,553			\$1,421,888	\$274,998,348	\$420,589,013

## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1964—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D	
	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)	I Total Tax Levy
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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	\$19,116.56			\$162.16		\$18,954.40	\$776.48		\$56,501.16		\$4,100.43	\$80,332.47
2	102,089.71			913.41		101,176.30	4,145.31		290,898.31		52,505.17	448,725.09
3	31,820.10			14.60		31,805.50	1,304.76	\$110,056.00				143,166.26
4	105,699.00			1,179.29		104,519.71	4,285.09	310,566.00			98,965.16	518,335.96
5	125,934.18			1,230.94		124,703.24	5,109.76	281,830.50			156,346.50	567,990.00
6	64,566.07			230.14		64,335.93	2,637.87	261,251.50			155,108.01	483,333.31
7	53,452.61			203.88		53,248.73	2,184.11	137,616.00			14,894.38	207,943.22
8	41,133.74			180.39		40,953.35	1,678.88	142,514.00			30,000.00	215,146.23
9	35,650.49			97.77		35,552.72	1,457.89	164,683.50			52,110.81	253,804.92
10	90,516.77			19.08		90,497.69	3,712.64	189,685.50			62,639.91	346,535.74
11	113,331.22			118.43		113,212.79	4,643.86	261,944.39			62,262.06	442,063.10
12	297,789.23			784.20		297,005.03	12,180.47	640,125.00		\$23,203.50	185,145.01	1,157,659.01
13	39,442.85			895.99		38,546.86	1,576.74	131,770.00			29,233.13	201,126.73
14	46,168.74			521.94		45,646.80	1,869.13	94,536.00			10,149.97	152,201.90
15	194,565.02			1,197.98		193,367.04	7,925.78	765,123.25			241,892.70	1,208,308.77
16	89,690.10			278.04		89,412.06	3,666.31	213,622.00			117,694.42	424,394.79
17	67,253.62			171.75		67,084.87	2,751.66		102,096.26		31,421.46	203,351.25
18	414,328.15			1,691.49		412,636.66	16,916.86	1,086,583.13			351,837.56	1,867,974.21
19	71,461.37			235.51		71,225.86	2,920.45	255,591.50			60,979.20	390,717.01
20	104,864.29			1,663.81		103,200.48	4,227.83	173,139.75			85,777.85	366,345.91
21	37,066.45			99.30		36,967.15	1,515.90	129,030.76			61,848.75	229,362.56
22	213,417.81			822.49		212,595.32	8,716.32	314,462.30			108,055.77	643,829.71
23	59,299.04			1,407.89		57,891.15	2,365.18		84,222.43		47,930.28	192,409.04
24	148,578.38			655.63		147,922.75	6,064.12	333,726.63			154,770.40	642,483.90
25	\$2,567,235.50			\$14,776.11		\$2,552,459.39	\$104,633.40	\$5,997,857.71	\$533,718.16	\$23,203.50	\$2,175,668.93	\$11,387,541.09

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

\$975,609.75

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

\$0.610390528

## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)				Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated
1	\$5,050.00	\$85,382.47	.....	.....	\$89,030	\$16,500.00	\$7,969.00	\$9,000.00	\$33,469.00
2	13,360.00	462,085.09	.....	.....	1,949,025	50,000.00	34,688.00	52,000.00	136,688.00
3	5,820.00	148,986.26	\$2,868.29	.....	39,175	20,000.00	24,991.00	3,000.00	47,991.00
4	12,220.00	530,555.96	.....	.....	93,355	43,000.00	37,935.00	36,000.00	116,935.00
5	14,710.00	582,700.00	.....	.....	317,825	45,000.00	40,898.07	55,000.00	140,898.07
6	27,580.00	510,913.31	2,186.92	.....	1,077,275	30,000.00	61,324.00	80,000.00	171,324.00
7	5,120.00	213,063.22	.....	.....	127,250	23,000.00	20,604.00	13,000.00	56,604.00
8	4,690.00	219,836.23	.....	.....	130,400	3,917.14	16,012.00	15,000.00	34,929.14
9	9,640.00	263,444.92	2,456.28	.....	140,550	20,000.00	12,878.00	20,000.00	52,878.00
10	8,900.00	355,435.74	.....	.....	49,900	35,000.00	36,772.00	30,000.00	101,772.00
11	16,240.00	458,303.10	.....	.....	99,650	40,000.00	34,823.00	46,000.00	120,823.00
12	24,880.00	1,182,539.01	.....	.....	522,887	150,000.00	71,547.50	60,000.00	281,547.50
13	4,420.00	205,546.73	.....	.....	1,472,300	20,000.00	13,444.00	30,000.00	63,444.00
14	7,960.00	160,161.90	.....	.....	244,265	16,000.00	21,020.00	10,000.00	47,020.00
15	37,700.00	1,246,008.77	7,044.17	.....	1,185,505	80,000.00	86,577.98	45,000.00	211,577.98
16	12,510.00	436,904.79	193.14	.....	117,800	20,000.00	7,806.00	9,000.00	36,806.00
17	11,060.00	214,411.25	.....	.....	256,625	35,000.00	25,283.00	26,000.00	86,283.00
18	53,810.00	1,921,784.21	1,451.73	.....	1,947,600	159,977.00	164,465.50	125,500.00	449,942.50
19	16,360.00	407,077.01	.....	.....	243,350	35,000.00	30,429.00	20,000.00	85,429.00
20	13,710.00	380,055.91	.....	.....	646,976	16,000.00	44,583.00	27,000.00	87,583.00
21	8,960.00	238,322.56	1,847.04	.....	315,975	15,000.00	13,517.00	10,000.00	38,517.00
22	19,710.00	663,539.71	100.89	.....	945,800	100,000.00	50,659.00	32,000.00	182,659.00
23	4,010.00	196,419.04	.....	.....	18,920	23,000.00	17,030.00	14,000.00	54,030.00
24	17,210.00	659,693.90	.....	.....	268,625	65,000.00	65,243.00	60,000.00	190,243.00
25	\$355,630.00	\$11,743,171.09	\$18,148.46	.....	\$12,300,063	\$1,061,394.14	\$940,499.05	\$827,500.00	\$2,829,393.19
Total County Taxes Appropriated .....				\$2,570,607.85	***Bank Stock Tax Due Municipalities .....				\$18,148.46
Less: Bank Stock Taxes Due County .....				—18,148.46	Bank Stock Tax Due County .....				18,148.46
Net County Taxes Apportioned (12 A III) .....				\$2,552,459.39	Total Bank Stock Tax .....				\$36,296.92
*Adjustments (12 A Iib) .....				+14,776.11					
Total County Taxes Apportioned (including Adjustments— Total 12 A I) .....				\$2,567,235.50					

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

## Abstract of Ratables and Exemptions in the County of Union, for the Year 1964

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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a + b + c + d)
1 Berkeley Heights Twp. ....	\$6,264,450	\$33,459,150	\$39,723,600	.....	.....	.....	\$723,500	\$4,293,750	\$5,017,250
2 Clark Twp. ....	11,238,450	31,300,050	42,538,500	\$3,559	.....	\$1,400	1,775,800	4,071,850	5,849,050
3 Cranford Twp. ....	6,096,000	30,711,600	36,807,600	349,875	.....	100	579,400	1,145,800	1,725,300
4 Elizabeth, City ....	36,784,550	108,591,300	145,375,850	2,928,576	.....	.....	7,470,100	12,325,300	19,795,400
5 Fanwood Bor. ....	3,927,250	15,447,000	19,374,250	13,144	.....	.....	56,000	299,757	355,757
6 Garwood Bor. ....	1,172,960	4,646,973	5,819,933	11,798	.....	57,000	563,870	1,015,475	1,636,345
7 Hillside Twp. ....	10,590,500	46,223,300	56,783,800	43,761	.....	.....	4,752,050	4,570,105	9,322,155
8 Kenilworth Bor. ....	5,497,650	12,946,750	18,444,400	39,603	.....	.....	2,340,200	520,875	2,861,075
9 Linden, City ....	12,357,206	87,777,267	100,134,473	236,869	.....	.....	14,669,559	11,477,700	26,147,259
10 Mountainside Bor. ....	6,985,050	15,250,200	22,235,250	.....	.....	.....	1,357,350	1,026,650	2,384,000
11 New Providence Bor. ....	10,900,445	25,828,290	36,728,735	2,252	.....	.....	.....	2,068,225	2,068,225
12 Plainfield, City ....	17,971,900	54,217,800	72,189,700	240,967	.....	.....	2,842,200	4,553,750	7,395,950
13 Rahway, City ....	7,290,200	32,809,150	40,099,350	521,999	.....	.....	2,159,500	3,644,550	5,804,050
14 Roselle Bor. ....	5,057,650	20,533,875	25,591,525	27,580	.....	.....	631,175	1,533,750	2,164,925
15 Roselle Park Bor. ....	3,034,450	13,367,300	16,401,750	35,595	.....	.....	162,400	326,407	488,807
16 Scotch Plains Twp. ....	14,004,000	35,205,300	49,209,300	89	.....	12,100	252,400	757,700	1,022,200
17 Springfield Twp. ....	14,254,700	35,103,500	49,358,200	2,826	.....	1,745,300	1,671,000	.....	3,416,300
18 Summit, City ....	19,255,100	60,551,700	79,806,800	346,057	.....	.....	1,174,300	2,532,260	3,706,560
19 Union Twp. ....	26,635,400	75,098,200	101,733,600	16,846	.....	.....	6,682,000	7,512,900	14,224,900
20 Westfield, Town ....	24,860,175	68,010,650	92,870,825	4,237	.....	1,867,700	2,646,500	.....	4,514,200
21 Winfield Twp. ....	98,000	513,575	611,575	.....	.....	.....	3,525	6,000	9,525
22 Totals .....	\$244,246,086	\$807,592,930	\$1,051,839,016	\$4,825,633	.....	\$3,683,600	\$52,512,829	\$63,712,804	\$119,909,233



## Abstract of Ratables and Exemptions in the County of Union, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Berkeley Heights Twp. . . . .		\$1,100	\$1,100	\$44,739,750	\$7.31	34.10		\$76,767,895	\$121,507,645
2 Clark Twp. . . . .				48,391,109	5.47	39.50		65,153,905	113,545,014
3 Cranford Twp. . . . .				38,882,775	11.94	24.17		115,478,705	154,361,480
4 Elizabeth, City . . . . .				168,099,826	10.04	30.54		330,641,995	498,741,821
5 Fanwood Bor. . . . .				19,743,151	7.72	38.43		31,040,139	50,783,290
6 Garwood Bor. . . . .				7,468,076	10.80	26.34		16,275,484	23,743,560
7 Hillside Twp. . . . .	\$20,250		20,250	66,129,466	7.03	33.63		112,064,847	178,194,313
8 Kenilworth Bor. . . . .				21,345,078	7.45	27.74		48,045,866	69,390,944
9 Linden, City . . . . .				126,518,601	7.42	22.08		353,373,103	479,891,704
10 Mountainside Bor. . . . .				24,619,250	7.79	30.06		51,734,310	76,353,560
11 New Providence Bor. . . . .				38,799,212	7.28	38.56		58,522,133	97,321,345
12 Plainfield, City . . . . .	144,600 *10,700	1,100	156,400	79,670,217	10.58	31.71		155,466,244	235,136,461
13 Rahway, City . . . . .				46,425,399	11.00	25.99		114,188,260	160,613,659
14 Roselle Bor. . . . .				27,784,030	10.99	24.92		77,103,198	104,887,228
15 Roselle Park Bor. . . . .				16,926,152	11.56	24.26		51,206,452	68,132,604
16 Scotch Plains Twp. . . . .				50,231,589	7.47	36.66		85,022,287	135,253,876
17 Springfield Twp. . . . .				52,777,326	7.00	37.89		80,908,888	133,686,214
18 Summit, City . . . . .				83,859,417	6.78	36.26		140,289,173	224,148,590
19 Union Twp. . . . .				115,975,346	8.15	23.22		336,395,598	452,370,944
20 Westfield, Town . . . . .				97,389,262	7.26	38.81		146,425,297	243,814,559
21 Winfield Twp. . . . .				621,100	38.03	44.50		762,750	1,383,850
22 Totals . . . . .	\$175,550	\$2,200	\$177,750	\$1,176,396,132				\$2,446,866,529	\$3,623,262,661

\* Disabled Veterans—Paraplegic and Blind.

UNION COUNTY

## Abstract of Ratables and Exemptions in the County of Union, for the Year 1964—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D	
	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)		I Total Tax Levy
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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	\$483,525.59			\$848.93		\$482,676.66		\$1,339,475.00	\$793,123.35		\$586,627.56	\$3,201,902.57
2	451,839.23			1,720.97		450,118.26		1,182,963.50	740,220.76		162,055.31	2,535,357.83
3	614,263.62			874.56		613,389.06		3,028,082.00			830,915.22	4,472,386.28
4	1,984,685.28			10,868.74		1,973,816.54		7,207,066.38		\$315,967.50	7,015,398.01	16,512,248.43
5	202,086.22			298.50		201,787.72			875,720.95		386,710.72	1,464,219.39
6	94,484.75			40.05		94,441.70		276,006.00	155,108.45		246,661.28	772,220.43
7	709,103.63			15,876.02		693,227.61		1,949,928.40			1,877,038.78	4,520,194.79
8	276,133.23			165.96		275,967.27		485,451.75	453,258.07		320,386.50	1,535,063.59
9	1,909,673.43			537.78		1,909,135.65		4,067,640.00		567,578.70	2,627,182.81	9,171,537.16
10	303,840.14			542.17		303,297.97		780,595.99	498,377.95		290,494.99	1,872,766.90
11	387,279.02			182.80		387,096.22		1,897,718.00			464,496.92	2,749,311.14
12	935,698.30			9,279.41		926,418.89		4,219,407.00		346,547.52	2,740,945.27	8,233,318.68
13	639,143.45			1,336.83		637,806.62		2,293,410.00		113,020.50	1,888,717.58	4,932,954.70
14	417,386.57			1,079.41		416,307.16		1,698,546.00			820,096.12	2,934,949.28
15	271,125.80			687.14		270,438.66		1,258,288.80			347,221.31	1,875,948.77
16	538,227.13			955.82		537,271.31			2,332,194.05		758,998.35	3,628,463.71
17	531,988.80			2,363.76		529,625.04		1,360,060.85	871,187.42		846,830.65	3,607,703.96
18	891,973.34			438.84		891,534.50		2,759,614.50		575,508.75	1,342,116.86	5,568,774.61
19	1,800,157.75			4,023.36		1,796,134.39		5,074,900.00			2,263,342.67	9,134,377.06
20	970,231.78			1,207.29		969,024.49		4,539,514.75			1,381,404.94	6,889,944.18
21	5,506.87					5,506.87		190,405.00			40,173.15	236,085.02
22	\$14,418,353.93			\$53,328.34		\$14,365,025.59		\$45,609,073.92	\$6,719,191.00	\$1,918,622.97	\$27,237,815.00	\$95,849,728.48

## Abstract of Ratables and Exemptions in the County of Union, for the Year 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	II	III				(a)	(b)	(c)	(d)
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1	\$66,530.00	\$3,268,432.57	\$1,674.87	.....	\$5,861,400	\$325,000.00	\$395,010.57	\$50,000.00	\$770,010.57
2	109,520.00	2,644,877.83	3,592.54	.....	3,858,850	375,000.00	359,848.00	20,000.00	754,848.00
3	168,700.00	4,641,086.28	6,928.78	.....	7,178,500	600,000.00	512,000.00	65,000.00	1,177,000.00
4	364,490.00	16,876,738.43	40,508.02	.....	37,695,300	850,735.94	2,778,120.70	500,000.00	4,128,856.64
5	59,640.00	1,523,859.39	1,703.25	.....	753,250	140,000.00	135,600.00	24,400.00	300,000.00
6	34,196.00	806,416.43	1,277.42	.....	844,680	90,000.00	87,587.00	17,000.00	194,587.00
7	127,920.00	4,648,114.79	7,012.04	.....	7,777,765	163,000.00	337,600.00	70,000.00	570,600.00
8	54,800.00	1,589,863.59	900.09	.....	1,067,050	295,000.00	185,700.00	35,000.00	515,700.00
9	212,810.00	9,384,347.16	16,618.40	.....	7,343,881	511,663.23	2,296,485.00	85,000.00	2,893,148.23
10	43,540.00	1,916,306.90	.....	.....	1,396,500	85,000.00	167,725.42	23,000.00	275,725.42
11	72,210.00	2,821,521.14	2,995.98	.....	3,253,900	285,000.00	390,205.23	52,000.00	727,205.23
12	190,960.00	8,424,278.68	28,897.02	.....	11,444,525	742,000.00	1,068,829.90	270,000.00	2,080,829.90
13	169,370.00	5,102,324.70	6,959.14	.....	8,140,300	310,000.00	519,500.00	118,000.00	947,500.00
14	117,270.00	3,052,219.28	2,355.75	.....	6,005,025	305,000.00	282,386.37	73,000.00	660,386.37
15	79,900.00	1,955,848.77	1,917.91	.....	2,099,400	180,000.00	171,530.52	27,000.00	378,530.52
16	123,470.00	3,751,933.71	2,406.75	.....	7,312,500	350,000.00	632,070.00	90,000.00	1,072,070.00
17	83,080.00	3,690,783.96	2,461.31	.....	6,247,500	210,000.00	295,591.00	65,000.00	570,591.00
18	109,000.00	5,677,774.61	14,228.96	.....	15,024,700	633,950.00	831,093.64	90,000.00	1,555,043.64
19	313,580.00	9,447,957.06	19,041.14	.....	20,497,500	870,000.00	1,153,000.00	120,000.00	2,143,000.00
20	178,860.00	7,068,804.18	13,295.04	.....	11,561,250	1,025,000.00	554,923.66	70,000.00	1,649,923.66
21	100.00	236,185.02	.....	.....	219,500	2,300.00	6,992.00	.....	9,292.00
22	\$2,679,946.00	\$98,529,674.48	\$174,774.41	.....	\$165,583,276	\$8,348,649.17	\$13,161,799.01	\$1,864,400.00	\$23,374,848.18
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget						Total County Tax Appropriated .....			
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes						Less: Bank Stock Tax Due County .....			
***Bank Stock Tax Due Municipality						Net County Taxes Apportioned (12 A III) .....			
Bank Stock Tax Due County						*Adjustments (Net Total 12 A Iib) + .....			
Total Bank Stock Tax						Total County Taxes Apportioned (including Adjustments—Total 12 A I) .....			

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

## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1964

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) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Allamuchy Twp. ....	\$236,575	\$461,800	\$698,375	\$1,180	.....	\$97,050	\$2,400	\$18,300	\$117,750
2 Alpha Bor. ....	500,910	3,383,675	3,884,585	3,089	.....	21,300	242,025	68,400	331,725
3 Belvidere Town. ....	1,017,067	9,601,838	10,618,905	10,106	.....	.....	291,515	472,640	764,155
4 Blaiirstown Twp. ....	3,268,550	8,308,600	11,577,150	14,048	.....	352,400	200,250	298,925	851,575
5 Franklin Twp. ....	3,349,675	6,633,100	9,982,775	709	.....	522,525	1,780,775	14,650	2,317,950
6 Frelinghuysen Twp. ....	2,230,625	4,695,000	6,925,625	705	\$23,900	350,300	28,825	158,000	561,025
7 Greenwich Twp. ....	1,780,025	5,025,625	6,805,650	1,231	.....	288,600	110,000	270,400	669,000
8 Hackettstown Town. ....	1,531,725	5,687,475	7,219,200	6,857	.....	.....	392,250	590,450	982,700
9 Hardwick Twp. ....	1,445,100	2,271,050	3,716,150	.....	.....	166,500	7,600	11,100	185,200
10 Harmony Twp. ....	369,550	1,196,375	1,565,925	3,066	.....	76,500	6,450	47,300	130,250
11 Hope Twp. ....	259,500	790,175	1,049,675	.....	.....	49,800	8,900	6,175	64,875
12 Independence Twp. ....	542,700	1,909,900	2,452,600	1,319	.....	71,150	12,450	65,800	149,400
13 Knowlton Twp. ....	2,848,450	6,629,925	9,478,375	1,706	.....	532,350	154,925	254,825	942,100
14 Liberty Twp. ....	1,287,402	4,726,048	6,013,450	152	.....	113,725	21,125	54,450	189,300
15 Lopatcong Twp. ....	2,884,345	12,741,350	15,625,695	29,683	10,200	99,550	158,300	946,505	1,214,555
16 Mansfield Twp. ....	1,699,500	4,420,925	6,120,425	793	.....	226,725	64,475	143,475	434,675
17 Oxford Twp. ....	942,047	3,548,055	4,490,102	397	.....	634,100	39,800	11,790	685,690
18 Pahaquarry Twp. ....	1,099,800	614,000	1,713,800	.....	.....	2,600	.....	13,000	15,600
19 Phillipsburg Town. ....	6,594,775	45,473,350	52,068,125	796,948	.....	.....	2,121,575	5,411,600	7,533,175
20 Pohatcong Twp. ....	1,208,950	4,815,325	6,024,275	6,275	.....	107,750	303,300	187,750	598,800
21 Washington Bor. ....	985,275	6,584,975	7,570,250	31,335	.....	750	305,400	497,065	863,215
22 Washington Twp. ....	2,743,755	14,686,545	17,430,300	1,029	.....	430,435	165,400	556,525	1,152,360
23 White Twp. ....	384,250	1,080,225	1,464,475	3,122	.....	89,650	36,975	9,400	136,025
24 Totals .....	\$39,210,551	\$155,285,336	\$194,495,887	\$913,750	\$34,100	\$4,233,760	\$6,514,715	\$10,108,525	\$20,891,100

## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1964—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	
1 Allamuchy Twp. ....				\$817,305	\$24.75	8.65		\$7,375,324	\$8,192,629
2 Alpha Bor. ....				4,219,399	5.47	54.75		3,210,547	7,429,946
3 Belvidere Town ....				11,393,166	3.62	90.60		1,101,740	12,494,906
4 Blairstown Twp. ....				12,442,773	2.67	84.01		2,203,530	14,646,303
5 Franklin Twp. ....				12,301,434	2.64	95.81		436,570	12,738,004
6 Frelinghuysen Twp. ....				7,487,355	2.30	102.38	\$160,999		7,326,356
7 Greenwich Twp. ....				7,475,881	2.46	104.64	301,726		7,174,155
8 Hackettstown Town ....				8,208,757	14.68	24.12		22,711,148	30,919,905
9 Hardwick Twp. ....				3,901,350	1.89	89.69		427,177	4,328,527
10 Harmony Twp. ....				1,699,241	20.12	15.27		8,688,986	10,388,227
11 Hope Twp. ....				1,114,550	14.37	17.30		5,041,473	6,156,023
12 Independence Twp. ....				2,603,319	10.33	28.36		6,195,496	8,798,815
13 Knowlton Twp. ....				10,422,181	2.22	102.23	206,758		10,215,423
14 Liberty Twp. ....				6,202,902	3.07	98.04		120,219	6,323,121
15 Lopatcong Twp. ....				16,869,933	2.45	96.98		486,591	17,356,524
16 Mansfield Twp. ....				6,555,893	6.69	41.60		8,592,135	15,148,028
17 Oxford Twp. ....				5,176,189	4.45	81.97		987,636	6,163,825
18 Pahaquarry Twp. ....				1,729,400	1.67	137.55	467,854		1,261,546
19 Phillipsburg Town ....				60,398,248	3.42	97.58		1,291,298	61,689,546
20 Pohatcong Twp. ....				6,629,350	7.02	35.49		10,950,295	17,579,645
21 Washington Bor. ....				8,464,800	10.49	27.62		19,838,330	28,303,130
22 Washington Twp. ....				18,583,689	3.01	91.97		1,521,858	20,105,547
23 White Twp. ....				1,603,622	19.17	11.35		11,438,388	13,042,010
24 Totals .....				\$216,300,737			\$1,137,337	\$112,618,741	\$327,782,141

WARREN COUNTY



## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1964—(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; 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	\$53,784.00			\$757.76		\$53,026.24	\$1,541.69	\$126,939.00			\$16,240.00	\$197,746.93
2	48,777.05					48,777.05		131,697.00			33,321.43	213,795.48
3	82,028.14					82,028.14		247,161.50			65,104.49	394,294.13
4	96,151.90			326.06		95,825.84	2,756.16	173,955.89			48,709.94	321,247.83
5	83,624.05			6,605.73		77,018.32	2,397.05	189,790.00			45,031.51	314,236.88
6	48,096.99			347.84		47,749.15	1,378.68	105,962.50			10,544.52	165,634.85
7	47,097.80			1,283.41		45,814.39	1,350.05	120,583.00			7,000.00	174,747.44
8	202,986.90			2,655.15		200,331.75		744,275.00			225,790.00	1,170,396.75
9	28,416.47			297.25		28,119.22	814.55	30,333.00			11,935.37	71,202.14
10	68,197.95					68,197.95	1,954.87	223,161.00			35,111.11	328,424.93
11	40,413.83			56.57		40,357.26	1,158.45	97,260.00			15,835.00	154,610.71
12	57,763.57			239.82		57,523.75	1,655.77	181,794.82			17,777.31	258,751.65
13	67,063.50			83.76		66,979.74	1,922.35	131,446.00			21,000.00	221,348.09
14	41,510.82			820.56		40,690.26	1,189.90	102,724.35			39,000.00	183,604.51
15	113,944.30			529.88		113,414.42	3,266.17	247,041.50			26,354.90	390,076.99
16	99,445.68			924.00		98,521.68	2,850.57	284,173.50			37,825.03	423,370.78
17	40,465.05			839.29		39,625.76	1,159.92	142,404.00			35,457.08	218,646.76
18	8,281.95					8,281.95	237.40	8,700.00			10,888.88	28,108.23
19	404,987.32			319.31		404,668.01		805,011.11		\$117,512.50	621,578.59	1,948,770.10
20	115,409.07			3,012.83		112,396.24	3,308.16	266,291.05			53,000.00	434,995.45
21	185,807.95			120.80		185,687.15		507,659.00			160,958.17	854,304.32
22	131,991.44			3,932.14		128,059.30	3,783.49	349,568.28			54,323.06	535,734.13
23	85,619.84			59.59		85,560.25	2,454.27	182,908.20			25,281.61	296,204.33
24	\$2,151,865.57			\$23,211.75		\$2,128,653.82	\$35,179.50	\$5,400,839.59		\$117,512.50	\$1,618,068.00	\$9,300,253.41

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

## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1964

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) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Atlantic .....	\$113,603,184	\$305,119,366	\$418,722,550	\$550,469	.....	\$154,095	\$3,012,378	\$20,080,915	\$23,247,388
2 Bergen .....	1,511,605,498	3,914,589,614	5,426,195,112	3,116,968	\$1,146,360	586,939	215,817,034	225,753,572	443,303,905
3 Burlington .....	82,671,074	293,043,128	375,714,202	117,559	346,800	1,178,545	9,530,565	26,722,951	37,778,861
4 Camden .....	166,516,334	671,453,393	837,969,727	1,971,574	.....	79,100	34,429,691	40,893,775	75,402,566
5 Cape May .....	118,990,510	409,232,117	528,222,627	81,699	127,800	46,600	7,962,744	21,825,515	29,962,659
6 Cumberland .....	34,337,027	110,931,405	145,268,432	186,236	.....	1,038,520	6,848,980	12,192,072	20,079,572
7 Essex .....	973,933,550	3,107,349,100	*4,081,282,650	25,572,484	2,484,400	50,000	206,538,570	222,915,720	431,988,690
8 Gloucester .....	34,521,522	147,706,838	182,228,360	86,688	.....	437,725	5,740,284	7,906,866	14,084,875
9 Hudson .....	270,637,117	601,476,941	872,114,058	100,258,134	.....	.....	11,513,885	146,597,895	158,111,780
10 Hunterdon .....	14,197,317	53,487,196	67,684,513	120,995	335,481	1,393,560	3,732,983	2,949,266	8,411,290
11 Mercer .....	125,478,601	452,646,968	578,125,569	2,540,046	3,100	776,030	27,535,280	33,469,774	61,784,184
12 Middlesex .....	163,654,952	568,351,366	732,006,318	3,580,627	.....	411,995	26,933,575	59,034,586	87,280,156
13 Monmouth .....	452,924,045	1,463,633,410	1,916,557,455	787,175	457,000	2,762,751	31,927,058	57,486,565	92,633,374
14 Morris .....	185,327,395	595,735,251	781,062,646	750,387	25,350	499,935	14,483,636	48,558,545	63,567,466
15 Ocean .....	350,255,001	747,908,182	1,098,163,183	548,991	11,530	518,090	7,724,385	39,212,441	47,466,446
16 Passaic .....	627,547,495	1,581,921,480	2,209,468,975	1,668,886	.....	111,400	136,301,466	154,771,910	291,184,776
17 Salem .....	12,593,398	54,596,109	67,189,507	32,363	.....	646,925	17,539,467	5,068,269	23,254,661
18 Somerset .....	41,614,250	139,188,299	180,802,549	679,188	.....	421,300	7,620,675	10,274,049	18,316,024
19 Sussex .....	39,321,545	99,435,044	138,756,589	57,770	47,750	1,671,775	3,431,895	3,046,774	8,198,194
20 Union .....	244,246,086	807,592,930	1,051,839,016	4,825,633	.....	3,083,600	52,512,829	63,712,804	119,909,233
21 Warren .....	39,210,551	155,285,336	194,495,887	913,750	34,100	4,233,760	6,514,715	10,108,525	20,891,100
22 Totals .....	\$5,603,186,452	\$16,280,683,473	\$21,883,869,925	\$148,447,622	\$5,019,671	\$20,702,645	\$837,652,095	\$1,213,482,789	\$2,076,857,200

\* Essex County—\$2,434,200.00 Value of municipally owned property leased to non-exempt persons or corporations not included in Cols. 3 or 7 but is equalized and included in Cols. 10 and 11 of the Abstract of Ratables.

## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1964—(Continued)

COUNTY	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization			11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Parsonages (R. S. 54:4-3.6 and NJSA 54:4-3.35)	(b) Exemption of Fallout Shelters (NJSA 54:4-3.48)	(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	(c) Amounts Deducted for Ratables Value of Veterans' and Senior Citizens' Tax Credits	
1	.....	.....	.....	\$442,520,407	.....	.....	.....	\$478,601,938	.....	\$921,122,345
2	\$577,625	\$5,000	\$582,625	5,872,033,360	.....	.....	\$56,889,640	351,743,792	.....	6,168,887,512
3	.....	.....	.....	413,610,622	.....	.....	4,049,851	626,856,681	.....	1,036,417,452
4	.....	.....	.....	915,343,867	.....	.....	.....	800,915,495	.....	1,716,259,362
5	.....	1,000	1,000	558,265,985	.....	.....	6,735,670	31,058,356	.....	582,588,671
6	.....	2,200	2,200	165,532,040	.....	.....	.....	248,575,210	.....	414,107,250
7	1,785,500	†197,200	1,982,700	*4,536,861,124	.....	.....	2,150,393	*399,573,020	.....	*4,934,283,751
8	.....	.....	.....	196,399,923	.....	.....	.....	496,448,700	.....	692,848,623
9	.....	19,700	19,700	1,130,464,272	.....	.....	.....	1,248,504,432	.....	2,378,968,704
10	.....	.....	.....	76,216,798	.....	.....	.....	322,473,534	.....	398,690,332
11	.....	5,700	5,700	642,444,099	.....	.....	.....	812,447,676	.....	1,454,891,775
12	†71,025	2,600	73,625	822,793,476	.....	.....	.....	2,094,164,140	.....	2,916,957,616
13	.....	.....	.....	2,009,978,004	.....	.....	22,548,301	132,006,933	.....	2,119,436,636
14	25,000	500	25,500	845,354,999	.....	.....	9,651,055	1,253,698,354	.....	2,089,402,298
15	.....	.....	.....	1,146,178,620	.....	.....	28,011,322	44,712,154	.....	1,162,879,452
16	.....	500	500	2,502,322,137	.....	.....	41,371,450	55,715,108	\$23,617,096	2,493,048,699
17	.....	.....	.....	90,476,531	.....	.....	.....	163,902,948	.....	254,379,479
18	.....	.....	.....	199,797,761	.....	.....	.....	867,900,295	.....	1,067,698,056
19	.....	.....	.....	147,012,553	.....	.....	1,421,888	274,998,348	.....	420,589,013
20	†175,550	2,200	177,750	1,176,396,132	.....	.....	.....	2,446,866,529	.....	3,623,262,661
21	.....	.....	.....	216,300,737	.....	.....	1,137,337	112,618,741	.....	327,782,141
22	\$2,634,700	\$236,600	\$2,871,300	\$24,106,303,447	.....	.....	\$173,966,907	\$13,263,782,384	\$23,617,096	\$37,172,501,828

† Col. 6 (a) includes Paraplegic and Blind Veterans Exemptions for Middlesex County, \$71,025.00; Union County, \$10,700.00.

† Col. 6 (b) includes Paraplegic and Blind Veterans Exemptions for Essex County in the amount of \$193,700.00.

## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1964—(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	
	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)	I  Total Tax Levy	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; 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			
1	\$5,566,525.29			\$16,915.41	\$1,704.78	\$5,551,314.66	\$36,596.44	\$8,429,226.83	\$1,738,703.92	\$255,431.79	\$11,849,467.80	\$27,860,741.44	
2	20,642,832.64	\$88,849.21	\$88,849.21	123,941.37	768.91	20,519,660.18		78,660,140.11	9,241,152.00	855,419.63	38,209,854.49	147,486,226.41	
3	4,294,401.75			30,565.52		4,263,836.23	200,000.00	15,743,751.13	2,279,138.67	297,536.81	4,005,992.22	26,790,255.06	
4	12,852,389.66			105,181.50	23,967.76	12,771,175.92	100,000.00	24,474,863.60	2,719,970.79	46,025.00	13,820,884.46	53,932,919.77	
5	2,810,746.86			2,666.07	99.83	2,808,180.62	34,867.02	3,069,671.34	592,236.00	67,345.00	5,305,161.58	11,877,461.56	
6	2,688,184.30			25,518.62		2,662,665.68		7,147,935.57		356,002.25	2,437,498.34	12,604,101.84	
7	41,039,668.69			247,248.40	1,455.00	40,793,875.29		74,731,315.28	8,623,479.59	4,372,220.98	83,808,240.13	212,329,131.27	
8	2,875,575.63	176,297.45	176,297.45	6,099.87	22.96	2,869,498.72		10,739,022.96	2,193,964.84	24,217.00	2,543,418.69	18,370,122.21	
9	25,148,585.93	606,620.37	606,620.37	250,872.22		24,897,713.71		34,589,021.66		2,147,935.38	54,758,817.77	116,393,488.52	
10	1,661,950.13			5,175.47		1,656,774.66	44,695.00	3,690,345.39	2,504,109.96		990,117.06	8,886,042.07	
11	8,554,256.83			77,945.30	7,865.81	8,484,177.34	115,000.00	21,252,124.81	2,688,689.50	445,336.00	13,300,527.07	46,285,854.72	
12	14,438,705.62			213,525.81	14.24	14,225,194.05		45,468,888.41		1,013,685.50	16,449,042.91	77,156,810.87	
13	9,598,714.76			57,628.54	163.71	9,541,249.93	175,000.00	28,663,631.20	6,326,416.34		14,260,018.20	58,966,315.67	
14	7,632,136.13			69,455.66	42,687.99	7,605,368.46	314,584.72	33,297,360.87	3,852,316.10		11,852,217.95	56,921,848.10	
15	5,521,048.88			20,656.87		5,500,392.01	149,647.00	14,567,088.86	1,712,209.49		5,917,091.11	27,846,428.47	
16	12,431,491.49			55,074.65		12,376,416.84		30,330,358.24	2,554,936.25	1,368,063.63	21,739,948.89	68,369,723.85	
17	1,934,122.22			9,000.10		1,925,122.12		4,090,802.08	1,258,193.75	11,498.50	888,803.43	8,174,419.88	
18	3,918,097.95			7,329.71		3,910,768.24	276,843.18	14,654,746.37	4,513,970.76		4,366,763.82	27,723,092.37	
19	2,567,235.50			14,776.11		2,552,459.39	104,633.40	5,997,857.71	533,718.16	23,203.50	2,175,668.93	11,387,541.09	
20	14,418,353.93			53,328.34		14,365,025.59		45,609,073.92	6,719,191.00	1,918,622.97	27,237,815.00	95,849,728.48	
21	2,151,865.57			23,211.75		2,128,653.82	35,179.50	5,400,839.59		117,512.50	1,618,068.00	9,300,253.41	
22	\$202,746,889.76	\$871,767.03	\$871,767.03	\$1,416,117.29	\$78,750.99	\$201,409,523.46	\$1,587,046.26	\$510,608,065.93	\$60,052,397.12	\$13,320,056.44	\$337,535,417.85	\$1,124,512,507.06	

\* Bank Stock Tax in the amount of \$3,905.33 was 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 1964—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES		13	14	15	16				17
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	II	III				(a)	(b)	(c)	(d)	
	Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	Total on Which Tax Rate is Computed (I+II)	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)	Total Ratables Determined Pursuant to R. S. 54:1-35 After Equalization Under R. S. 54:1-33 and 54:1-34
1	\$988,735.00	\$28,849,476.44	\$53,206.88	.....	\$53,440.693	\$3,030,187.00	\$6,640,969.47	\$1,750,428.82	\$11,421,585.29	\$920,499,594
2	4,670,553.47	152,156,779.88	273,149.96	.....	691,636,623	9,670,522.09	16,621,277.96	3,108,220.38	29,400,020.43	6,153,416,992
3	1,316,440.00	28,106,695.06	57,286.08	.....	111,159,526	2,097,600.28	5,931,608.44	1,465,873.02	9,495,081.74	1,043,834,104
4	2,403,510.00	56,336,429.77	130,166.44	.....	121,466,913	3,710,757.07	7,214,677.54	1,979,337.04	12,904,771.65	1,716,519,134
5	422,500.00	12,299,961.56	17,721.24	.....	44,973,266	1,908,081.95	2,413,099.24	833,230.19	5,154,411.38	582,404,152
6	552,465.00	13,156,566.84	37,768.99	299	35,145,135	863,270.31	2,617,562.63	880,534.20	4,361,367.14	413,305,902
7	3,031,390.00	215,360,521.27	543,720.85	.....	922,663,151	10,590,141.64	30,079,531.81	6,368,625.35	47,038,298.80	4,935,794,437
8	918,115.00	19,288,237.21	36,501.29	.....	24,331,691	1,502,856.76	2,494,244.82	1,042,532.93	5,039,634.51	693,114,782
9	1,586,283.51	117,979,772.03	187,301.05	.....	388,484,923	9,263,601.58	20,367,897.42	4,352,900.00	33,984,399.00	2,377,703,939
10	363,750.00	9,249,792.07	24,854.39	.....	19,983,407	1,012,403.29	1,281,958.98	676,229.63	2,970,591.90	398,644,752
11	1,455,230.00	47,741,084.72	122,747.66	.....	314,382,615	3,020,654.11	10,076,575.18	2,166,470.00	15,272,699.29	1,455,046,384
12	2,958,550.00	80,115,360.87	106,294.46	.....	225,946,028	7,153,969.00	15,605,089.68	2,178,400.00	24,937,458.68	2,900,014,101
13	2,054,305.00	61,020,620.67	98,957.49	.....	240,567,030	5,571,100.38	8,806,032.35	3,582,359.50	17,959,492.23	2,118,737,526
14	1,612,280.00	58,534,128.10	77,195.15	.....	148,542,218	5,081,022.45	5,485,895.58	1,891,979.95	12,458,897.98	2,078,898,095
15	1,064,325.00	28,910,753.47	50,479.35	.....	71,818,487	2,757,879.00	3,916,169.30	1,669,280.00	8,343,328.30	1,162,675,590
16	1,867,170.00	70,236,893.85	173,605.86	.....	338,464,505	3,786,559.00	9,040,593.40	2,384,200.00	15,211,352.40	2,514,318,047
17	296,177.00	8,470,596.88	21,941.96	.....	8,711,343	626,048.45	1,827,517.87	485,337.43	2,938,903.75	254,178,801
18	915,810.00	28,638,902.37	50,253.81	.....	30,753,251	2,893,642.00	3,167,413.37	1,012,999.00	7,074,054.37	1,064,701,106
19	355,630.00	11,743,171.09	18,148.46	.....	12,300,063	1,061,394.14	940,499.05	827,500.00	2,829,393.19	421,714,215
20	2,679,946.00	98,529,674.48	174,774.41	.....	165,583,276	8,348,649.17	13,161,799.01	1,864,400.00	23,374,848.18	3,623,688,906
21	410,877.00	9,711,130.41	24,030.00	.....	28,205,065	796,950.25	1,163,034.88	597,000.00	2,556,985.13	328,338,951
22	\$31,924,041.98	\$1,156,436,549.04	\$2,280,105.78	299	\$3,998,559,209	\$84,756,289.92	\$168,853,447.98	\$41,117,837.44	\$294,727,575.34	\$37,157,549,510

## TABLE OF EQUALIZED VALUATIONS

YEAR 1964

Promulgated by the Director, Division of Taxation, as of October 1, 1964, 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, 1965.

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, New Jersey.

## UNWEIGHTED AVERAGE RATIO ("COMMON LEVEL")

YEAR 1964

Promulgated by the Director, Division of Taxation, pursuant to the provisions of Section 8, Chapter 51, Laws of 1960 (N. J. S. A. 54:4-11), as amended.

Atlantic County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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 .....	\$11,781,825	44.73%	\$26,339,873	\$7,681	\$299,059	\$26,646,613	51.00%†
Atlantic City .....	153,159,495	49.75	307,858,281	926,805	11,137,150	319,922,236	62.00†
Brigantine City .....	20,984,595	49.03	42,799,500	.....	175,200	42,974,700	49.00
Buena Bor. ....	7,131,600	56.42	12,640,199	374	382,250	13,022,823	47.00
Buena Vista Twp. ....	9,653,100	60.15	16,048,379	753	343,675	16,392,807	58.00†
Corbin City .....	494,182	63.53	777,872	154	27,355	805,381	77.00†
Egg Harbor City .....	6,640,151	48.46	13,702,334	2,000	588,804	14,293,138	54.00†
Egg Harbor Twp. ....	13,626,320	38.52	35,374,663	33	1,198,990	36,573,686	37.00
Estell Manor City .....	1,341,274	34.13	3,929,897	60	89,555	4,019,512	38.00
Folsom Bor. ....	2,313,617	42.38	5,459,219	265	320,660	5,780,144	51.00†
Galloway Twp. ....	11,978,490	36.65	32,683,465	12,446	555,010	33,250,921	41.00
Hamilton Twp. ....	9,203,425	23.62	38,964,543	690	810,250	39,775,483	24.00
Hammononton Town .....	24,821,290	50.51	49,141,338	33,056	2,707,315	51,881,709	53.00†
Linwood City .....	6,995,291	24.53	28,459,280	38	105,930	28,565,248	25.00
Longport Boro. ....	8,322,640	47.16	17,647,668	.....	91,250	17,738,918	47.00
Margate City .....	41,260,250	50.24	82,126,294	.....	952,650	83,078,944	52.00†
Mullica Twp. ....	7,432,300	51.08	14,550,313	516	276,255	14,827,084	50.00
Northfield City .....	14,953,150	47.62	31,400,987	144	316,750	31,717,881	50.00
Pleasantville City .....	23,854,475	51.25	46,545,317	28,683	1,367,010	47,941,010	58.00†
Port Republic City .....	1,038,475	37.33	2,781,878	.....	56,800	2,838,678	53.00†
Somers Point City .....	7,236,290	28.27	25,597,064	173	410,395	26,007,632	29.00
Ventnor City .....	32,911,330	52.63	62,533,403	.....	878,575	63,411,978	52.00†
Weymouth Twp. ....	1,588,985	41.44	3,834,423	.....	156,500	3,990,923	46.00
Totals .....	\$418,722,550		\$901,196,190	\$1,013,871	\$23,247,388	\$925,457,449	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Atlantic County is 50.00%.

Bergen County, 1964 Table of Equalized Valuations, State School Aid (C. 86, 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$36,820,700	101.06%	\$36,434,494	\$9,032	\$870,900	\$37,314,426	96.00%
Alpine Bor. ....	16,371,250	87.90	18,612,153		529,567	19,141,720	76.00
Bergenfield Bor. ....	161,548,400	95.40	169,337,945	3,321	5,387,300	174,728,566	95.00
Bogota Bor. ....	41,685,050	89.30	46,679,787	11,113	7,419,400	54,110,300	87.00
Carlstadt Bor. ....	58,981,250	91.62	64,375,955	22,264	8,753,650	73,151,869	92.00
Cliffside Park Bor. ....	85,296,300	86.87	98,188,443		4,697,600	102,886,043	85.00
Closter Bor. ....	58,055,106	92.25	62,932,364	7,365	2,826,525	65,766,254	92.00
††Cresskill Bor. ....	46,220,550	85.69	53,939,258	22	925,420	54,864,700	80.00
Demarest Bor. ....	28,781,540	80.88	35,585,485	2,000	276,400	35,863,885	72.00
Dumont Bor. ....	95,687,145	85.91	111,380,683	6,021	2,717,385	114,104,089	85.00
††East Paterson Bor. ...	90,833,575	64.66	140,478,774	2,403	8,465,155	148,946,332	65.00
††E. Rutherford Bor. ...	53,161,450	79.23	67,097,627	23,931	14,548,250	81,669,808	69.00
††Edgewater Bor. ....	53,075,790	112.06	47,363,725	1,583,942	36,075,033	85,022,700	72.00
Emerson Bor. ....	50,939,425	101.56	50,156,976	1,101	1,127,950	51,286,027	101.00†
Englewood City ....	190,649,950	95.92	198,759,331	26,600	15,778,100	214,564,031	95.00
Englewood Cliffs Bor. ...	70,850,800	94.38	75,069,718		7,156,204	82,225,922	85.00
Fair Lawn Bor. ....	243,923,380	98.77	246,961,000	30,802	22,035,100	269,026,902	91.00
Fairview Bor. ....	50,830,650	89.02	57,100,258	3,609	7,548,275	64,652,142	82.00
Fort Lee Bor. ....	189,145,011	100.40	188,391,445		3,815,250	192,206,695	94.00
Franklin Lakes Bor. ....	46,545,050	93.63	49,711,684		1,051,375	50,763,059	93.00
††Garfield City ....	127,126,725	94.60	134,383,430	4,539	15,224,725	149,612,694	86.00
Glen Rock Bor. ....	87,526,100	94.14	92,974,400	16,761	2,139,600	95,130,761	93.00
††Hackensack City ....	218,322,300	95.99	227,442,754	152,489	43,302,100	270,897,343	91.00
Harrington Park Bor. ...	31,355,500	94.56	33,159,370	1,503	313,000	33,473,873	94.00
Hasbrouck Heights Bor. ...	84,317,340	92.81	90,849,413	3,084	2,841,400	93,693,897	91.00
Haworth Bor. ....	22,082,700	74.91	29,478,975	5,291	153,700	29,637,966	69.00
Hilldale Bor. ....	64,137,316	95.59	67,096,261	7,549	2,667,500	69,771,310	88.00
Holokus Bor. ....	38,218,295	86.00	44,439,878	13,726	1,056,145	45,509,749	82.00
Leonia Bor. ....	55,549,800	93.39	59,481,529	5,941	1,202,900	60,690,370	90.00
Little Ferry Bor. ....	38,127,555	90.50	42,129,895		2,386,175	44,516,070	89.00
Lodi Bor. ....	111,174,050	99.66	111,553,331	8,421	9,778,700	121,340,452	97.00
Lyndhurst Twp. ....	107,216,400	83.93	127,745,026	86,817	15,760,000	143,597,843	80.00
Mahwah Twp. ....	78,531,002	89.89	87,363,446	247,298	12,312,460	99,923,204	91.00
Maywood Bor. ....	68,623,475	95.87	71,579,717	1,112	4,610,470	76,191,299	90.00
Midland Park Bor. ....	44,959,350	93.74	47,961,756	1,637	3,145,850	51,109,243	91.00
Montvale Bor. ....	31,762,100	89.08	35,655,708	2,453	1,051,300	36,709,456	84.00
Moonachie Bor. ....	15,846,225	83.27	19,029,933	6,482	2,448,225	21,484,640	74.00
††New Milford Bor. ...	102,697,620	97.55	105,276,904		1,668,980	106,945,884	93.00
North Arlington Bor. ...	88,383,050	83.84	105,418,714	1,671	3,501,850	108,922,235	81.00
Northvale Bor. ....	26,024,250	90.42	28,781,520	2,375	1,343,250	30,127,145	89.00

Norwood Bor. ....	23,959,315	87.79	27,291,622	1,469	723,575	28,016,666	85.00
Oakland Bor. ....	70,005,700	95.47	73,327,433	120	1,843,800	75,171,353	92.00
Old Tappan Bor. ....	22,673,700	95.04	23,857,008	.....	806,900	24,663,908	90.00
Oradell Bor. ....	76,122,415	101.04	75,338,891	1,943	1,431,800	76,772,634	95.00
Palisades Park Bor. ....	68,827,290	80.87	85,108,557	1,062	1,682,650	86,792,269	72.00
Paramus Bor. ....	261,569,555	101.32	258,161,819	.....	35,507,750	293,669,569	94.00
Park Ridge Bor. ....	44,788,050	92.58	48,377,673	740	2,193,871	50,572,284	86.00
Ramsey Bor. ....	80,807,000	96.73	83,021,813	11,011	4,387,900	87,420,724	95.00
Ridgefield Bor. ....	82,689,045	90.80	91,067,230	590,558	16,572,775	108,230,563	78.00
Ridgefield Park Twp. ....	64,291,100	93.64	68,657,732	24,685	5,648,150	74,330,567	90.00
Ridgewood Village ....	219,429,400	95.74	229,193,023	41,481	8,644,400	237,878,904	94.00
River Edge Bor. ....	77,876,235	91.75	84,878,730	3,144	3,588,625	88,470,499	90.00
River Vale Twp. ....	47,255,000	89.33	52,899,362	.....	712,575	53,611,937	83.00
Rochelle Park Twp. ....	39,798,700	92.53	43,011,672	3,115	1,852,100	44,866,887	91.00
††Rockleigh Bor. ....	4,322,250	88.48	4,885,002	.....	3,256,945	8,141,947	....
Rutherford Bor. ....	111,597,500	88.55	126,027,668	14,241	4,596,500	130,638,409	88.00
Saddle Brook Twp. ....	81,784,450	88.15	92,778,729	21,375	6,980,100	99,780,204	85.00
Saddle River Bor. ....	36,831,000	102.44	35,465,638	.....	371,600	35,837,238	97.00
††S. Hackensack Twp. ....	25,763,250	65.37	39,411,427	848	7,534,500	46,946,775	51.00
Teaneck Twp. ....	275,014,175	92.57	297,087,798	18,402	7,330,060	304,436,260	90.00
††Tenafly Bor. ....	115,579,325	78.33	147,554,353	250	2,666,050	150,220,653	75.00
Teterboro Bor. ....	33,609,082	111.21	30,221,277	19,496	22,577,698	52,818,471	....
††Upper Saddle River Bor. ....	50,453,500	100.57	50,167,545	.....	1,599,600	51,767,145	93.00
Waldwick Bor. ....	53,673,800	86.12	62,324,431	35,713	1,314,700	63,674,844	85.00
Wallington Bor. ....	45,241,650	94.69	47,778,699	385	3,198,300	50,977,384	93.00
Washington Twp. ....	44,338,900	77.20	57,433,808	.....	530,900	57,964,708	65.00
Westwood Bor. ....	52,976,150	76.53	69,177,527	11,544	3,398,400	72,587,471	72.00
Woodcliff Lake Bor. ....	28,079,900	95.87	29,289,559	5,823	293,900	29,589,282	90.00
††Wood-Ridge Bor. ....	75,754,650	83.88	90,313,126	6,888	10,739,600	101,059,614	84.00
Wyckoff Twp. ....	100,699,500	94.29	106,797,646	.....	2,399,012	109,196,658	91.00
Totals .....	\$5,426,195,112		\$5,911,265,858	\$3,116,968	\$443,303,905	\$6,357,686,731	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Bergen County is 100.00%.



Burlington County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$752,665	18.19%	\$4,137,795	.....	\$48,666	\$4,186,461	29.00%
Beverly City .....	1,963,250	19.77	9,930,450	\$1,790	141,312	10,073,552	22.00
Bordentown City .....	4,512,425	28.83	15,651,838	4,870	254,900	15,911,608	29.00
Bordentown Twp. ....	10,142,570	30.71	33,026,929	2,258	1,021,430	34,050,617	30.00
Burlington City .....	49,604,975	107.00	46,359,790	47,927	7,455,150	53,862,867	102.00†
Burlington Twp. ....	38,780,325	90.60	42,803,891	7,111	7,459,900	50,270,902	89.00
Chesterfield Twp. ....	1,383,990	12.91	10,720,294	.....	130,570	10,850,864	19.00
Cinnaminson Twp. ....	14,713,950	19.19	76,075,091	.....	1,062,000	77,737,091	20.00
Delanco Twp. ....	2,993,840	19.06	15,707,450	465	228,040	15,935,955	21.00
Delran Twp. ....	13,382,430	39.62	33,776,956	.....	1,752,130	35,529,086	40.00
Eastampton Twp. ....	6,233,000	97.65	6,383,001	896	371,300	6,755,197	97.00
Edgewater Park Twp. .	4,199,015	19.20	21,869,870	4,339	239,700	22,113,909	21.00
††Evesham Twp. ....	5,379,852	15.61	34,464,138	.....	194,240	34,658,378	19.00
Fieldsboro Bor. ....	2,696,700	111.66	2,415,099	34	281,500	2,696,633	113.00†
††Florence Twp. ....	6,140,000	13.98	43,919,886	5,461	1,155,860	45,081,207	13.00
Hainesport Twp. ....	3,676,300	30.14	12,197,412	488	345,195	12,543,095	32.00
Lumberton Twp. ....	2,866,210	22.13	12,951,695	953	169,270	13,121,018	20.00
Mansfield Twp. ....	3,205,950	26.01	12,325,836	1,215	231,850	12,558,901	28.00
Maple Shade Twp. ....	19,245,472	37.31	51,582,611	3,498	751,025	52,337,134	39.00
Medford Twp. ....	7,087,350	20.48	34,606,201	95	395,500	35,001,796	24.00
Medford Lakes Bor. ....	4,149,705	20.79	19,960,101	.....	49,350	20,009,451	22.00
Moorestown Twp. ....	18,027,760	18.84	95,688,747	3,346	1,249,532	96,941,625	20.00
Mount Holly Twp. ....	43,113,100	100.21	43,022,752	20,459	5,932,500	48,975,711	104.00†
Mount Laurel Twp. ....	6,084,700	15.85	38,389,274	392	342,050	38,731,716	20.00
New Hanover Twp. ....	209,215	21.48	973,999	2,880	256,590	1,233,469	.....
North Hanover Twp. .	8,029,220	106.10	7,567,597	120	615,025	8,182,742	.....
Palmyra Bor. ....	6,227,150	23.72	26,252,740	505	295,850	26,549,095	25.00
Pemberton Bor. ....	3,619,500	100.80	3,590,774	74	474,700	4,065,548	106.00†
Pemberton Twp. ....	6,081,105	16.47	36,922,313	7,484	357,050	37,286,847	20.00
Riverside Twp. ....	9,088,690	29.23	31,093,705	8,605	1,606,780	32,709,090	29.00
Riverton Bor. ....	13,058,300	93.77	13,925,882	1,260	477,800	14,404,942	94.00
††Shamong Twp. ....	3,154,585	77.94	4,047,453	.....	188,150	4,235,603	66.00
Southampton Twp. ....	14,692,550	82.93	17,716,809	126	640,550	18,357,485	97.00
Springfield Twp. ....	3,546,030	29.01	12,223,475	36	264,225	12,487,736	32.00
Tabernacle Twp. ....	1,732,350	27.41	6,320,139	.....	50,650	6,370,789	31.00
Washington Twp. ....	879,638	15.96	5,511,516	.....	99,325	5,610,841	24.00
††Westampton Twp. .	2,415,525	20.43	11,823,421	.....	183,250	12,006,671	25.00
Willingboro Twp. ....	30,586,590	32.47	94,199,538	.....	554,545	94,754,083	35.00
Woodland Twp. ....	1,258,690	41.66	3,021,339	101	72,350	3,093,790	48.00
Wrightstown Bor. ....	799,530	21.62	3,698,104	203	379,051	4,077,358	21.00
Totals .....	\$375,714,202		\$997,455,911	\$126,991	\$37,778,861	\$1,035,361,763	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Burlington County is 100.00%.

Camden County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$23,677,625	47.79%	\$49,545,145	\$3,100	\$1,601,485	\$51,149,730	50.00%
Audubon Park Bor. ....	894,160	61.86	1,445,457	.....	7,000	1,452,457	.....
Barrington Bor. ....	15,432,000	40.12	38,464,606	100	3,026,850	41,491,556	48.00
Bellmawr Bor. ....	18,064,375	44.72	40,394,398	.....	370,550	40,764,948	44.00
Berlin Bor. ....	8,159,400	45.65	17,873,823	3,853	736,775	18,614,451	43.00
††Berlin Twp. ....	4,769,908	40.92	11,656,667	.....	106,780	11,763,447	42.00
Brooklawn Bor. ....	4,541,625	50.90	8,922,642	640	279,250	9,202,532	49.00
Camden City ....	142,887,520	49.32	289,715,166	3,691,608	32,685,910	326,092,684	63.00†
Cherry Hill Twp. ....	124,198,800	49.95	248,646,246	567	4,808,800	253,455,613	46.00
Cheshurst Bor. ....	753,000	48.96	1,537,990	.....	39,520	1,577,510	52.00†
Clementon Bor. ....	7,295,325	48.03	15,189,101	1,828	224,250	15,413,179	49.00
Collingswood Bor. ....	35,433,625	41.97	84,426,078	7,387	1,558,475	85,991,940	47.00
Gibbsboro Bor. ....	2,768,719	27.81	9,955,840	.....	408,141	10,363,981	29.00
Gloucester City ....	50,639,400	100.76	50,257,443	14,030	7,625,400	57,886,873	106.00†
Gloucester Twp. ....	13,152,305	18.43	71,363,565	2,137	456,495	71,822,197	19.00
Haddon Twp. ....	39,458,775	48.51	81,341,528	4,286	773,185	82,118,999	51.00†
Haddonfield Bor. ....	74,696,100	83.96	88,966,293	10,582	3,334,300	92,311,175	84.00†
Haddon Heights Bor. ..	18,390,825	41.85	43,944,624	2,000	430,050	44,376,674	42.00
Hi-Nella Bor. ....	735,950	52.90	1,391,210	30	10,400	1,401,640	.....
Laurel Springs Bor. ....	3,930,860	51.33	7,658,017	280	494,475	8,152,772	53.00†
Lawnside Bor. ....	3,035,200	45.94	6,606,879	.....	180,350	6,787,229	43.00
Lindenwold Bor. ....	10,796,226	42.67	25,301,678	1,698	152,810	25,456,186	47.00
Magnolia Bor. ....	6,974,125	47.62	14,645,370	100	191,450	14,836,920	42.00
Merchantville Bor. ....	8,908,375	41.07	21,690,711	5,835	1,171,155	22,867,701	47.00
Mount Ephraim Bor. ....	4,168,260	18.96	21,984,494	.....	139,190	22,123,684	19.00
Oaklyn Bor. ....	9,467,480	46.07	20,550,206	6,347	157,575	20,714,128	45.00
Pennsauken Twp. ....	91,113,050	44.71	203,786,737	53,583	10,208,200	214,048,520	48.00
Pine Hill Bor. ....	4,655,350	40.96	11,365,601	45	42,525	11,408,171	40.00
Pine Valley Bor. ....	375,585	30.55	1,229,411	.....	2,000	1,231,411	.....
Runnemede Bor. ....	31,176,750	95.93	32,499,479	.....	1,820,700	34,320,179	95.00†
Somerdale Bor. ....	8,336,145	43.77	19,045,339	50	329,900	19,375,289	44.00
Stratford Bor. ....	32,603,950	100.41	32,470,820	710	937,800	33,409,330	97.00†
Tavistock Bor. ....	312,100	47.07	663,055	.....	7,400	670,455	.....
Voorhees Twp. ....	10,871,925	44.78	24,278,528	1,193	154,300	24,434,021	45.00
Waterford Twp. ....	3,909,259	28.29	13,818,519	816	60,000	13,879,335	27.00
Winslow Twp. ....	13,616,150	40.45	33,661,681	4,570	800,895	34,467,146	48.00
Woodlynne Bor. ....	7,769,500	85.19	9,120,202	.....	68,225	9,188,427	82.00†
Totals .....	\$837,969,727		\$1,655,414,549	\$3,817,375	\$75,402,566	\$1,734,634,490	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Camden County is 50.00%.

Cape May County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$25,596,025	98.25%	\$26,051,934	.....	\$684,950	\$26,736,884	107.00% †
Cape May City .....	25,241,805	109.41	23,070,839	\$17,784	1,421,290	24,509,913	112.00†
Cape May Point Bor. ..	2,860,825	81.87	3,494,351	.....	25,290	3,519,641	86.00
Dennis Twp. ....	7,245,135	101.56	7,133,847	417	411,009	7,545,273	110.00†
Lower Twp. ....	48,829,000	87.07	56,080,165	211	4,395,350	60,475,726	104.00†
Middle Twp. ....	30,595,240	88.75	34,473,510	11,482	1,915,802	36,400,794	92.00
North Wildwood City ..	44,351,755	90.91	48,786,443	.....	2,170,345	50,956,788	92.00
Ocean City .....	147,469,335	94.42	156,184,426	18,285	5,767,055	161,969,766	96.00
††Sea Isle City .....	21,447,950	93.74	22,880,254	.....	571,700	23,451,954	95.00
Stone Harbor Bor. ....	33,629,450	84.62	39,741,728	.....	562,300	40,304,028	85.00
Upper Twp. ....	16,027,050	93.38	17,163,258	3,119	804,100	17,970,477	93.00
West Cape May Bor. ...	3,692,945	107.23	3,443,948	2,116	98,210	3,544,274	98.00
West Wildwood Bor. ...	2,869,460	92.66	3,098,762	.....	84,400	3,181,162	94.00
Wildwood City .....	71,002,152	100.17	70,881,653	27,022	9,332,086	80,240,761	99.00
Wildwood Crest Bor. ...	43,663,200	92.67	47,116,866	.....	1,219,422	48,336,288	91.00
Woodbine Bor. ....	3,701,300	122.33	3,025,668	1,263	499,350	3,526,281	108.00†
Totals .....	\$528,222,627		\$562,625,652	\$81,699	\$29,962,659	\$592,670,010	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Cape May County is 100.00%.

Cumberland County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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 .....	\$26,307,050	42.50%	\$61,898,941	\$63,618	\$5,539,685	\$67,502,244	41.00%†
††Commercial Twp. ....	2,061,807	27.70	7,443,347	130	378,795	7,822,272	31.00
Deerfield Twp. ....	1,713,275	25.06	6,836,692	.....	150,365	6,987,057	32.00
††Downe Twp. ....	1,250,860	18.71	6,685,516	476	108,620	6,794,612	24.00
Fairfield Twp. ....	4,010,025	35.07	11,434,346	1,324	201,750	11,637,420	38.00
Greenwich Twp. ....	745,405	21.97	3,392,831	.....	73,990	3,466,821	27.00
Hopewell Twp. ....	3,120,750	23.69	13,173,280	296	174,050	13,347,626	24.00
Lawrence Twp. ....	1,499,125	19.07	7,861,169	2,306	131,855	7,995,330	27.00
Maurice River Twp. ....	4,490,290	53.15	8,448,335	3,336	810,135	9,261,806	60.00†
Millville City .....	17,776,575	24.22	73,396,263	52,930	2,180,550	75,629,743	23.00
Shiloh Bor. ....	769,470	39.46	1,950,000	.....	41,857	1,991,857	39.00
Stow Creek Twp. ....	1,508,275	45.55	3,311,251	.....	196,215	3,507,466	52.00†
Upper Deerfield Twp. ...	4,944,825	19.66	25,151,704	2,096	516,005	25,669,805	20.00
Vineland City .....	75,070,700	44.25	169,651,299	59,345	9,575,700	179,286,344	44.00†
<b>Totals .....</b>	<b>\$145,268,432</b>		<b>\$400,634,974</b>	<b>\$185,857</b>	<b>\$20,079,572</b>	<b>\$420,900,403</b>	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Cumberland County is 40.00%.

Essex County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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 .....	\$160,158,100	81.15%	\$197,360,567	\$101,976	\$17,471,000	\$214,933,543	80.00%
Bloomfield Town .....	259,972,100	93.67	277,540,408	338,643	16,696,000	294,575,051	89.00
Caldwell Bor. ....	43,801,700	91.29	47,980,830	20,243	3,156,700	51,157,773	93.00
Cedar Grove Twp. ....	73,086,000	94.70	77,176,346	3,243	1,757,900	78,937,489	94.00
††East Orange City ...	290,576,100	84.91	342,216,582	446,754	18,775,700	361,439,036	85.00
Essex Fells Bor. ....	25,949,100	91.37	28,400,022	9,879	158,300	28,568,201	92.00
††Fairfield Bor. ....	47,052,800	84.59	55,624,542	.....	5,515,650	61,140,192	81.00
Glen Ridge Bor. ....	52,789,800	93.70	56,339,108	30,197	968,400	57,337,765	96.00
Irrington Town .....	236,976,300	91.25	259,700,055	350,727	16,799,000	276,849,782	90.00
Livingston Twp. ....	173,451,000	84.57	205,097,552	.....	4,391,400	209,488,952	87.00
Maplewood Twp. ....	160,981,400	93.48	172,209,457	43,754	4,573,900	176,827,111	92.00
††Milburn Twp. ....	247,255,400	96.21	256,995,531	89,076	10,450,100	267,534,707	93.00
Montclair Town .....	234,547,400	91.48	256,391,998	484,133	9,083,700	265,959,831	93.00
††Newark City .....	1,224,707,900	85.31	1,435,597,116	22,977,864	278,401,700	1,736,976,680	83.00
North Caldwell Bor. ...	31,929,200	89.42	35,707,001	.....	563,800	36,270,801	86.00
Nutley Town .....	154,787,800	81.21	190,601,896	21,969	8,829,950	199,453,815	81.00
Orange City .....	104,019,600	81.34	127,882,469	336,199	10,375,300	138,593,968	80.00
Roseland Bor. ....	25,599,100	100.18	25,553,104	26,943	1,888,800	27,468,847	102.00†
††South Orange Village	127,885,000	96.16	132,991,889	288,664	3,421,990	136,702,543	97.00
Verona Bor. ....	90,078,500	95.72	94,106,247	2,220	3,653,400	97,761,867	96.00
††West Caldwell Bor. ...	70,930,650	94.09	75,385,960	.....	1,044,600	76,430,560	94.00
West Orange Town ....	247,181,900	84.91	291,110,470	.....	14,011,400	305,121,870	84.00
Totals .....	\$4,083,716,850		\$4,641,969,210	\$25,572,484	\$431,988,690	\$5,099,530,384	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Essex County is 100.00%.



Gloucester County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$4,318,350	28.17%	\$15,329,606	\$5,611	\$202,775	\$15,537,992	32.00%†
Deptford Twp. ....	18,310,675	27.88	65,676,740	165	707,575	66,384,480	29.00
East Greenwich Twp. .	3,546,300	30.27	11,715,560	320	159,920	11,875,800	35.00†
Elk Twp. ....	2,364,150	25.73	9,188,302	119	99,140	9,287,561	37.00†
Franklin Twp. ....	8,399,325	31.81	26,404,668	638	262,375	26,667,681	33.00†
Glassboro Bor. ....	12,088,950	29.62	40,813,471	19,975	1,417,875	42,251,321	30.00
Greenwich Twp. ....	18,645,000	27.83	66,996,047	8,224	2,924,361	69,928,632	18.00
Harrison Twp. ....	3,057,850	26.40	11,582,765	.....	158,400	11,741,165	37.00†
Logan Twp. ....	2,883,555	25.95	11,111,965	59	447,599	11,559,623	28.00
Mantua Twp. ....	8,225,175	28.95	28,411,658	881	196,650	28,609,189	36.00†
Monroe Twp. ....	11,444,350	29.64	38,611,167	3,338	732,940	39,347,415	31.00†
National Park Bor. ....	2,629,255	27.98	9,396,909	.....	42,685	9,439,594	30.00
Newfield Bor. ....	1,639,950	33.96	4,829,064	920	92,700	4,922,684	34.00†
Paulsboro Bor. ....	6,399,800	24.01	26,654,727	1,600	377,050	27,033,377	25.00
Pitman Bor. ....	10,192,705	28.37	35,927,758	3,811	698,440	36,630,009	29.00
South Harrison Twp. ....	1,094,940	26.61	4,114,769	12	78,900	4,193,681	31.00†
Swedesboro Bor. ....	2,686,400	32.13	8,361,033	3,945	914,075	9,279,053	47.00†
Washington Twp. ....	10,116,860	26.87	37,651,135	.....	151,940	37,803,075	31.00†
Wenonah Bor. ....	2,974,600	27.38	10,864,134	3,084	47,250	10,914,468	29.00
West Deptford Twp. ....	25,618,990	24.17	105,994,994	.....	1,843,000	107,837,994	31.00†
Westville Bor. ....	5,053,450	30.08	16,800,033	15,396	278,260	17,093,689	31.00†
Woodbury City ....	14,475,125	27.31	53,003,021	17,770	1,626,055	54,646,846	27.00
Woodbury Heights Bor.	3,930,005	29.57	13,290,514	355	205,210	13,496,079	27.00
Woolwich Twp. ....	2,132,600	21.25	10,035,765	465	419,700	10,455,930	25.00
Totals .....	\$182,228,360		\$662,765,805	\$86,688	\$14,084,875	\$676,937,368	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Gloucester County is 30.00%.

Hudson County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ('Common Level')** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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 .....	\$120,298,500	35.31%	\$340,692,438	\$1,193,699	\$23,021,600	\$364,907,737	32.00%
East Newark Bor. ....	2,612,100	35.77	7,302,488	.....	1,993,700	9,296,188	23.00
Guttenberg Town .....	15,691,041	82.02	19,130,750	.....	1,612,850	20,743,600	81.00
Harrison Town .....	28,302,200	53.65	52,753,402	557,042	15,549,000	68,859,444	32.00
Hoboken City .....	61,992,100	56.29	110,129,863	9,399,005	10,748,000	130,276,868	54.00
††Jersey City .....	343,833,520	43.70	786,804,394	61,905,121	59,658,900	908,368,415	42.00
††Kearny Town .....	77,864,800	26.87	289,783,402	2,767,952	19,964,580	312,515,934	24.00
North Bergen Twp. ....	76,567,850	33.30	229,933,483	738,269	5,271,400	235,943,152	27.00
Secaucus Town .....	16,335,165	14.44	113,124,411	738,827	1,730,775	115,594,013	13.00
Union City .....	63,063,200	47.97	131,463,832	20,879	7,905,450	139,390,161	48.00
Weehawken Twp. ....	20,648,482	34.00	60,730,829	16,363,001	4,890,250	81,984,080	29.00
West New York Town ..	44,905,100	38.95	115,289,089	6,574,339	5,765,275	127,628,703	34.00
Totals .....	\$872,114,058		\$2,257,138,381	\$100,258,134	\$158,111,780	\$2,515,508,295	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Hudson County is 100.00%.

Hunterdon County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$2,222,800	16.79%	\$13,238,833	\$29	\$157,725	\$13,396,587	22.00%
Bethlehem Twp. ....	1,483,968	19.28	7,696,929	4,585	113,650	7,815,164	21.00
Bloomsbury Bor. ....	635,025	16.68	3,807,104	2,283	63,045	3,872,432	17.00
Califon Bor. ....	643,815	16.52	3,897,185	56	72,490	3,969,731	16.00
Clinton Town ....	2,984,570	34.03	8,770,408	4,295	333,541	9,108,244	33.00
Clinton Twp. ....	3,569,593	12.29	29,044,695	5,519	285,660	29,335,874	16.00
Delaware Twp. ....	2,733,733	12.12	22,555,553	281	262,220	22,818,054	12.00
East Amwell Twp. ....	2,223,245	11.67	19,050,943	900	192,118	19,243,961	11.00
Flemington Bor. ....	4,323,470	18.57	23,282,014	4,504	568,025	23,854,543	20.00
††Franklin Twp. ....	1,674,900	12.29	13,628,153	4,336	130,200	13,762,689	13.00
Frenchtown Bor. ....	1,198,950	21.18	5,660,765	1,836	105,935	5,768,536	22.00
Glen Gardner Bor. ....	356,098	15.10	2,358,265	430	20,592	2,379,287	21.00
Hampton Bor. ....	648,875	15.41	4,210,740	6,157	37,220	4,254,117	20.00
High Bridge Bor. ....	1,945,305	17.38	11,192,779	14,399	423,077	11,630,255	19.00
Holland Twp. ....	8,879,480	34.43	25,789,951	7,746	1,145,100	26,942,797	37.00
Kingwood Twp. ....	3,037,450	20.90	14,533,254	269	165,875	14,699,398	22.00
Lambertville City ....	2,933,259	27.21	10,780,077	38,466	414,910	11,233,453	32.00
Lebanon Bor. ....	903,475	22.26	4,058,738	2,883	84,700	4,146,321	23.00
Lebanon Twp. ....	1,961,224	10.95	17,910,721	117	212,067	18,122,905	12.00
Milford Bor. ....	2,421,680	14.76	16,407,046	4,010	1,129,025	17,540,081	19.00
Raritan Twp. ....	8,311,873	16.95	49,087,599	4,130	1,726,020	50,767,749	16.00
Readington Twp. ....	5,603,034	10.26	54,610,468	10,059	231,940	54,852,467	12.00
Stockton Bor. ....	387,050	20.09	1,926,580	260	42,250	1,969,090	20.00
Tewksbury Twp. ....	2,429,385	9.40	25,844,521	.....	269,655	26,114,176	11.00
Union Twp. ....	1,423,821	14.80	9,620,412	3,412	129,850	9,753,674	17.00
West Amwell Twp. ....	2,748,435	15.41	17,885,399	33	94,400	17,929,832	14.00
Totals .....	\$67,684,513		\$416,749,132	\$120,995	\$8,411,290	\$425,281,417	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Hunterdon County is 100.00%.

Mercer County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. .	\$15,922,850	43.94%	\$36,237,711	\$12	\$855,350	\$37,093,073	48.00%
Ewing Twp. ....	36,143,905	22.46	160,925,668	130,057	7,963,430	169,019,155	23.00
Hamilton Twp. ....	150,849,375	47.51	317,510,787	100,838	13,503,700	331,115,325	47.00
Hightstown Bor. ....	5,466,150	27.48	19,891,376	13,680	608,900	20,513,956	27.00
Hopewell Bor. ....	4,873,300	43.77	11,133,882	20,996	375,400	11,530,278	44.00
Hopewell Twp. ....	26,963,150	42.97	62,748,778	2,080	2,141,700	64,892,558	42.00
Lawrence Twp. ....	30,126,953	28.63	105,228,617	4,954	3,207,804	108,441,375	28.00
Pennington Bor. ....	2,458,715	18.51	13,283,171	16,115	175,160	13,474,446	21.00
Princeton Bor. ....	22,857,300	27.15	84,188,950	42,087	1,579,230	85,810,267	27.00
††Princeton Twp. ....	107,707,401	84.36	127,675,914	6,817	3,357,900	131,040,631	90.00†
Trenton City ....	154,724,450	43.81	353,171,536	1,881,911	25,702,200	380,755,647	45.00
Washington Twp. ....	3,433,320	19.62	17,499,083	2,190	313,760	17,815,033	22.00
West Windsor Twp. ...	16,598,700	33.47	49,592,770	318,309	1,999,650	51,910,729	28.00
Totals .....	\$578,125,569		\$1,359,088,243	\$2,540,046	\$61,784,184	\$1,423,412,473	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Mercer County is 50.00%.

Middlesex County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$15,781,295	10.71%	\$147,351,027	\$19,856	\$2,500,105	\$149,879,988	11.00%
††Cranbury Twp. ....	10,776,025	38.94	27,673,408	1,273	610,850	28,285,531	43.00
Dunellen Bor. ....	39,071,750	96.18	40,623,570	64,261	4,049,300	44,737,131	97.00†
East Brunswick Twp. ..	37,093,720	24.33	152,460,830	5,583	3,548,060	156,014,473	25.00
Edison Twp. ....	89,970,008	24.91	361,180,281	235,344	5,402,710	366,818,335	24.00
Helmetta Bor. ....	2,327,690	37.38	6,227,100	.....	1,307,540	7,534,640	39.00
Highland Park Bor. ...	19,862,650	29.49	67,353,849	5,157	753,600	68,117,606	27.00
Jamesburg Bor. ....	6,230,550	44.46	14,013,833	18,174	333,850	14,365,857	42.00
Madison Twp. ....	24,992,660	16.87	148,148,548	50,006	968,480	149,167,034	18.00
Metuchen Bor. ....	15,890,981	18.84	84,347,033	612,738	1,130,353	86,090,124	19.00
Middlesex Bor. ....	61,951,020	83.77	73,953,707	6,133	4,579,000	78,538,840	83.00†
Milltown Bor. ....	7,034,250	18.67	37,676,754	7,856	532,025	38,216,635	18.00
††Monroe Twp. ....	14,306,570	41.99	34,071,374	3,028	779,360	34,853,762	50.00
††New Brunswick City .	53,801,075	29.54	182,129,570	473,594	11,269,900	193,873,064	28.00
††North Brunswick Twp.	22,444,901	15.08	148,838,866	64,793	5,708,870	154,612,529	16.00
Perth Amboy City ....	55,227,195	29.18	189,263,862	1,222,645	10,869,780	201,356,287	24.00
††Piscataway Twp. ....	51,109,735	35.28	144,868,863	1,450	4,199,350	149,069,663	33.00
Plainsboro Twp. ....	4,770,597	28.66	16,645,488	3,617	688,344	17,337,449	30.00
††Sayreville Bor. ....	31,486,960	19.81	158,944,775	93,426	9,827,545	168,865,746	17.00
South Amboy City ....	5,578,950	13.79	40,456,490	6,029,089	252,150	46,737,729	15.00
††South Brunswick Twp.	15,920,989	17.33	91,869,527	256,775	2,202,310	94,328,612	21.00
South Plainfield Bor. ...	43,083,875	40.78	105,649,522	147,606	3,686,370	109,483,498	40.00
South River Bor. ....	31,654,895	46.83	67,595,334	3,073	1,671,025	69,269,432	46.00
Spotswood Bor. ....	10,461,765	34.09	30,688,662	101,788	2,052,410	32,842,860	33.00
Woodbridge Twp. ....	61,176,212	13.08	467,708,043	4,120,963	8,342,869	480,171,875	12.00
Totals .....	\$732,006,318		\$2,839,740,316	\$13,548,228	\$87,280,156	\$2,940,568,700	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Middlesex County is 50.00%.



Monmouth County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$9,092,942	96.32%	\$9,440,347	\$17,220	\$206,300	\$9,663,867	98.00%
Allentown Bor. ....	4,584,700	86.11	5,324,236	.....	98,950	5,423,186	86.00
Asbury Park City ....	74,526,340	101.54	73,396,041	133,400	13,125,500	86,654,941	95.00
Atlantic Highlands Bor.	19,798,175	82.65	23,954,235	20,007	895,850	24,870,092	83.00
Avon-by-the-Sea Bor. ..	16,867,700	89.75	18,794,085	14,747	421,300	19,230,142	87.00
Belmar Bor. ....	38,919,700	106.77	36,451,906	11,416	1,288,200	37,751,522	106.00†
Bradley Beach Bor. ....	23,427,130	95.66	24,489,996	18,077	508,720	25,016,793	90.00
Brielle Bor. ....	24,444,950	85.14	28,711,475	421	500,450	29,212,346	82.00
Colts Neck Twp. ....	25,240,925	77.63	32,514,395	.....	1,117,150	33,631,545	70.00
Deal Bor. ....	23,378,950	101.89	22,945,284	.....	367,750	23,313,034	104.00†
Eatontown Bor. ....	39,587,100	96.13	41,180,797	4,590	5,459,950	46,045,337	91.00
Englishtown Bor. ....	3,282,727	83.21	3,945,111	60	396,693	4,341,864	89.00
Fair Haven Bor. ....	31,235,875	81.66	38,251,133	.....	543,800	38,794,933	81.00
Farmingdale Bor. ....	4,717,300	102.79	4,589,260	11,933	284,890	4,886,083	98.00
Freehold Bor. ....	45,471,025	97.31	46,728,008	36,980	5,411,850	52,176,838	95.00
††Freehold Twp. ....	39,340,435	90.48	43,479,703	5,936	2,094,678	45,580,317	93.00
Highlands Bor. ....	13,117,500	92.67	14,155,066	.....	306,000	14,461,066	99.00
Holmdel Twp. ....	51,621,275	89.13	57,916,835	.....	4,865,100	62,781,935	87.00
Howell Twp. ....	61,087,600	101.98	59,901,549	2,865	1,916,375	61,820,789	108.00†
Interlaken Bor. ....	9,236,450	96.60	9,561,542	.....	50,503	9,612,045	95.00
Keansburg Bor. ....	28,524,500	95.09	29,997,371	4,041	1,307,300	31,308,712	96.00
Keyport Bor. ....	28,243,550	92.64	30,487,424	5,189	2,364,250	32,856,863	94.00
Little Silver Bor. ....	36,683,900	85.56	42,875,058	4,654	1,418,700	44,298,412	84.00
Loch Arbour Village ...	2,452,200	106.79	2,296,282	.....	74,950	2,371,232	117.00†
Long Branch City ....	111,509,100	100.32	111,153,409	220,955	4,496,200	115,870,564	98.00
Manalapan Twp. ....	24,011,385	107.05	22,430,065	377	900,245	23,330,687	116.00†
Manasquan Bor. ....	36,300,150	89.09	40,745,482	9,090	952,400	41,706,972	90.00
Marlboro Twp. ....	30,678,009	73.13	41,949,964	2,255	1,096,009	43,048,228	86.00
Matawan Bor. ....	29,431,861	91.75	32,078,323	13,084	936,977	33,028,384	95.00
Matawan Twp. ....	58,013,400	89.92	64,516,681	8,076	1,933,500	66,458,257	92.00
Middletown Twp. ....	214,808,600	88.21	243,519,556	3,555	5,463,800	248,986,911	88.00
Millstone Twp. ....	10,398,644	95.54	10,884,074	.....	321,694	11,205,768	109.00†
Monmouth Beach Bor. ..	9,408,347	75.97	12,384,292	.....	149,100	12,533,392	75.00
Neptune Twp. ....	123,402,975	98.89	124,788,123	31,547	3,617,425	128,437,095	98.00
Neptune City Bor. ....	18,267,360	88.00	20,758,364	.....	1,057,030	21,815,394	85.00
New Shrewsbury Bor. ....	36,755,800	96.18	38,215,637	.....	1,630,300	39,845,937	94.00
Ocean Twp. ....	80,434,380	96.79	83,101,953	.....	1,451,925	84,553,878	93.00
Oceanport Bor. ....	27,431,330	86.86	31,581,085	6,576	722,700	32,310,361	74.00
Raritan Twp. ....	64,058,600	89.65	71,454,099	983	3,152,900	74,607,982	89.00
Red Bank Bor. ....	66,527,600	97.36	68,331,553	170,383	9,310,100	77,812,036	82.00

Roosevelt Bor. ....	2,823,496	87.09	3,242,044	.....	53,725	3,295,769	82.00
Rumson Bor. ....	52,177,150	82.28	63,414,135	.....	799,450	64,213,585	74.00
Sea Bright Bor. ....	10,170,250	85.97	11,829,999	.....	399,000	12,228,999	93.00
Sea Girt Bor. ....	27,703,903	86.80	31,916,939	11,310	590,620	32,518,869	82.00
Shrewsbury Bor. ....	22,253,650	85.80	25,936,655	.....	1,557,400	27,494,055	85.00
Shrewsbury Twp. ....	685,000	97.85	700,051	.....	13,760	713,811	....
South Belmar Bor. ....	7,926,450	85.78	9,240,441	.....	197,200	9,437,641	86.00
Spring Lake Bor. ....	44,810,625	93.73	47,808,199	14,250	2,346,000	50,168,449	91.00
Spring Lake Heights Bor. ....	15,649,851	86.33	18,127,940	1,418	151,950	18,281,308	84.00
Union Beach Bor. ....	18,391,145	90.13	20,405,131	730	361,050	20,766,911	95.00
Upper Freehold Twp. .	11,962,150	89.26	13,401,468	721	1,173,685	14,575,874	107.00†
Wall Twp. ....	74,782,875	90.03	83,064,395	329	1,818,920	84,883,644	90.00
West Long Branch Bor.	30,900,420	93.82	32,935,856	.....	953,100	33,888,956	90.00
Totals .....	\$1,916,557,455		\$2,081,303,062	\$787,175	\$92,633,374	\$2,174,723,611	

\* Exclusive of Class II Railroad Property.

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† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Monmouth County is 100.00%.

Morris County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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 .....	\$18,165,550	39.20%	\$46,340,689	\$35,827	\$4,699,200	\$51,075,716	40.00%
Boonton Twp. ....	8,899,210	41.37	21,511,264	.....	526,300	22,037,564	43.00
Butler Bor. ....	16,499,000	43.51	37,920,018	9,494	1,859,200	39,788,712	46.00
Chatham Bor. ....	11,747,475	16.53	71,067,604	70,047	413,285	71,550,936	16.00
Chatham Twp. ....	8,359,750	14.81	56,446,658	.....	61,700	56,508,358	15.00
Chester Bor. ....	1,295,005	21.66	5,978,786	.....	116,890	6,095,676	22.00
Chester Twp. ....	4,286,675	19.36	22,141,916	.....	289,775	22,431,691	19.00
Denville Twp. ....	37,170,650	45.21	82,217,762	103,335	3,505,600	85,826,697	48.00
Dover Town .....	18,442,225	27.22	67,752,480	46,279	2,298,975	70,097,734	26.00
East Hanover Twp. ....	22,764,750	38.91	58,506,168	1,537	1,694,720	60,202,425	40.00
Florham Park Bor. ....	10,974,830	18.21	60,268,149	.....	487,590	60,755,739	19.00
Hanover Twp. ....	97,578,400	94.16	103,630,416	10,222	16,344,500	119,985,138	94.00†
Harding Twp. ....	6,087,555	15.53	39,198,680	.....	120,700	39,319,380	16.00
Jefferson Twp. ....	10,942,110	15.45	70,822,718	763	290,440	71,113,921	17.00
Kinnelon Bor. ....	18,138,590	35.53	51,051,478	150	243,450	51,295,078	36.00
††Lincoln Park Bor. ....	12,375,415	32.67	37,880,058	2,741	279,800	38,162,599	37.00
Madison Bor. ....	24,059,800	23.31	103,216,645	50,916	1,109,000	104,376,561	24.00
Mendham Bor. ....	4,248,150	19.13	22,206,743	.....	168,350	22,375,093	20.00
Mendham Twp. ....	25,309,800	97.81	25,876,495	.....	529,000	26,405,495	97.00†
Mine Hill Twp. ....	7,108,600	35.63	19,951,165	.....	711,200	20,662,365	38.00
Montville Twp. ....	25,306,481	38.34	66,005,428	13,235	1,077,721	67,086,384	40.00
Morris Twp. ....	31,547,525	21.60	146,053,356	11,345	1,675,625	147,740,326	24.00
Morris Plains Bor. ....	46,581,800	94.64	49,219,992	9,479	3,541,010	52,770,481	94.00†
††Morristown Town ....	29,494,650	28.94	101,916,551	141,366	3,770,050	105,827,967	25.00
Mountain Lakes Bor. ....	16,374,805	45.92	35,659,419	10,051	287,940	35,957,410	47.00
Mt. Arlington Bor. ....	2,110,359	16.10	13,107,820	511	104,955	13,213,286	18.00
Mt. Olive Twp. ....	37,532,500	115.07	32,617,103	980	1,155,645	33,773,728	106.00†
Netcong Bor. ....	4,883,250	36.73	13,294,990	14,010	502,875	13,811,875	39.00
Parsippany-Troy Hills Twp. ....	36,444,926	20.78	175,384,629	1,107	1,353,745	176,739,481	21.00
Passaic Twp. ....	14,355,960	32.79	43,781,519	6,959	841,900	44,630,378	33.00
Pequannock Twp. ....	54,760,450	75.70	72,333,771	2,076	2,006,200	74,347,047	74.00†
Randolph Twp. ....	23,048,200	38.04	60,589,380	4,140	1,105,750	61,699,270	42.00
Riverdale Bor. ....	18,491,400	85.50	21,627,368	2,791	4,075,000	25,705,159	95.00†
Rockaway Bor. ....	8,010,000	22.01	36,392,549	1,903	959,475	37,353,927	24.00
Rockaway Twp. ....	37,173,475	38.68	96,105,158	1,419	2,014,250	98,120,827	40.00
Roxbury Twp. ....	12,404,480	16.76	74,012,411	191,239	2,125,280	76,328,930	16.00
Victory Gardens Bor. ....	2,287,700	88.33	2,589,947	.....	25,750	2,615,697	93.00†
††Washington Twp. ....	6,717,800	20.75	32,374,940	2,209	439,150	32,816,299	23.00
Wharton Bor. ....	9,083,345	38.75	23,440,890	4,256	755,470	24,200,616	42.00
Totals .....	\$781,062,646		\$2,100,498,113	\$750,387	\$63,567,466	\$2,164,815,966	

\* Exclusive of Class II Railroad Property.

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† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Morris County is 50.00%.

Ocean County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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	
Barnegat Light Bor. ....	\$8,160,340	87.67%	\$9,308,019		\$122,645	\$9,430,664	84.00%
Bay Head Bor. ....	14,246,425	77.42	18,401,479	\$507,839	276,600	19,185,918	75.00
Beach Haven Bor. ....	22,565,610	100.13	22,536,313		578,900	23,115,213	99.00
Beachwood Bor. ....	17,049,839	94.34	18,072,757		296,480	18,369,237	101.00†
Berkeley Twp. ....	44,428,660	110.82	40,090,832	24	2,878,600	42,969,456	115.00†
Brick Twp. ....	154,073,275	95.55	161,248,849		3,673,450	164,922,299	100.00
Dover Twp. ....	221,622,100	94.06	235,617,797	1,325	11,522,600	247,141,722	97.00
††Eagleswood Twp. ....	5,108,200	100.22	5,096,987		226,000	5,322,987	103.00†
Harvey Cedars Bor. ....	8,220,564	109.17	7,530,058		84,360	7,614,418	112.00†
Island Beach Bor. ....							
Island Heights Bor. ....	7,076,850	103.75	6,821,060		68,150	6,889,210	120.00†
Jackson Twp. ....	45,034,064	81.16	55,488,004	858	2,091,100	57,579,662	78.00
††Lacey Twp. ....	37,477,134	109.94	34,088,716	48	1,362,285	35,451,049	109.00†
Lakehurst Bor. ....	7,133,164	106.85	6,675,867	3,042	378,275	7,057,184	104.00†
Lakewood Twp. ....	77,518,290	94.84	81,735,860	7,622	4,625,180	86,368,662	89.00
Lavallette Bor. ....	22,943,950	94.87	24,184,621		776,750	24,961,371	94.00
Little Egg Harbor Twp. ....	16,979,800	111.23	15,265,486		3,376,100	18,641,586	111.00†
Long Beach Twp. ....	67,994,707	103.49	65,701,717		890,710	66,592,427	108.00†
Manchester Twp. ....	12,241,555	97.58	12,545,148	1,310	805,375	13,351,833	99.00
Mantoloking Bor. ....	14,447,992	70.77	20,415,419		102,000	20,517,419	69.00
Ocean Twp. ....	15,269,270	104.86	14,561,577	12	415,085	14,976,674	106.00†
Ocean Gate Bor. ....	6,931,050	101.02	6,861,067		92,300	6,953,367	115.00†
Pine Beach Bor. ....	8,026,819	96.28	8,336,954		94,200	8,431,154	109.00†
††Plumsted Twp. ....	13,248,600	105.19	12,594,923	4,238	1,151,900	13,751,061	110.00†
Point Pleasant Bor. ....	71,635,300	96.43	74,287,359		2,727,375	77,014,734	97.00
Point Pleasant Beach Bor. ....	48,781,225	90.15	54,111,176	10,658	2,033,775	56,155,609	90.00
Seaside Heights Bor. ....	20,774,595	94.64	21,951,178		789,525	22,740,703	98.00
††Seaside Park Bor. ....	22,803,469	96.55	23,618,300		463,805	24,082,105	97.00
Ship Bottom Bor. ....	17,706,333	100.17	17,676,283		758,371	18,434,654	102.00†
††South Toms River Bor. ....	10,926,030	92.26	11,842,651	6,059	635,258	12,483,968	96.00
Stafford Twp. ....	19,943,825	105.95	18,823,808		2,702,948	21,526,756	103.00†
Surf City Bor. ....	19,300,700	107.64	17,930,788		411,000	18,341,788	108.00†
Tuckerton Bor. ....	10,559,368	111.19	9,496,689		546,674	10,043,263	125.00†
Union Twp. ....	7,934,080	104.83	7,568,520	5,956	508,770	8,083,246	110.00†
Totals .....	\$1,098,163,183		\$1,140,486,262	\$548,991	\$47,466,446	\$1,188,501,699	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Ocean County is 100.00%.

Passaic County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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	
Bloomingtondale Bor. ....	\$34,415,950	95.99%	\$35,853,683	\$366	\$1,437,875	\$37,291,924	99.00%
Clifton City .....	578,557,700	99.07	583,988,796	103,706	131,686,000	715,778,502	91.00
Haledon Bor. ....	32,382,250	88.49	37,440,456	.....	1,717,090	39,157,546	84.00
Hawthorne Bor. ....	119,348,000	100.63	118,600,815	49,218	8,972,700	127,622,733	93.00
Little Falls Twp. ....	69,950,800	97.68	71,612,203	8,338	6,093,900	77,719,441	96.00
North Haledon Bor. ...	42,483,300	95.39	44,536,429	.....	1,019,600	45,556,029	93.00
††Passaic City .....	194,064,500	90.62	214,151,953	644,409	54,461,250	269,257,612	73.00
Paterson City .....	455,975,650	92.35	493,747,320	835,407	57,249,200	551,831,927	86.00
Pompton Lakes Bor. ....	58,822,050	98.04	59,998,011	2,581	3,482,175	63,482,787	96.00
Prospect Park Bor. ....	22,212,900	98.21	22,617,758	.....	1,236,900	23,854,658	102.00†
Ringwood Bor. ....	43,306,800	93.44	46,347,175	.....	334,000	46,681,175	91.00
††Totowa Bor. ....	75,526,300	95.18	79,351,019	1,525	4,113,300	83,465,844	87.00
Wanaque Bor. ....	35,907,350	95.10	37,757,466	15,411	2,107,586	39,880,463	93.00
Wayne Twp. ....	280,873,600	85.05	330,245,267	5,568	11,754,800	342,005,635	84.00
West Milford Twp. ....	110,466,025	105.70	104,509,011	2,357	2,993,900	107,505,268	104.00†
West Paterson Bor. ...	55,175,800	93.85	58,791,476	.....	2,519,500	61,310,976	96.00
Totals .....	\$2,209,468,975		\$2,339,548,838	\$1,668,886	\$291,184,776	\$2,632,402,500	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Passaic County is 100.00%.



Salem County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$2,661,435	27.46%	\$9,692,043		\$196,225	\$9,888,268	46.00†%
Elmer Bor. ....	1,474,740	32.52	4,534,871	\$1,995	159,580	4,696,446	38.00†
Elsinboro Twp. ....	863,547	18.19	4,747,372				19.00
††Lower Alloway Creek Twp. ....	1,407,175	32.78	4,292,785		46,155	4,798,527	39.00†
††Lower Penns Neck Twp. ....	17,505,958	13.01	134,557,709	1,211	140,030	4,432,815	20.00
Mannington Twp. ....	2,549,400	25.44	10,021,226	1,803	776,950	10,799,979	23.00
††Oldmans Twp. ....	2,288,114	22.89	9,996,129	597	317,070	10,313,796	31.00†
Penns Grove Bor. ....	4,881,675	32.92	14,828,903	10,572	560,025	15,399,500	33.00†
Pilesgrove Twp. ....	4,073,450	33.42	12,188,659	622	299,750	12,489,031	29.00
Pittsgrove Twp. ....	5,171,425	35.77	14,457,436	99	298,200	14,755,735	42.00†
Quinton Twp. ....	2,811,700	33.89	8,296,548		214,980	8,511,528	43.00†
††Salem City ....	7,884,775	33.21	23,742,171	12,262	1,602,500	25,356,933	35.00†
Upper Penns Neck Twp.	6,443,138	26.69	24,140,644		1,950,619	26,091,263	25.00
††Upper Pittsgrove Twp.	3,469,675	29.68	11,690,280	83	334,525	12,024,888	34.00†
Woodstown Bor. ....	3,703,300	35.57	10,411,302	3,119	201,110	10,615,531	36.00†
Totals .....	\$67,189,507		\$297,598,078	\$32,363	\$23,186,661	\$320,817,102	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Salem County is 30.00%.

Somerset County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$5,515,450	17.35%	\$31,789,337	.....	\$184,500	\$31,973,837	18.00%
Bernards Twp. ....	12,380,080	18.06	68,549,723	\$10,255	191,100	68,751,078	19.00
Bernardsville Bor. ....	7,202,550	13.65	52,765,934	85,448	439,975	53,291,357	14.00
††Bound Brook Bor. ....	9,185,600	19.30	47,593,782	129,869	564,100	48,257,751	19.00
Branchburg Twp. ....	7,361,550	21.24	34,658,898	7,638	306,940	34,973,476	23.00
Bridgewater Twp. ....	19,994,150	11.75	170,162,979	33,705	6,018,950	176,215,634	11.00
Far Hills Bor. ....	1,627,600	19.40	8,389,691	9,206	83,125	8,482,022	22.00
Franklin Twp. ....	23,428,125	18.40	127,326,766	3,164	522,200	127,852,130	18.00
Green Brook Twp. ....	5,600,600	20.17	27,766,981	.....	237,450	28,004,431	20.00
Hillsborough Twp. ....	11,901,744	17.34	68,637,509	6,763	666,664	69,310,936	18.00
Manville Bor. ....	10,983,075	18.00	61,017,083	119,452	4,195,200	65,331,735	18.00
Millstone Bor. ....	473,605	17.67	2,680,277	.....	4,500	2,684,777	16.00
Montgomery Twp. ....	6,073,090	17.10	35,515,146	71,355	263,875	35,850,376	16.00
North Plainfield Bor. ..	17,982,100	19.11	94,097,855	.....	511,600	94,609,455	19.00
Peapack-Gladstone Bor.	2,827,250	19.67	14,373,411	8,450	145,445	14,527,306	20.00
Raritan Bor. ....	6,310,900	19.32	32,665,114	59,408	1,022,425	33,746,947	19.00
Rocky Hill Bor. ....	712,800	15.91	4,480,201	.....	68,600	4,548,801	17.00
Somerville Bor. ....	14,209,100	20.23	70,237,766	133,804	1,450,200	71,821,770	19.00
South Bound Brook Bor.	3,582,525	20.23	17,708,972	671	365,175	18,074,818	21.00
Warren Twp. ....	8,779,255	16.25	54,026,185	.....	381,400	54,407,585	17.00
Watchung Bor. ....	4,671,400	9.94	46,995,976	.....	692,600	47,688,576	10.00
Totals .....	\$180,802,549		\$1,071,439,586	\$679,188	\$18,316,024	\$1,090,434,798	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Somerset County is 50.00%.

Sussex County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$1,424,200	43.69%	\$3,259,922	\$1,567	\$204,530	\$3,466,019	42.00%
Andover Twp. ....	7,287,675	45.64	15,967,737	266	729,270	16,697,273	44.00
Branchville Bor. ....	874,485	17.49	4,999,914	2,849	195,975	5,198,738	25.00
Byram Twp. ....	4,134,128	21.62	19,121,776	267	69,260	19,191,303	22.00
Frankford Twp. ....	2,884,150	15.04	19,176,529	53	220,150	19,396,732	18.00
Franklin Bor. ....	3,259,270	34.12	9,552,374	12,754	289,950	9,855,078	32.00
Fredon Twp. ....	3,287,450	36.86	8,918,747	.....	312,600	9,231,347	28.00
Green Twp. ....	2,092,720	24.53	8,531,268	775	84,029	8,616,072	29.00
Hamburg Bor. ....	7,213,692	115.33	6,254,827	.....	48,800	6,303,627	108.00†
Hampton Twp. ....	2,379,350	16.51	14,411,569	.....	178,150	14,589,719	21.00
Hardyston Twp. ....	2,939,565	16.18	18,167,892	391	171,335	18,339,618	17.00
Hopatcong Bor. ....	18,924,770	39.76	47,597,510	.....	211,800	47,809,310	44.00
††Lafayette Twp. ....	5,560,450	83.78	6,636,966	661	688,950	7,326,577	72.00
Montague Twp. ....	1,420,000	12.96	10,956,790	.....	54,550	11,011,340	14.00
Newton Town ....	5,829,190	18.48	31,543,236	35,805	1,095,020	32,674,061	20.00
Ogdensburg Bor. ....	2,434,100	17.27	14,094,383	586	56,500	14,151,469	19.00
Sandyston Twp. ....	1,669,975	14.46	11,548,928	.....	74,650	11,623,578	18.00
Sparta Twp. ....	25,792,775	37.67	68,470,334	1,214	1,333,150	69,804,698	39.00
††Stanhope Bor. ....	5,084,380	45.04	11,288,588	.....	453,875	11,742,463	54.00
Stillwater Twp. ....	7,671,635	40.54	18,923,619	.....	229,725	19,153,344	36.00
Sussex Bor. ....	1,665,500	26.64	6,251,877	.....	218,450	6,470,327	28.00
Vernon Twp. ....	19,407,500	47.90	40,516,701	582	498,100	41,015,383	44.00
Walpack Twp. ....	1,602,399	15.86	10,103,398	.....	21,050	10,124,448	22.00
Wantage Twp. ....	3,917,170	14.13	27,722,364	.....	758,325	28,480,689	18.00
Totals .....	\$138,756,589		\$434,017,249	\$57,770	\$8,198,194	\$442,273,213	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Sussex County is 100.00%.

Union County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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.	\$39,723,600	36.73%	\$108,150,286	.....	\$5,017,250	\$113,167,536	35.00%
Clark Twp. ....	42,538,500	36.59	116,257,174	\$3,559	5,849,050	122,109,783	36.00
Cranford Twp. ....	36,807,600	23.77	154,848,969	349,875	1,725,300	156,924,144	22.00
Elizabeth City .....	145,375,850	29.66	490,141,089	2,028,576	19,795,400	512,865,075	28.00
Fanwood Bor. ....	19,374,250	37.73	51,349,722	13,144	355,757	51,718,623	38.00
Garwood Bor. ....	5,819,933	20.15	28,883,042	11,798	1,636,345	30,531,185	18.00
Hillside Twp. ....	56,783,800	35.53	159,819,308	43,761	9,322,155	169,185,224	34.00
Kenilworth Bor. ....	18,444,400	27.62	66,779,146	39,603	2,861,075	69,679,824	26.00
Linden City .....	100,134,473	22.62	442,681,136	236,869	26,147,259	469,065,264	18.00
Mountainside Bor. ....	22,235,250	29.60	75,119,088	.....	2,384,000	77,503,088	29.00
††New Providence Bor.	36,728,735	32.80	111,977,851	2,252	2,068,225	114,048,328	38.00
Plainfield City .....	72,189,700	31.96	225,875,156	240,967	7,395,950	233,512,073	27.00
Rahway City .....	40,099,350	26.39	151,949,034	521,999	5,804,050	158,275,083	23.00
Roselle Bor. ....	25,591,525	23.89	107,122,332	27,580	2,164,925	109,314,837	23.00
Roselle Park Bor. ....	16,401,750	23.53	69,705,695	35,595	488,807	70,230,097	24.00
Scotch Plains Twp. ....	49,209,300	36.28	135,637,541	89	1,022,200	136,659,830	36.00
Springfield Twp. ....	49,358,200	37.74	130,784,844	2,826	3,416,300	134,203,970	37.00
Summit City .....	79,806,800	35.92	222,179,287	346,057	3,706,560	226,231,904	36.00
Union Twp. ....	101,733,600	22.29	456,409,152	16,846	14,224,900	470,650,898	23.00
Westfield Town .....	92,870,825	37.16	249,921,488	4,237	4,514,200	254,439,925	38.00
Winfield Twp. ....	611,575	44.50	1,374,326	.....	9,525	1,383,851	
Totals .....	\$1,051,839,016		\$3,556,965,676	\$4,825,633	\$119,909,233	\$3,681,700,542	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Union County is 50.00%.

Warren County, 1964 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$698,375	8.88%	\$7,864,583	\$1,180	\$117,750	\$7,983,513	13.00%
Alpha Bor. ....	3,884,585	48.94	7,937,444	3,089	331,725	8,272,258	43.00
Belvidere Town ....	10,618,905	92.00	11,542,288	10,106	764,155	12,316,549	96.00
††Blairstown Twp. ....	11,577,150	81.59	14,189,423	14,048	851,575	15,055,046	91.00
††Franklin Twp. ....	9,982,775	98.20	10,165,759	709	2,317,950	12,484,418	108.00†
††Frelinghuysen Twp. .	6,925,625	76.04	9,107,871	705	561,025	9,669,601	90.00
Greenwich Twp. ....	6,805,650	100.22	6,790,710	1,231	669,000	7,460,941	132.00†
Hackettstown Town ...	7,219,200	23.98	30,105,088	6,857	982,700	31,094,645	25.00
††Hardwick Twp. ....	3,716,150	81.71	4,547,975	.....	185,200	4,733,175	101.00†
Harmony Twp. ....	1,565,925	14.42	10,859,397	3,066	130,250	10,992,713	17.00
Hope Twp. ....	1,049,675	16.40	6,400,457	.....	64,875	6,465,332	20.00
††Independence Twp. .	2,452,600	23.30	10,528,180	1,319	149,400	10,676,899	27.00
Knowlton Twp. ....	9,478,375	97.10	9,761,457	1,706	942,100	10,705,263	97.00
Liberty Twp. ....	6,013,450	88.67	6,781,832	152	189,300	6,971,284	93.00
Lopatcong Twp. ....	15,625,695	97.03	16,108,983	29,683	1,214,555	17,348,221	94.00
Mansfield Twp. ....	6,120,425	42.22	14,496,506	793	434,675	14,931,974	44.00
Oxford Twp. ....	4,490,102	81.07	5,538,549	397	685,690	6,224,636	89.00
††Pahaquarry Twp. ....	1,713,800	100.00	1,713,800	.....	15,600	1,729,400	94.00
Phillipsburg Town ....	52,068,125	93.59	55,634,283	796,948	7,533,175	63,964,406	101.00†
Pohatcong Twp. ....	6,024,275	35.37	17,032,160	6,275	598,800	17,637,235	39.00
Washington Bor. ....	7,570,250	30.10	25,150,332	31,335	863,215	26,044,882	34.00
Washington Twp. ....	17,430,300	90.74	19,209,059	1,029	1,152,360	20,362,448	97.00
White Twp. ....	1,464,475	12.39	11,819,814	3,122	136,025	11,958,961	15.00
Totals .....	\$194,495,887		\$313,278,950	\$913,750	\$20,891,100	\$335,083,800	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Warren County is 100.00%.



## Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1964

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 .....	\$418,722,550	46.46%	\$901,196,190	\$1,013,871	\$23,247,388	\$925,457,449
Bergen .....	5,426,195,112	91.79	5,911,265,858	3,116,968	443,303,905	6,357,686,731
Burlington .....	375,714,202	37.67	997,455,911	126,991	37,778,861	1,035,361,763
Camden .....	837,969,727	50.62	1,655,414,549	3,817,375	75,402,566	1,734,634,490
Cape May .....	523,222,627	93.89	562,625,652	81,699	29,962,659	592,670,010
Cumberland .....	145,268,432	36.26	400,634,974	185,857	20,079,572	420,900,403
Essex .....	4,083,716,850	87.97	4,641,969,210	25,572,484	431,988,690	5,099,530,384
Gloucester .....	182,228,360	27.50	662,765,805	86,688	14,084,875	676,937,368
Hudson .....	872,114,058	38.64	2,257,138,381	100,258,134	158,111,780	2,515,508,295
Hunterdon .....	67,684,513	16.24	416,749,132	120,995	8,411,290	425,281,417
Mercer .....	578,125,569	42.54	1,359,088,243	2,540,046	61,784,184	1,423,412,473
Middlesex .....	732,006,318	25.78	2,839,740,316	13,548,228	87,280,156	2,940,568,700
Monmouth .....	1,916,557,455	92.08	2,081,303,062	787,175	92,633,374	2,174,723,611
Morris .....	781,062,646	37.18	2,100,498,113	750,387	63,567,466	2,164,815,966
Ocean .....	1,098,163,183	96.29	1,140,486,262	548,991	47,466,446	1,188,501,699
Passaic .....	2,209,468,975	94.44	2,339,548,838	1,668,886	291,184,776	2,632,402,500
Salem .....	67,189,507	22.58	297,598,078	32,363	23,186,661	320,817,102
Somerset .....	180,802,549	16.87	1,071,439,586	679,188	18,316,024	1,090,434,798
Sussex .....	138,756,589	31.97	434,017,249	57,770	8,198,194	442,273,213
Union .....	1,051,839,016	29.57	3,556,965,676	4,825,633	119,909,233	3,681,700,542
Warren .....	194,495,887	62.08	313,278,950	913,750	20,891,100	335,083,800
State Totals .....	\$21,886,304,125	60.89	\$35,941,180,035	\$160,733,479	\$2,076,789,200	\$38,178,702,714

\* 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 or reassessments and chosen new ratios of assessment.

## Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1963, 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 .....	\$396,139,772	45.37%	\$873,044,690	\$1,078,571	\$21,366,366	\$895,489,627
Bergen .....	1,613,817,472	28.81	5,601,158,405	2,935,571	119,372,462	5,723,466,438
Burlington .....	228,706,743	23.81	960,598,696	138,645	19,684,381	980,421,722
Camden .....	758,544,822	47.40	1,600,141,811	3,910,758	69,379,637	1,673,432,206
Cape May .....	513,006,595	95.63	536,451,909	84,019	29,100,381	565,636,309
Cumberland .....	142,164,667	36.90	385,240,899	190,616	19,294,840	404,726,355
Essex .....	4,004,964,900	91.15	4,393,887,122	25,236,329	427,766,790	4,846,890,241
Gloucester .....	173,128,013	26.41	655,602,141	89,100	13,728,624	669,419,865
Hudson .....	862,774,517	41.15	2,096,762,770	103,278,028	152,477,480	2,352,518,278
Hunterdon .....	65,265,459	17.35	376,160,727	121,406	8,279,732	384,561,865
Mercer .....	553,343,238	40.95	1,351,242,900	2,561,558	61,420,874	1,415,225,332
Middlesex .....	645,408,942	23.83	2,707,923,274	8,546,227	78,589,148	2,795,058,649
Monmouth .....	1,824,080,018	94.45	1,931,304,985	787,708	89,303,465	2,021,398,153
Morris .....	561,353,177	23.99	1,936,230,785	753,037	43,141,291	1,980,125,113
Ocean .....	1,037,779,978	97.56	1,063,737,962	551,115	41,737,611	1,106,026,688
Passaic .....	683,872,770	31.55	2,167,797,570	1,986,057	82,277,364	2,252,060,991
Salem .....	64,732,237	28.42	227,802,428	33,749	22,610,904	250,447,081
Somerset .....	173,698,297	17.29	1,004,578,545	686,905	17,048,034	1,023,213,484
Sussex .....	95,113,616	23.83	399,190,134	58,313	5,845,296	405,083,743
Union .....	1,008,852,110	29.33	3,439,393,976	4,949,813	113,679,979	3,558,023,768
Warren .....	155,844,897	51.75	301,170,046	916,835	18,223,871	320,310,752
State Totals .....	\$15,562,592,240	45.76%	\$34,009,421,775	\$158,894,360	\$1,455,228,530	\$35,623,544,665

\* Exclusive of Class II Railroad Property.

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## Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1962, 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 .....	\$360,152,954	43.23%	\$833,032,483	\$628,647	\$19,268,564	\$852,929,694
Bergen .....	1,367,324,829	25.95	5,268,847,787	2,261,772	95,945,206	5,367,054,765
Burlington .....	207,443,354	23.29	890,819,599	143,577	18,308,518	909,271,694
Camden .....	612,760,859	40.88	1,498,897,134	2,402,630	57,816,691	1,559,116,455
Cape May .....	508,998,746	95.24	534,457,586	81,293	27,584,006	562,122,885
Cumberland .....	132,649,722	34.27	387,104,884	190,738	18,824,040	406,119,662
Essex .....	1,863,899,050	43.87	4,248,474,433	25,333,916	202,362,300	4,476,170,649
Gloucester .....	172,723,845	28.57	604,492,655	90,713	13,925,247	618,508,615
Hudson .....	850,024,442	42.22	2,013,126,545	106,843,910	148,265,430	2,268,235,885
Hunterdon .....	62,416,167	17.44	357,920,226	123,980	8,141,792	366,185,998
Mercer .....	535,429,552	41.24	1,298,451,603	2,552,188	61,766,327	1,362,770,118
Middlesex .....	552,799,284	22.13	2,497,588,386	8,576,906	69,765,795	2,575,831,087
Monmouth .....	1,737,306,964	98.53	1,763,305,273	606,416	82,864,976	1,846,776,665
Morris .....	464,374,204	26.22	1,770,878,789	757,353	33,233,928	1,804,870,075
Ocean .....	408,307,856	40.13	1,017,491,883	144,055	16,353,936	1,033,989,874
Passaic .....	651,811,486	32.31	2,017,268,840	2,010,555	75,918,236	2,095,197,631
Salem .....	54,890,972	23.91	229,615,804	34,318	21,490,931	251,141,053
Somerset .....	155,324,366	16.31	952,616,207	617,019	16,223,521	969,456,747
Sussex .....	86,631,808	23.79	364,142,175	65,195	5,556,272	369,763,642
Union .....	926,348,355	27.92	3,318,368,051	5,049,247	104,681,827	3,428,099,125
Warren .....	114,494,820	42.39	270,074,165	912,742	15,201,032	286,187,939
State Totals .....	\$11,826,113,635	36.80	\$32,136,974,508	\$159,427,175	\$1,113,498,575	\$33,409,900,258

\* Exclusive of Class II Railroad Property.

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## 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	2,323,207,739	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	26,335,258	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	804,318	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.

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## 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	365,986,379	191,808	20,856,974	387,035,161
Essex .....	1,506,693,780	41.41	3,855,782,927	14,237,810	259,149,470	4,129,170,207
Gloucester .....	117,454,472	19.77	594,069,562	92,814	18,854,152	613,018,528
Hudson .....	844,351,877	49.27	1,713,836,377	128,689,887	149,124,552	1,991,650,816
Hunterdon .....	48,014,822	16.21	296,223,022	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	2,212,217,686	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	841,538,667	146,934	24,083,662	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	16.50	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	3,077,852,066
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	\$28,256,452,115	\$169,257,201	\$1,286,985,701	\$29,712,695,017

\* Exclusive of Class II Railroad Property.

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## 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	156,814	10,639,122	469,365,781
Cumberland .....	112,292,975	31.56	355,793,853	142,217	20,240,812	376,176,382
Essex .....	1,528,775,150	41.05	3,723,916,072	10,514,284	280,842,685	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	1,909,253,230
Hunterdon .....	45,652,167	15.84	288,180,216	143,741	10,326,397	298,650,354
Mercer .....	408,627,186	37.37	1,093,420,253	2,686,406	69,839,976	1,165,946,635
Middlesex .....	435,261,439	21.42	2,032,410,062	6,629,409	79,973,119	2,119,013,490
Monmouth .....	420,409,692	29.20	1,439,798,205	656,808	38,854,942	1,479,309,955
Morris .....	299,343,902	20.07	1,491,716,281	737,490	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	1,653,953,338	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	285,927,479	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.

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## 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	\$699,842	\$17,467,366	\$739,721,450
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 .....	95,368,609	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	1,863,753,499
Hunterdon .....	44,122,728	15.83	278,773,394	146,968	9,805,330	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 .....	265,676,385	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	165,229	14,662,962	721,672,192
Passaic .....	550,524,857	34.50	1,595,613,840	1,545,664	80,311,181	1,677,470,685
Salem .....	46,745,948	23.07	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	265,582,214	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.

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## 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	\$726,057	\$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	1,203,959,820	3,525,358	51,197,179	1,258,682,357
Cape May .....	76,592,612	17.75	431,480,979	167,493	7,785,148	439,433,620
Cumberland .....	66,890,642	19.62	335,897,036	160,865	15,158,715	351,216,616
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	1,059,793,180
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	4,842,701	123,607,515	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	\$23,761,466,146	\$171,973,302	\$1,118,845,705	\$25,052,285,153

\*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 .....	\$148,694,344	21.62%	\$664,594,164	\$728,061	\$16,145,144	\$681,467,369
Bergen .....	802,163,858	23.23	3,453,798,294	2,644,012	107,512,497	3,563,954,903
Burlington .....	89,837,190	16.64	539,881,352	148,172	17,386,288	557,415,792
Camden .....	311,803,841	27.49	1,134,229,565	3,544,744	49,522,032	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	14,577,993	323,289,254
Essex .....	1,890,747,060	42.94	3,238,916,942	14,399,505	237,900,728	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 .....	291,010,976	30.98	939,305,912	2,990,471	62,158,948	1,004,455,331
Middlesex .....	539,115,706	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	12,450,624	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 .....	95,180,525	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	13,985,728	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	227,065,663	159,864	8,897,668	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	1,031,190,186
Morris .....	187,393,672	18.42	1,017,535,992	726,582	29,050,844	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	1,533,158	69,055,316	1,409,371,731
Salem .....	39,607,418	21.47	184,436,427	48,913	21,228,411	205,718,751
Somerset .....	90,623,845	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	215,106,365
Union .....	629,220,523	32.04	1,963,823,253	5,080,486	114,459,555	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	29.44	\$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%	\$629,663,392	\$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	2,800,341,190	13,039,050	238,359,553	3,051,769,733
Gloucester .....	77,861,173	22.90	337,793,273	109,757	13,129,593	351,082,623
Hudson .....	806,795,632	55.69	1,448,836,025	138,393,506	154,003,197	1,741,282,728
Hunterdon .....	36,336,898	20.63	176,188,407	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 .....	276,762,916	28.58	1,173,693,546	8,149,555	52,892,160	1,234,735,061
Monmouth .....	211,240,791	21.49	983,118,548	692,203	23,303,272	1,007,109,023
Morris .....	174,627,246	21.83	799,974,776	728,882	26,872,733	827,575,891
Ocean .....	68,910,060	15.45	445,889,702	170,373	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	179,795,553	688,641	10,275,249	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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